GHG Emissions Inventory Report

The Sweet People Limited

Reporting Period: 1 January 2025 to 31 December 2025

Understanding the Year-on-Year Footprint Movement

The 2025 total market-based footprint of 318.43 tCO_2e is significantly lower than the revised 2024 total of 523.48 tCO_2e. This reduction reflects a genuine improvement in data completeness and boundary accuracy, alongside the absence of a major one-off capital purchase (a £120,000 printer in 2024 contributed 107.58 tCO_2e in Cat 2 alone). The underlying operational footprint has remained broadly consistent year on year.

Market-Based Total 2024 (revised): 523.48 tCO_2e → **Market-Based Total 2025:** 318.43 tCO_2e → **Change: −39.2%**

Note: The vehicle mileage for company cars and the diesel van is based on an annualised estimate from total mileage data provided. Monthly figures have been spread evenly across the year. This methodology is consistent with prior years and is flagged as a data improvement area for the 2026 reporting cycle.

GHG Emissions Report – Organisational Boundary and Methodology

The organisational boundary for this Greenhouse Gas (GHG) inventory has been defined using the operational control approach, in accordance with the GHG Protocol Corporate Standard and the UK Government methodology outlined by DESNZ.

The GHG Protocol classifies emissions into three categories:

- Scope 1: Direct emissions from owned or controlled sources.
- Scope 2: Indirect emissions from the generation of purchased electricity, steam, heating, and cooling.
- Scope 3: All other indirect emissions occurring across the value chain.

This report reflects The Sweet People's commitment to transparency, carbon accountability, and continuous progress toward Net Zero. The inventory covers Scope 1, Scope 2 (location-based and market-based), and the following Scope 3 categories: 1, 2, 3, 5, 6, 7, 8, 9 and 12.

A hybrid approach was utilised, applying GHG emissions factors per unit and spend-based emissions factors in line with GHG Protocol guidance. Where activity-based data was unavailable, a best-effort spend-based methodology has been applied consistent with Scope 3 reporting best practice.

Clarification of Terminology

Carbon Neutral	Zero net emissions from direct company-owned operations (Scopes 1 & 2).
Net Zero	Zero emissions across all scopes (1, 2 & 3), including the full value chain.
CO_2e	A unified metric expressing the global warming potential of greenhouse gases relative to CO_2.
T&D	Transmission & Distribution.
WTT	Well to Tank — upstream fuel production and supply chain emissions.

Carbon Footprint Report — The Sweet People Limited

1 January 2025 to 31 December 2025

Part 1: Descriptive Information	
Company Name	The Sweet People Limited
Description of the Company	The Sweet People is the UK leader in branded confectionery production for promotional campaigns, merchandise, events and product launches.
Consolidation Approach	Financial control
Operations within Organisational Boundary	3 buildings, 3 vehicles and 38 staff
Reporting Period	1 January 2025 to 31 December 2025
Scope 3 Categories Included	Categories 1, 2, 3, 5, 6, 7, 8, 9 and 12
Categories Excluded (with justification)	Cat 4: Upstream T&D — included within Purchased Goods & Services spend-based factors. Cat 10: Processing of Sold Products — products are finished goods, no further processing. Cat 11: Use of Sold Products — no significant use-phase emissions. Cat 13: Downstream Leased Assets — none. Cat 14: Franchises — none. Cat 15: Investments — nonrelevant.
Base Year	1 January 2022 to 31 December 2022
PAS2060 Emission Sources	☑ Electricity ☑ Gas ☑ Waste ☑ Travel ☑ Water ☑ Manufacturing emissions
Annual Turnover	£3,810,210

Part 2: Greenhouse Gas Emissions Data

Scope 1 & 2 Summary

Scope 1 emissions total 9,726.43 kgCO_2e (9.73 tCO_2e) from natural gas combustion (36,478 kWh), plugin hybrid vehicle use (22,405 km), and diesel van use (10,537 km). Scope 2 is reported on both a location-based basis (37,324.38 kgCO_2e, 37.32 tCO_2e) and a market-based basis (0.00 kgCO_2e), reflecting The Sweet People's REGO-backed renewable electricity contract throughout 2025 (Jan–Sep with UGP, Oct–Dec with Smartest Energy Smart Fix 100% Renewable). The market-based Scope 1 & 2 combined total is 9,726.43 kgCO_2e (9.73 tCO_2e), equating to **255.96 kgCO_2e per FTE** and **2.55 kgCO_2e per £1,000 turnover**.

