# Sapling

Sapling Spirits Carbon Reduction Plan

**Publication date: 17** June 2025 **Commitment to achieving Net Zero** Sapling Spirits is committed to achieving Net Zero emissions by 2040.

#### **Interim Target**

50% reduction in carbon intensity by 2030 (Race to Zero)

#### **Race to Zero Committed**

By committing to reduce emissions through the SME Climate Hub, Sapling Spirits has been counted in the UN Climate Change High-Level Champion's Race to Zero campaign. They therefore partner with thousands of businesses and governments globally to reach net zero emissions by 2050.

#### **Carbon Reduction Plan Scope**

This Carbon Reduction Plan (CRP) covers both Sapling Spirits' Corporate Carbon Footprint (CCF) and Sapling Spirits Product Carbon Footprints (PCF). This gives the CRP relevance, completeness, and accuracy as Sapling Spirits is a product-based business.

#### **B** Corp Certified Business

Based on the B Impact assessment, Sapling Spirits earned an overall score of 127.4. The median score for ordinary businesses who complete the assessment is currently 50.9. As a Certified B Corporation, Sapling Spirits is committed to continually improving their social and environmental performance. This carbon reduction plan is part of Sapling Spirits' Environmental Management System and it will be updated annually alongside annual reporting.

#### **Climate Positive & Reforestation**

Sapling Spirits is committed to offering Climate Positive Spirits year on year. Through Climate Partner, annual emissions are offset through verified Nature Based Solution (NBS) Projects. In addition to this, Sapling has helped to plant 500K trees in order to increase biodiversity and improve soil health.







## Introduction

## () ClimatePartner

#### **Carbon Calculation Partner**

Footprints have been calculated with Climate Partner, PCF's are in line with the Greenhouse Gas Protocol Product Life Cycle Accounting and Reporting Standard (GHG Protocol) and CCF's are based on the guidelines of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol).

#### **Corporate Carbon Footprint Partner**

Sapling Spirits Ltd has worked with ClimatePartner to calculate a corporate carbon footprint (CCF). The CCF reflects the total CO2 emissions released by a company within the defined system boundaries over a specified period of time. A CCF can also refer to only part of a company, for example, one or more locations of the company. This CCF is for the calculation Sapling Spirits Corporate Carbon Footprint 2023-2024. The calculation was based on the guidelines of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol).

#### **CCF Data Collection & Calculation**

CO2 emissions were calculated using the company's consumption data and emission factors researched by ClimatePartner. Wherever possible, primary data were used. If no primary data were available, secondary data from highly credible sources were used. Emission factors were taken from scientifically recognized databases such as ecoinvent and DEFRA. The corporate carbon footprint calculates all emissions as CO2 equivalents (CO2e), which this report also refers to as "CO2". This means that all relevant greenhouse gases, as stated in the IPCC Assessment Report, were taken into account in the calculations.

#### Product Carbon Footprint (PCF) Partner

On behalf of Sapling Spirits, ClimatePartner has calculated the carbon emissions for all Sapling Spirits products, in line with the Greenhouse Gas Protocol Product Life Cycle Accounting and Reporting Standard (GHG Protocol). The study's boundary follows a "cradle-to-customer plus waste" approach. Emissions were taken into account according to the following lifecycle stages: Extraction and pre-processing of raw materials and packaging, production, supply of the product up to the customer's factory gates as well as any relevant disposal emissions for the product and its packaging.

#### **Product Data Collection & Calculation**

Each product's Life Cycle Emissions are recorded in Sapling Spirits Environmental Management System and calculated live alongside product sales. This comprehensive approach allows Sapling Spirits to understand emissions on a granular level and therefore help to reduce emissions through product design and development.

## **Baseline Emissions**

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

#### **Baseline Year: 2023**

CCF: 2023-2024 Financial Year Products Carbon Footprint: 2023 Calendar Year

Corporate Carbon Footprint Baseline year emissions:

#### Additional Details relating to the Baseline Emissions calculations.

Sapling Spirits have been measuring the GHG emissions of their products since 2021 and their Corporate Carbon Footprint (CCF) since 2022. However, the Scope 3 data collected and measured for the 2023–2024 CCF was significantly more complete and relevant. For this reason, 2023/24 has been selected as Sapling Spirits baseline year.

