



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# FOREST, LAND AND AGRICULTURE TARGET VALIDATION REPORT

Bighams Limited

2 May 2025



# INTRODUCTION

This report presents the results and recommendations of the submitted targets assessed against the SBTi Forest, Land and Agriculture (FLAG) Guidance. This includes an overview of the GHG emissions sources and inventory, target setting methodologies and ambition, emissions included in the target boundary, and company-specific feedback from the validation process, if applicable. The approved target language, which will be listed on the SBTi website and should be used in all company communications, is as follows:

***Near-Term Targets:*** Bighams Limited commits to reduce absolute scope 3 FLAG emissions 30.3% by FY2030 from a FY2023 base year.\* Bighams Limited also commits to no deforestation across its primary deforestation-linked commodities, with a target date of December 31, 2025.

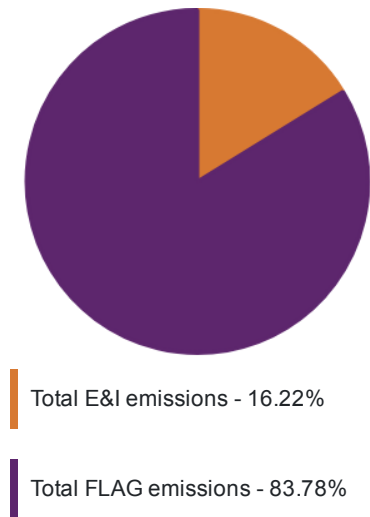
\*The target includes FLAG emissions and removals.

***Long-Term Targets:*** Bighams Limited commits to reduce absolute scope 3 FLAG emissions 72% by FY2040 from a FY2023 base year.\* \*The target includes FLAG emissions and removals.

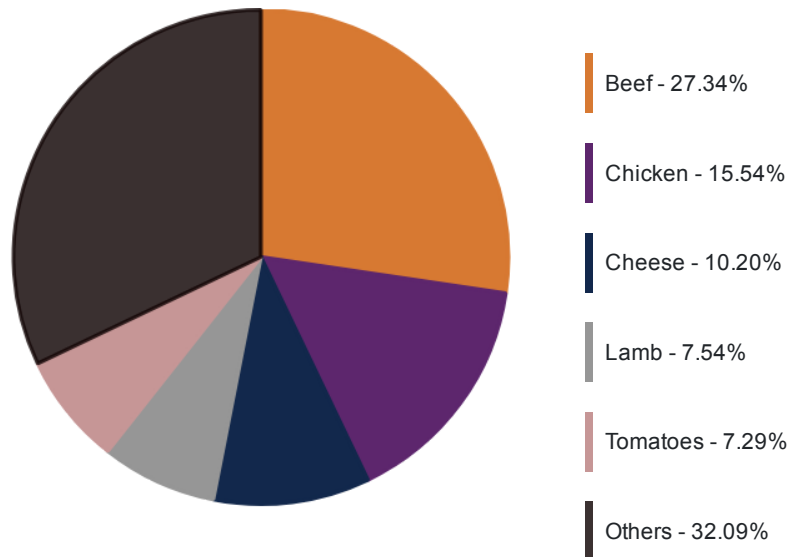
# FLAG GHG INVENTORY OVERVIEW

Bighams Limited has submitted one FLAG inventory for review by SBTi's Target Validation Team. In the Financial year of 2023, the company reported 84596.0139004809 FLAG GHG emissions (tCO<sub>2</sub>e).

## E&I AND FLAG EMISSIONS



## FLAG EMISSIONS BREAKDOWN BY COMMODITY



# 2023 FLAG GHG INVENTORY

		Net total land emissions (tCO2e)	Land use change (tCO2e)	Land management CO2 (tCO2e)	Land management non-CO2 (tCO2e)	Land removals (tCO2e)	Percentage excluded from inventory
SCOPE 1 & 2	Scope 1	N/A	N/A	N/A	N/A	N/A	N/A
	Scope 2 location-based	N/A	N/A	N/A	N/A	N/A	N/A
	Scope 2 market-based	N/A	N/A	N/A	N/A	N/A	N/A
SCOPE 3	1. Purchased goods and services	84,596.01	9,782.10	56,006.87	18,807.04	N/A	N/A
	2. Capital goods	N/A	N/A	N/A	N/A	N/A	N/A
	3. Fuel- and energy-related activities	N/A	N/A	N/A	N/A	N/A	N/A
	4. Upstream transportation and distribution	N/A	N/A	N/A	N/A	N/A	N/A
	5. Waste generated in operations	N/A	N/A	N/A	N/A	N/A	N/A
	6. Business travel	N/A	N/A	N/A	N/A	N/A	N/A
	7. Employee commuting	N/A	N/A	N/A	N/A	N/A	N/A
	8. Upstream leased assets	N/A	N/A	N/A	N/A	N/A	N/A
	9. Downstream transportation and distribution	N/A	N/A	N/A	N/A	N/A	N/A
	10. Processing of sold products	N/A	N/A	N/A	N/A	N/A	N/A
	11. Use of sold products	N/A	N/A	N/A	N/A	N/A	N/A
	12. End-of-life treatment of sold products	N/A	N/A	N/A	N/A	N/A	N/A
	13. Downstream leased assets	N/A	N/A	N/A	N/A	N/A	N/A
	14. Franchises	N/A	N/A	N/A	N/A	N/A	N/A
	15. Investments	N/A	N/A	N/A	N/A	N/A	N/A