Scope 3 Summary

Scope 3 totals 308,707.02 kgCO_2e (308.71 tCO_2e) on a market-based basis across Categories 1, 2, 3, 5, 6, 7, 8, 9 and 12. Raw material purchases (cocoa — milk, dark and white — Skittles, Pimlico Vegan Bears, Jelly Beans, and Mint) remain the dominant emission source at 199.19 tCO_2e (62.3% of Scope 3). Paper Packaging (27.04 tCO_2e), Cat 3 Fuel & Energy Related Activities (6.01 tCO_2e), Employee Commute (7.35 tCO_2e), and Downstream Courier freight via DPD (8.71 tCO_2e) are the other principal contributors. Website hosting is reported on a supplier-reported methodology using Motocom/Verne infrastructure data; the location-based figure is 252.09 kgCO_2e and the market-based figure is 0 tCO_2e (100% renewable supply confirmed by supplier).

Location-Based Total (Scope 1, 2 & 3): 356,009.89 kgCO_2e (356.01 tCO_2e)

Market-Based Total (Scope 1, 2 & 3): 318,433.43 kgCO_2e (318.43 tCO_2e)

Intensity Indicators (Market-Based, Scope 1–3): 8,379.83 kgCO_2e per FTE | 83.57 kgCO_2e per £1,000 turnover

Table 1: UK GHG Emissions & Energy Use Data — 1 January 2025 to 31 December 2025

Emissions Source	Unit	Total	Carbon (kgCO_2e)	Carbon (tCO_2e)
Scope 1 (Direct)				
Natural Gas	kWh	36,478	7,394.17	7.3942
Plugin Hybrid Small Car <1.5	Km	22,405	673.95	0.6740
Van Diesel	Km	10,537	1,658.31	1.6583
Scope 1 Total			**9,726.43**	**9.7264**
Scope 2 (Energy, Indirect)				
National Grid Location Based	kWh	213,416	37,324.38	37.3244
National Grid Market Based	kWh	176,233	0.00	0.0000
Location Based Scope 2 Total			**37,324.38**	**37.3244**
Market Based Scope 2 Total			**0.00**	**0.0000**
LB Scope 1 + 2 Total			**47,050.81**	**47.0508**
MB Scope 1 + 2 Total			**9,726.43**	**9.7264**
Purchased Goods & Services (Cat 1)				
F&B Services — Staff & Business	£	£6,629	1,935.21	1.9352
Staff Training & Recruitment	£	£10,483	1,425.12	1.4251
Cleaning	£	£17,423	3,526.21	3.5262
Maintenance (Premises)	£	£13,793	4,569.79	4.5698
Machine Maintenance	£	£18,293	6,060.64	6.0606
Marketing & Advertising	£	£172,189	17,472.68	17.4727
Office Supplies	£	£5,568	1,126.95	1.1269
Mobile Phone Services	£	£2,400	267.40	0.2674
Website Hosting — Location Based	£	£1,260	252.09	0.2521
Website Hosting — Market Based	£	£1,260	0.00	0.0000
Landline Services	£	£2,904	323.56	0.3236
Professional Services (Financial & Auditors)	£	£63,313	4,350.46	4.3505
Professional Services (Pension)	£	£36,138	2,965.20	2.9652
Professional Services (Legal)	£	£50,149	2,597.10	2.5971
Professional Services (Insurance)	£	£26,848	2,202.97	2.2030
Professional Services (Medical Insurance)	£	£1,963	161.09	0.1611
Professional Services (Motor Insurance)	£	£3,946	323.81	0.3238
HR Services	£	£10,709	654.49	0.6545
H&S Services	£	£4,596	280.89	0.2809
Raw Materials — Cocoa (Milk)	Tonnes	10.00 t	80,000.00	80.0000
Raw Materials — Cocoa (Dark)	Tonnes	1.50 t	8,250.00	8.2500
Raw Materials — Cocoa (White)	Tonnes	2.00 t	18,000.00	18.0000