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EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	0.05
Scope 2	0.50
Scope 3	44.11
(Included Sources)	
<ul> <li>Purchased goods and services (professional services, water &amp; electronic devices): 44.11 tCO2e</li> <li>Fuel and Energy not included in Scope 1 and Scope 2: 10.4 tCO2e</li> <li>Waste generated in operations: 7.79 tCO2e</li> <li>Business travel including hotel stays: 1.35 tCO2e</li> <li>Employee commuting and homeworking: 6.65 tCO2e</li> </ul>	
Total Emissions	44.66
Intensity Emissions by M/Revenue (Excl. Duty TAX)	37.17

Products Carbon Footprint Baseline year emissions:	
Total Emissions	167.00 tCO2e 166999.3 kgCO2e
Total Water Use (ml)	240,713
Product Intensity (kgCO2e) Emissions per L	1.865 kgCO₂e
COMBINED TOTAL EMISSIONS (CCF & PCF)	211.66 tCO <sub>2</sub> e

## **Previous Reporting Year**

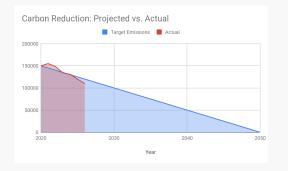
Corporate Carbon Footprint 2021–2022		
EMISSIONS	TOTAL (tCO <sub>2</sub> e)	
Scope 1	0.09	
Scope 2	0.50	
Scope 3 Included Sources: Purchased goods and services (electronic devices): 0.17 tCO2e Fuel and Energy not included in Scope 1 and Scope 2: 0.14 tCO2e Business travel: 0.69 tCO2e Employee commuting and homeworking: 6.53 tOC2e	7.52	
Total Emissions	8.11	

## **Emissions Reduction Targets**

By committing to reduce emissions through the SME Climate Hub, Sapling Spirits is counted in the United Nation's Race to Zero campaign.

**Net Zero Target**: Reduce at least 90% of emissions of Scope 1, Scope 2 and Scope 3 emissions by 2040. Target Emissions by 2040: 21 tCO2e

**Interim Target:** Reduce CCF Scope 1, Scope 2 and Scope 3 emissions by 50% by 2030. Reduce PCF emissions by intensity by litre by 50% by 2030.



#### Progress against these targets can be seen in the graph below:

## **Completed Carbon Reduction Projects**

#### **Corporate Carbon Footprint (CCF)**

The following environmental management measures and projects have been completed or implemented previous to the 2023 baseline. Therefore the carbon emission reduction achieved by these schemes cannot be quantified but measures will be in effect when performing the contract.

#### Energy

Sapling Spirits procures 100% renewable energy across their premise.

#### Waste

A thorough waste system is implemented in the premises including recycling and food composting.

#### Travel

Employees are encouraged to use public transport where possible for both commuting and business travel.

#### **Products & Services**

Sapling Spirits has a socially and environmentally responsible company pension plan with Nest.

#### **Product Carbon Footprints (PCF)**

The following environmental management measures have been completed or implemented previous to the 2023 baseline but they can be quantified in comparison to previous years. In 2023 Sapling Spirits focused on targeted reductions based on hotspots identified by their carbon accounting. This resulted in the launching of new packaging and drink solutions which have reduced product carbon footprints.

#### **Innovative Packaging - Refill Box**

Sapling Spirits bars and restaurants use 5 litre eco boxes so that bottles can be refilled and reused. Glass bottles are hugely carbon-intensive to create so by eliminating glass waste Sapling Spirits are reducing their product carbon footprint by around 25%:

- One eco box saves 7 bottles from ever being created.
- 1 bottle uses about 1.03kg to produce. Our eco boxes have saved over 17,400kg of CO2 from entering the atmosphere.
- Bottles are made from up to 40% recycled glass, are 100% recyclable, and corks are completely natural.

#### Innovative Packaging - Vodka Pouch

Sapling Spirits launched the 70cl refill pouch that offers over 38% CO2 savings per 70cl, from 2.24 kgCO2e for glass bottles to 1.4 knCO2e for pouches. It includes a completely circular recycling scheme, in partnership with Royal Mail and Terracycle.

#### **Innovative Packaging - Aluminium Bottles**

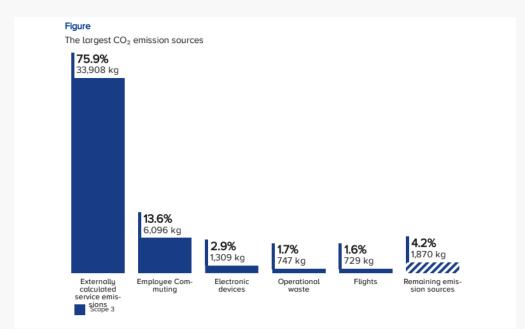
Sapling Spirits developed an aluminium 5cl bottle for Virgin Atlantic Planes, the bottle is less than 20% the weight of our glass 5cl bottles.

#### **Regenerative Products**

In 2024 Sapling Spirits launched their Regenerative Vodka, made using 100% regenerative wheat in an off-grid distillery. The liquid itself is zero carbon at the source. The regenerative range is more expensive, with an RRP of ~£50, and is used to win advocacy with top accounts and Michelin-star restaurants while demonstrating what is possible with sustainability in drinks.