# OVERVIEW OF FLAG SCIENCE-BASED TARGETS

Bighams Limited has submitted 2 near-term targets for review by the SBTi. All targets have been assessed against the SBTi's quantitative and qualitative criteria, along with the Criteria Assessment Indicators. For approval, a company's targets must comply with all applicable criteria. The following is an overview of the target assessment:

Target wording	Public?	Base year	Target year	Target ambition	Pathway	NT or LT?
Bighams Limited commits to reduce absolute scope 3 FLAG emissions 30.3% by FY2030 from a FY2023 base year.* Bighams Limited also commits to no deforestation across its primary deforestation-linked commodities, with a target date of December 31, 2025. *The target includes FLAG emissions and removals.	Yes	2023	2030	30.30%	FLAG sector pathway	NT
Bighams Limited commits to reduce absolute scope 3 FLAG emissions 72% by FY2040 from a FY2023 base year.* *The target includes FLAG emissions and removals.	Yes	2023	2040	72.00%	FLAG sector pathway	LT



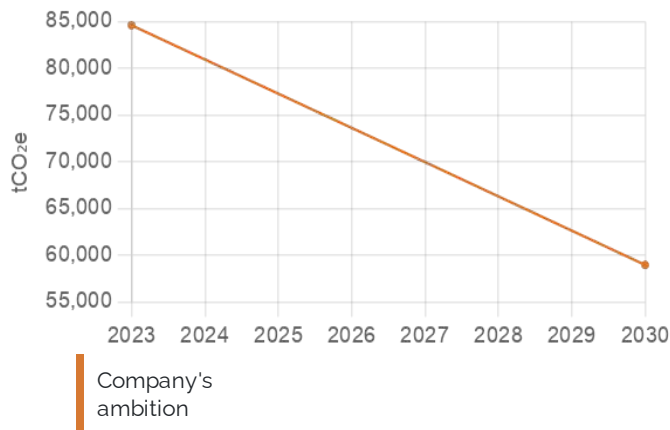
# OVERVIEW OF FLAG SCIENCE-BASED TARGETS

Bighams Limited commits to reduce absolute scope 3 FLAG emissions 30.3% by FY2030 from a FY2023 base year.\* Bighams Limited also commits to no deforestation across its primary deforestation-linked commodities, with a target date of December 31, 2025. \*The target includes FLAG emissions and removals.

Pathway: FLAG sector pathway Type: near-term

Temperature classification: N/A

## ABSOLUTE EMISSIONS



## Target Coverage

GHG Inventory breakdown	Minimum boundary emissions
Scope 1	N/A
Scope 2 market-based	N/A
Scope 3	100.00%
1. Purchased goods and services	100.00%
2. Capital goods	N/A
3. Fuel- and energy-related activities	N/A
4. Upstream transportation and distribution	N/A
5. Waste generated in operations	N/A
6. Business travel	N/A
7. Employee commuting	N/A
8. Upstream leased assets	N/A
9. Downstream transportation and distribution	N/A
10. Processing of sold products	N/A
11. Use of sold products	N/A
12. End-of-life treatment of sold products	N/A
13. Downstream leased assets	N/A
14. Franchises	N/A
15. Investments	N/A

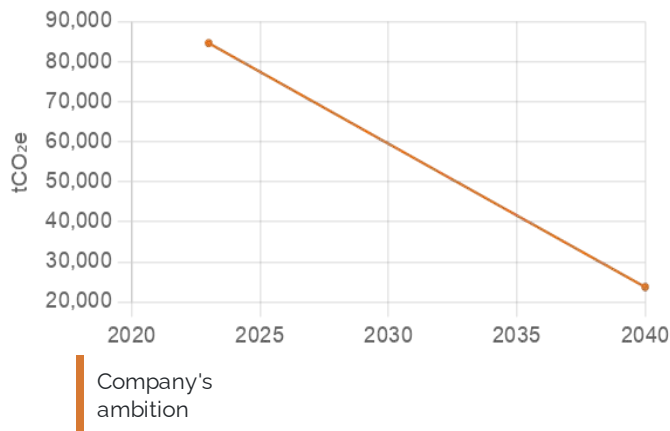
# OVERVIEW OF FLAG SCIENCE-BASED TARGETS

Bigbams Limited commits to reduce absolute scope 3 FLAG emissions 72% by FY2040 from a FY2023 base year.\* \*The target includes FLAG emissions and removals.

Pathway: FLAG sector pathway Type: long-term

Temperature classification: N/A

## ABSOLUTE EMISSIONS



## Target Coverage

GHG Inventory breakdown	Minimum boundary emissions
Scope 1	N/A
Scope 2 market-based	N/A
Scope 3	100.00%
1. Purchased goods and services	100.00%
2. Capital goods	N/A
3. Fuel- and energy-related activities	N/A
4. Upstream transportation and distribution	N/A
5. Waste generated in operations	N/A
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