Emissions Source	Unit	Total	Carbon (kgCO_2e)	Carbon (tCO_2e)
Raw Materials — Skittles	Tonnes	13.30 t	26,600.00	26.6000
Raw Materials — Pimlico Vegan Bears	Tonnes	7.00 t	12,740.00	12.7400
Raw Materials — Jellybeans	Tonnes	28.78 t	51,804.00	51.8040
Raw Materials — Mint	Tonnes	1.20 t	1,800.00	1.8000
Carbon Paper Packaging	Tonnes	22.54 t	27,041.81	27.0418
Total Cat 1			**276,479.36**	**276.47**
Capital Goods (Cat 2)				
Fabricated Metal Products and Equipment	£	£823	572.59	0.5726
Total Cat 2			**572.59**	**0.5726**
Fuel and Energy-Related Activities (Cat 3)				
WTT Natural Gas	kWh	36,478	1,220.93	1.2209
Transmission & Distribution (Electricity)	kWh	213,416	847.26	0.8473
WTT Company Car Plugin Hybrid	Km	22,405	657.37	0.6574
WTT Company Van Diesel	Km	10,537	640.02	0.6400
WTT Air Business Travel Short Haul (RF)	Km	1,988	44.71	0.0447
WTT Employee Commute Petrol Car <1.5	Km	28,301	1,136.27	1.1363
WTT Employee Commute Petrol Car >1.5	Km	4,516	223.86	0.2239
WTT Employee Commute Diesel Car <1.5	Km	3,161	107.77	0.1078
WTT Employee Commute Diesel Car >1.5	Km	18,817	772.06	0.7721
WTT Employee Commute Plugin Hybrid <1.5	Km	12,419	364.38	0.3644
Total Cat 3			**6,014.62**	**6.0146**
Waste & Water (Cat 5)				
Waste — OCC (Pearce)	Tonnes	6.14 t	28.77	0.0288
Waste — Commercial Industrial (Veolia)	Tonnes	16.43 t	76.96	0.0770
Water Supply — Unit 4	m^3	68 m^3	13.01	0.0130
Water Supply — Unit 16	m^3	44 m^3	8.42	0.0084
Water Sewage — Unit 4	m^3	64.20 m^3	10.97	0.0110
Water Sewage — Unit 16	m^3	41.80 m^3	7.14	0.0071
Total Cat 5			**129.71**	**0.1297**
Business Travel (Cat 6)				
Air Travel Economy Short Haul (<3,700 km) with RF	Km	1,988	250.01	0.2500
Hotel Stay (Out of London)	£	£10,342	2,580.19	2.5802
Total Cat 6			**2,830.20**	**2.8302**
Employee Commute (Cat 7)				

Emissions Source	Unit	Total	Carbon (kgCO_2e)	Carbon (tCO_2e)
Working from Home	Hours	3,362	1,122.01	1.1220
Employee Commute Car Petrol <1.5	Km	28,301	452.31	0.4523
Employee Commute Car Petrol >1.5	Km	4,516	789.13	0.7891
Employee Commute Car Diesel <1.5	Km	3,161	453.32	0.4533
Employee Commute Car Diesel >1.5	Km	18,817	3,231.61	3.2316
Employee Commute Car Plugin Hybrid	Km	12,419	1,299.16	1.2992
Total Cat 7			**7,347.56**	**7.3476**
Upstream Leased Assets (Cat 8)				
Leased Assets — Equipment Hire	£	£43,511	6,520.93	6.5209
Total Cat 8			**6,520.93**	**6.5209**
Downstream Transportation & Distribution (Cat 9)				
Land Freight — DPD Courier	tonne.km	35,682	8,706.41	8.7064
Total Cat 9			**8,706.41**	**8.7064**
End of Life Treatment of Sold Products (Cat 12)				
Recycled Cardboard	Tonnes	22.54 t	105.62	0.1056
Total Cat 12			**105.62**	**0.1056**
Scope 3 Total			**308,707.00**	**308.71**
Location Based Total — Scope 1, 2 & 3			**356,009.89**	**356.01**
Market Based Total — Scope 1, 2 & 3			**318,433.43**	**318.43**
CO_2e per FTE (MB, Scope 1–3)		38 employees	8,379.83	8.3798
CO_2e per £1,000 Turnover (MB, Scope 1–3)		£3,810,210	83.57	0.0836

** Spend-based categories use £ as activity unit. Raw materials use activity-based emission factors from Carbon Cloud / supplier data.*