## **Carbon Reduction Plan**

This Carbon Reduction Plan (CRP) has been set from a 2019 Baseline year. The graph below represents the carbon emission breakdown by category of Sapling Spirits CCF.



This can help us to identify Sapling Spirits' most material impacts; Professional Services, Employee Commuting and Electric Waste. This CRP will tackle these impacts more specifically alongside setting targets across all categories.

#### Energy

Until Sapling Spirits moves to a 100% renewable distillery, they should continue to procure 100% renewable electricity and switch to a green energy provider for heating. To reduce emissions further and improve energy efficiency, Sapling Spirits could consider the installation of heat pumps and carry out an energy audit at the premises.

Travel Type	Emissions tCO2e
Business travel – Hotel Nights	0.11
Business travel - Rental & Private Vehicles	0.49
Business travel – Rail	0.03
Business travel - Flights	0.73

#### Transport

Sapling Spirits could continue to minimise travel emissions by implementing a Low Carbon Travel Policy which encourages the use of public transport, walking and cycling, highlights incentives for train travel, and lists company EV and Cycle to work Schemes.

#### Commuting & Homeworking

To improve the accuracy of commuting data, and reduce commuting emissions, annual employee surveys should be conducted to capture miles by travel type. This can be carried out alongside gathering home working data, e.g. energy type and green provider.

#### **Products & Services**

Sapling Spirits could consider developing a Sustainable Procurement Policy which prioritises circular and regenerative practices and suppliers which are transparent about their social and environmental impact e.g. B Corp Certified, ISO14001, Certified Organic, Zero Waste Refill etc. As electronic devices contributed to 1.31 tCO2e, the policy could include procuring technology from a used or refurbished state and, after use, donating technology to charity partners to have a positive social and

environmental impact. Where technology cannot be donated it should be responsibly recycled.

In line with BIA requirements, Sapling Spirits could develop a Supply Chain Management Plan. which screens suppliers based on their social and environmental performance. In particular, which suppliers (included in the CCF) measure and disclose emissions, have net zero targets, and produce/procure 100% renewable energy. Sapling Spirits should screen suppliers at least bi-annually and switch to green providers if they do not meet interim goals.

To track supplier emissions more accurately and consequently reduce emissions, Sapling Spirits should speak to Climate Partner to understand the possibility of entering supplier scope 1 & 2 Emissions in the future.

#### Waste

Sapling Spirits should continue to implement thorough waste systems and could choose a certified WEE and battery recycling partner and Tech donation partner to eliminate hazardous waste sent to landfill.

#### **Biodiversity & Nature**

World Wildlife Fund reports that 'Worldwide, 73% of our wildlife populations have been lost since 1970. In some areas, there has been a shocking 95% decline' In 2022 the Kunming-Montreal Global Biodiversity Framework (GBF) was signed by nearly 200 parties at COP15, all businesses should develop a Nature/Biodiversity Strategy in line with Global Goals to halt and reverse biodiversity loss by 2030. <u>It's Now For</u> <u>Nature Handbook</u> is a great tool to help organisations start to consider their impacts on nature and opportunities to protect and conserve biodiversity. Environmental Stewardship aligns with the new B Corp Standards launching in 2025.

#### **Product Emission Reduction Plan**

As Sapling Spirits grows, we intend to continue to reduce our impact through a variety of means, including; increasing the amount of spirits sold in refill formats, increasing our use of regenerative wheat in our products, and continuing to reduce the amount of glass in our bottles.

#### Material acquisition and pre-processing

Decrease the amount of glass used across our product range, and increase the amount of regenerative grain used in our products.

#### Production

Increase the amount of renewable energy used by our suppliers of glass and ethanol

#### Distribution and storage

Ensure that our distributors and wholesalers are working towards low carbon fleets, and to switch if any that over take existing from an environmental protection perspective.

#### End-of-life

Increase the recyclability of our 70cl and 5L pouches. We need to work towards plant based or compostable materials.

## Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans. It has been written by a third-party Sustainability Consultant to West London Business and the Government's Better Futures Programme.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

#### Signed on behalf of the third-party consultant:

Name: Holly Arnold Job Title: Sustainability & B Corp Consultant Company: Planet A Date: 06/12/2024

And

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This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

#### Signed on behalf of the Supplier:

Name: Ed Faulkner Job Title: Co-Founder Date: 17/06/2025

edward faulkner

## **Notes for Completion**

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard and Guidance, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion. The Carbon Reduction Plan should be:

- updated regularly (at least annually)
- published and clearly signposted on the supplier's UK website
- approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.