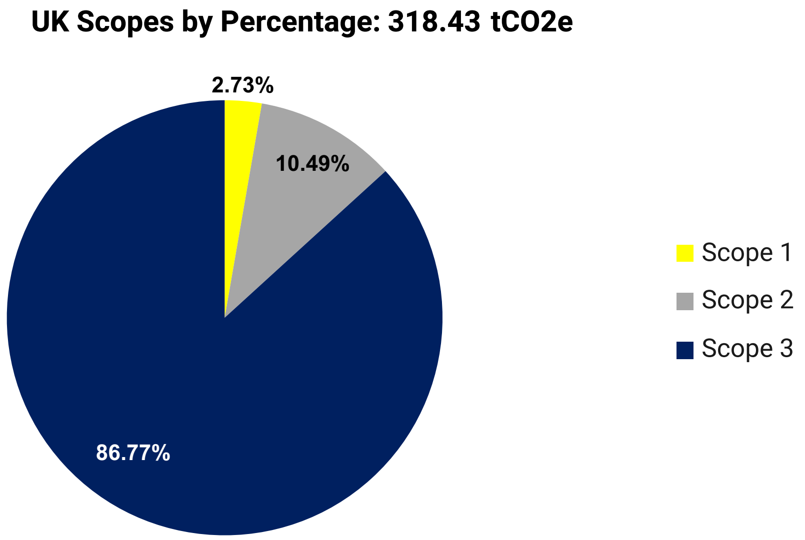
Year-on-Year Emissions Comparison

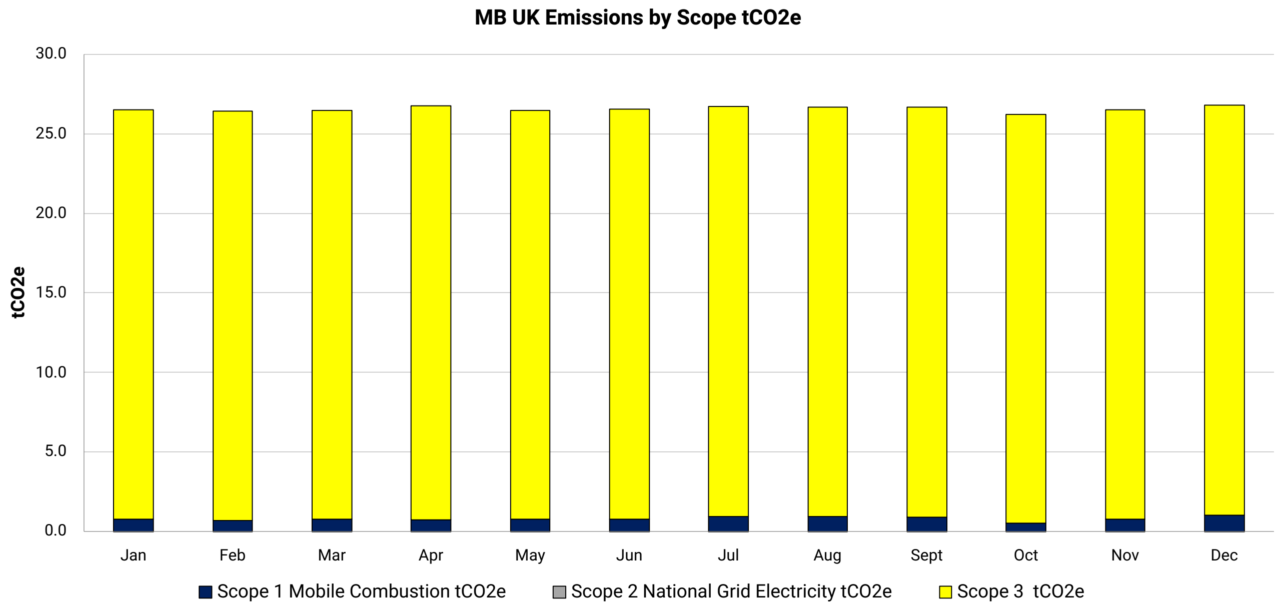
The table below shows the historical emissions trajectory across all available reporting years.

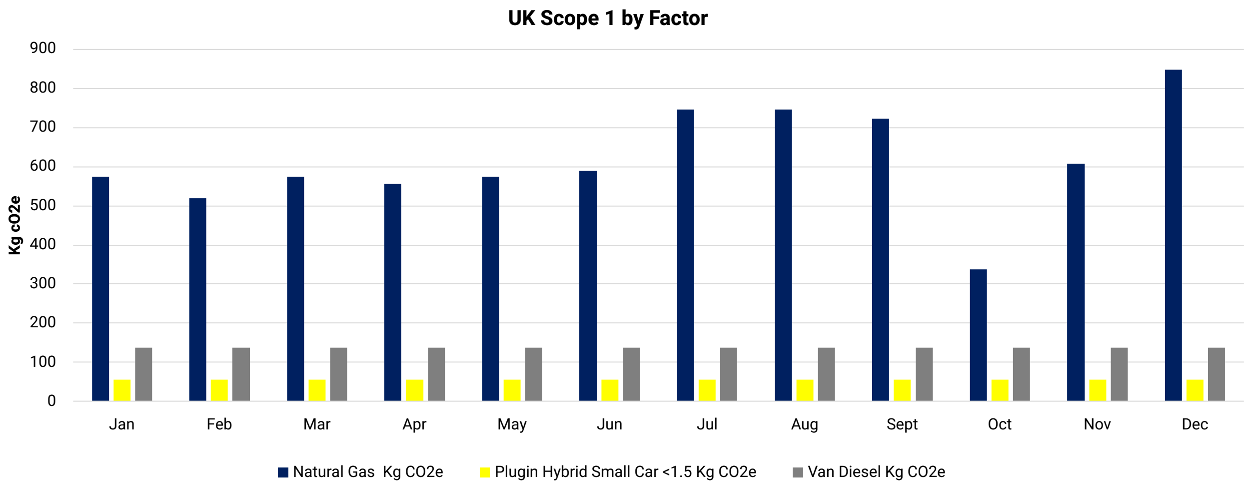
Scope	2022 (tCO_2e)	2023 (tCO_2e)	2024 (tCO_2e)	2025 (tCO_2e)
Scope 1 (Direct)	8.52	7.52	5.76	9.73
Scope 2 LB (Energy)	36.94	39.15	41.70	37.32
Scope 2 MB (Energy)	0.00	0.00	0.00	0.00
Scope 3 (Value Chain)	361.71	361.89	517.72	308.71
LB Total (Scope 1–3)	407.17	408.56	565.18	356.01
MB Total (Scope 1–3)	407.17	408.56	523.48	318.43

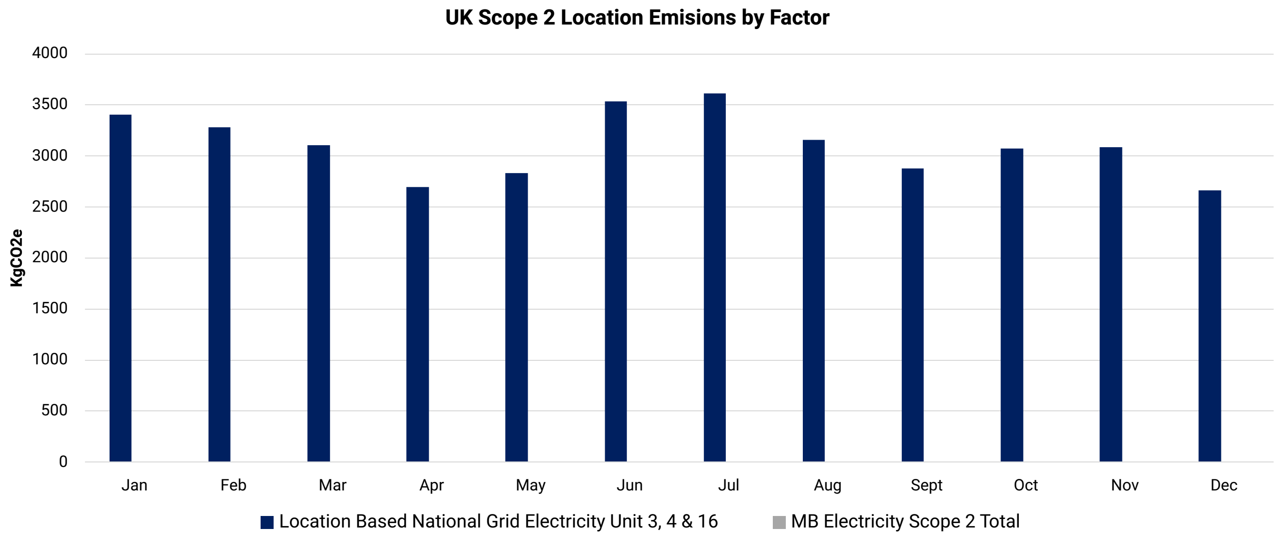
Note: 2024 figures are based on the revised (restated) edition of the 2024 GHG Inventory Report. The reduction from 523.48 to 318.43 tCO_2e (MB) in 2025 is primarily attributable to the absence of the one-off Printer capital purchase (107.58 tCO_2e) and a reduction in raw material spend categories, partially offset by an increase in Scope 1 natural gas consumption.

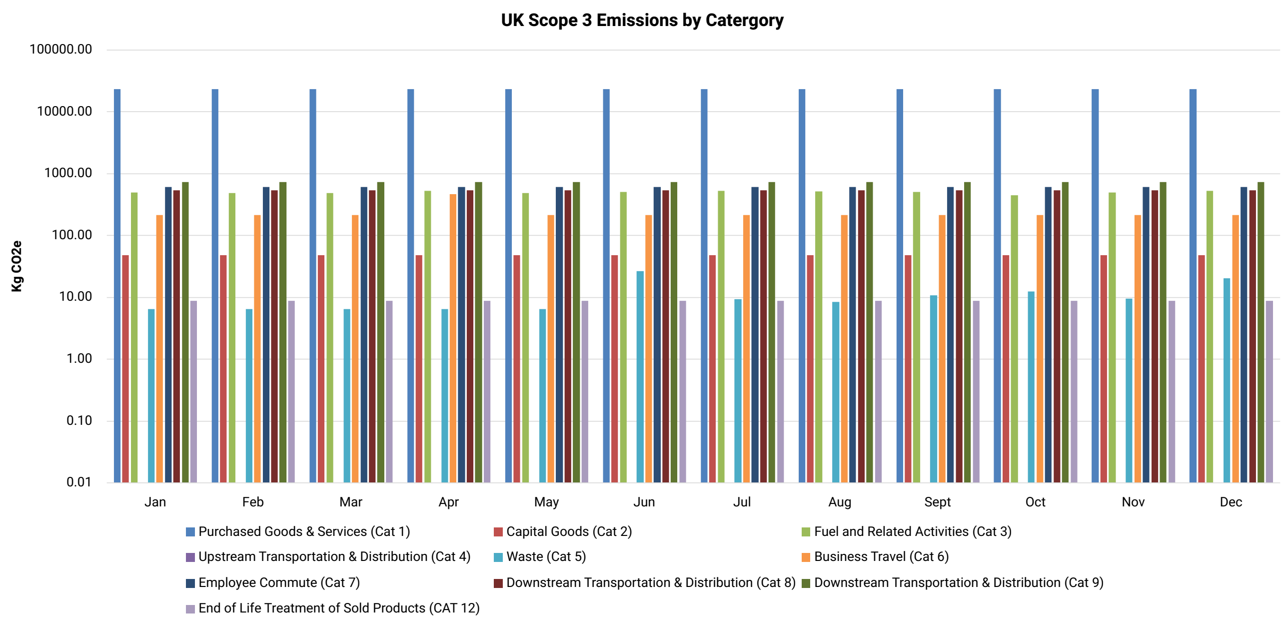
Emissions Charts and Graphs Scope 1, 2 & 3



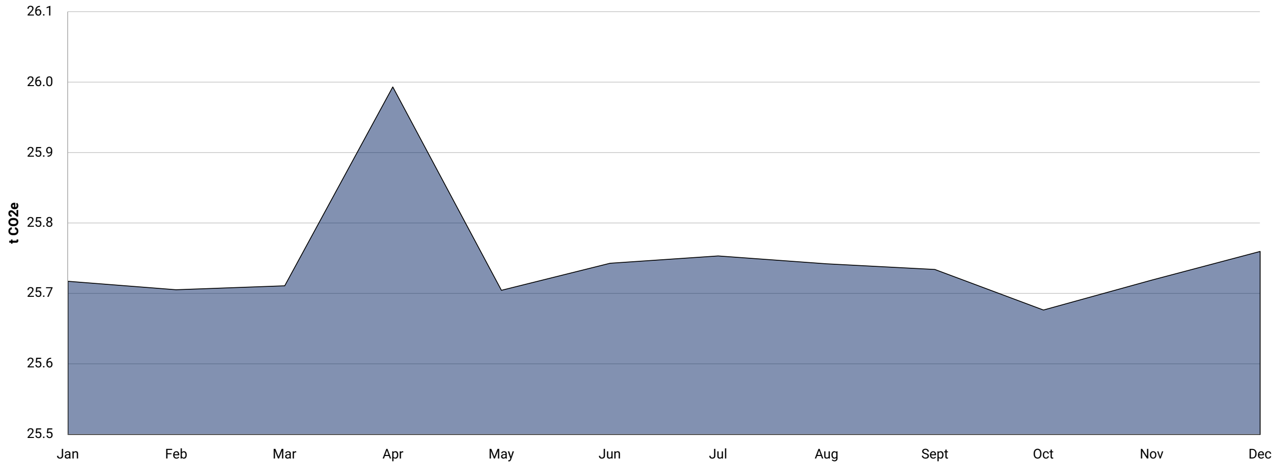



UK Scope 1 by Factor
900
800
700
600
500
400
300
200
100
0
Kg cO2e
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Natural Gas Kg CO2e
Plugin Hybrid Small Car <1.5 Kg CO2e
Van Diesel Kg CO2e

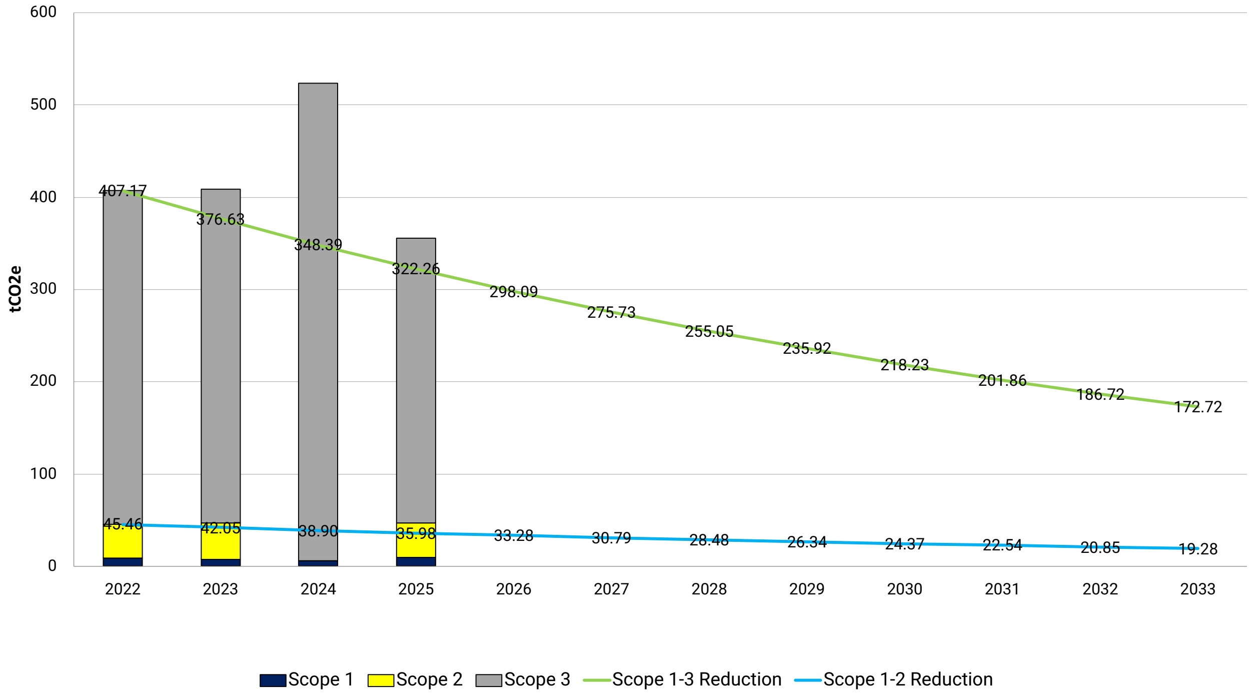

UK Scope 2 Location Emisions by Factor
4000
3500
3000
2500
2000
1500
1000
500
0
KgCO2e
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Location Based National Grid Electricity Unit 3, 4 & 16
MB Electricity Scope 2 Total


UK Scope 3 Emissions by Catergory
100000.00
10000.00
1000.00
100.00
10.00
1.00
0.10
0.01
Kg CO2e
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Purchased Goods & Services (Cat 1)
Capital Goods (Cat 2)
Fuel and Related Activities (Cat 3)
Upstream Transportation & Distribution (Cat 4)
Waste (Cat 5)
Business Travel (Cat 6)
Employee Commute (Cat 7)
Downstream Transportation & Distribution (Cat 8)
Downstream Transportation & Distribution (Cat 9)
End of Life Treatment of Sold Products (CAT 12)

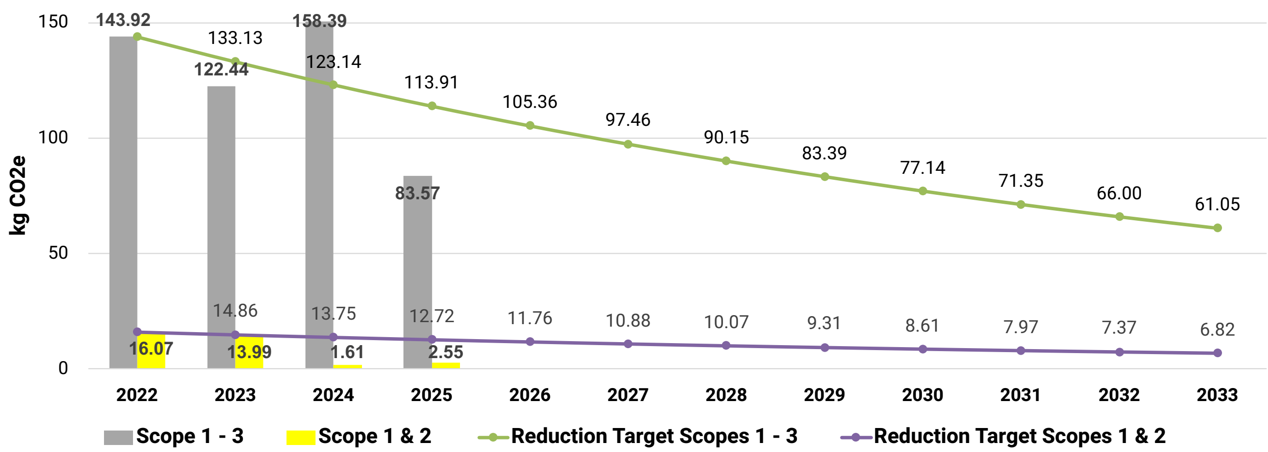
UK Scope 3 Total tCO2e



Scope 1- 3 Emissions V Reduction Targets



Spend Based Intensity per £1,000 Actual v Target at 7.5% Reduction



Energy Efficiency and Carbon Reduction Measures

Measures Implemented (up to 2025)

- Installation of light sensors to better control electricity usage by room within the organisational boundary.
- Consolidation of buildings — reducing the operational site footprint.
- Lifecycle assessments produced for a range of Sweet People products.
- Office furniture recycled as new office furniture purchased.
- Annual staff carbon awareness training.
- Transition to 100% renewable electricity across all sites, maintained throughout 2025 (REGO-backed Jan–Sep; Smartest Energy Smart Fix 100% Renewable Oct–Dec).

Planned Measures (2026 and beyond)

- Annual supply chain review.
- Lifecycle assessments to be produced for a wider range of products, including chocolate product lines.
- Supplier-level lifecycle data to be sourced to improve Scope 3 Cat 1 monitoring.
- Improved data capture for vehicle mileage — move from annualised estimates to monthly odometer reads by 2026.
- Improved data capture for apparel spend — target 2027 inventory cycle.
- Water data capture for Unit 3 (A-0117826) to be established for the 2026 reporting cycle.
- Planned relocation to a new purpose-designed facility within the next two years, incorporating on-site solar photovoltaic generation, heat recovery and energy harvesting systems. This is expected to materially reduce Scope 1 gas consumption and Scope 2 location-based electricity emissions and represents the single most significant decarbonisation measure in The Sweet People's near-term roadmap.

New Facility — Decarbonisation Outlook (2027–2028)

The Sweet People is planning to relocate to a new building within the next two years. The new facility has been designed with integrated low-carbon energy systems and is expected to deliver a step-change reduction in both Scope 1 and Scope 2 emissions. Key features of the new site include:

- **Solar photovoltaic generation:** On-site solar panels will generate renewable electricity, directly reducing purchased grid electricity consumption and associated location-based Scope 2 emissions.
- **Heat recovery and energy harvesting:** Waste heat generated by manufacturing processes and building systems will be captured and recycled back into space heating and hot water provision, significantly reducing natural gas demand and Scope 1 combustion emissions.
- **Recycled and reclaimed building materials:** The new facility incorporates recycled energy systems and sustainable construction principles, reducing the embodied carbon footprint of the building itself.

In GHG reporting terms, these measures are expected to reduce Scope 1 natural gas emissions substantially and eliminate a significant portion of location-based Scope 2 electricity emissions. The 2025 inventory — which records 9.73 tCO_2e in Scope 1 and 37.32 tCO_2e in location-based Scope 2 — will serve as the most relevant operational baseline against which the impact of the new facility can be measured in future reporting years.

Notes About Methodology

- Calculations were completed using the Climate Wise GHG Carbon Calculator applying UK Government Emission Factors 2025 and DEFRA 2025 spend-based factors.
- Where activity-based data was unavailable, spend-based methodology was applied in line with Scope 3 best practice. 1 unit = £1 spend unless otherwise stated.
- Scope 2 is reported on both a location-based basis (grid average EF applied to 213,416 kWh = 37,324.38 $kgCO_2e$) and a market-based basis (0 $kgCO_2e$), reflecting renewable electricity contracts across all sites throughout 2025. The market-based figure is used as the primary Scope 2 total.
- Raw material emission factors are sourced from Carbon Cloud supplier-level LCA data. Factors applied: Milk Chocolate 8,000 $kgCO_2e/t$; Dark Chocolate 5,500 $kgCO_2e/t$; White Chocolate 9,000 $kgCO_2e/t$; Skittles 2,000 $kgCO_2e/t$; Pimlico Vegan Bears 1,820 $kgCO_2e/t$; Jellybeans 1,800 $kgCO_2e/t$; Mint 1,500 $kgCO_2e/t$.
- Carbon Paper Packaging: Filoserve supply data used — 22.54 tonnes at 1,199.73 $kgCO_2e/t$ = 27,041.81 $kgCO_2e$. Packaging is classified under Cat 1 Purchased Goods.
- Website hosting reported at supplier-reported methodology (Motocom/Verne/Telehouse North/ioMart). Location-based: 252.09 $kgCO_2e$. Market-based: 0 tCO_2e (all infrastructure on 100% renewable supply per supplier disclosure).
- Vehicle mileage for the company Plugin Hybrid (VN73UKK, 31,000 miles annual) and diesel van (Citroën Berlingo, 40,951 miles odometer) has been annualised and spread evenly across all 12 months. This is a best-effort approach; monthly odometer data has been identified as a data improvement priority.
- Air travel (Germany trip, April 2025, 1,988 km) uses the DEFRA 2025 short-haul economy EF with radiative forcing (RF) uplift as recommended for sub-3,700 km flights.
- T&D losses for National Grid electricity and WTT upstream factors for all fuel and travel sources are included in Category 3 in accordance with UK Government recommended reporting practice.
- Water: Data available for Units 4 and 16 only. No metered data available for Unit 3 (A-0117826). Best-effort boundary applied; Unit 3 water and sewage flagged as a data gap for the 2026 cycle.

References

- The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015). World Resource Institute and World Business Council for Sustainable Development.
- Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance (March 2019). UK Government, BEIS.
- UK Government Greenhouse Gas Reporting: Conversion Factors 2025 — Full set (for advanced users).
- DEFRA Spend-Based Emission Factors for Scope 3 Footprint 2025 (updated May 2025).
- Carbon Cloud LCA Database — supplier-specific product emission factors.
- Motocom/Verne Global/Telehouse North — supplier-reported infrastructure emissions data (2025).