

Doc. Title	Waste Policy Statement	Doc. Approval Date	11/02/2026
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Doc. Version – Status:	V1.0 Final	Issue Date	11/02/2026
Doc. Classification	Internal	Review Date	11/02/2027

Waste Policy Statement

Sigma GRP Ltd (and all its subsidiaries) is committed to the continuous improvement of waste management practices and a steady reduction in the proportion of waste sent to landfill. Every opportunity to minimise avoidable waste and materials no longer required are managed according to the waste management hierarchy.

This continual improvement will be guided by consideration of both value for money and the environmental benefits of the evolving options for each waste type. Account shall be taken of targets set by Government or our Environmental Management System to encourage diversion of waste from landfill.

Sigma's Duty of Care for Waste

As a business, we have a legal responsibility to ensure that we produce, store, transport and dispose of our business waste without harming the environment.

The duty of care has no time limit. We are specifically responsible for our waste from when we produce it until we have transferred it to an authorised person. If we think that our waste is not being managed correctly, we will take action to check and prevent this.

We will:

- segregate, store and transport our waste appropriately and securely.
- check that our waste is transported and handled by people or businesses that are authorised to do so.
- complete Waste Transfer Notes (or Consignment Notes) to document all waste we transfer, and keep them as a record for at least two years, (3 years for Consignment Notes)

Overall and final responsibility for Health, Safety and Environmental including Waste is that of Sigma's CEO

This policy is available to the public on request and will be reviewed regularly.

Signed:



Name: David Dignam

Position: CEO Sigma Group

Date: 11th February 2026

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The Waste Management Hierarchy

Sigma follows the waste management hierarchy. This indicates an order of preference for action to reduce and manage waste and is presented diagrammatically in the form of a pyramid. As seen below. The hierarchy captures the progression of a material or product through successive stages of waste management and represents the latter part of the life cycle for each product.

The Waste Hierarchy



Prevention: The prevention of waste is the most vital point in the waste hierarchy. Prevention or reduction minimizes the generation of waste products in the first place. Prevention usually results in the least environmental and economic life cycle costs because it requires no collecting or processing of materials. Prevention also typically produces significant benefits in terms of production efficiencies and the use of resources. It involves using less material in design and manufacture, trying to keep products for longer, and using less hazardous materials.

Reuse: The reuse of waste is the next most desirable option. It is any operation where products or materials that are not waste are used again for the same purpose for which they were intended. Reusing waste often requires collection but relatively little or no processing. It involves checking, cleaning, repairing, and/or refurbishing, entire items or spare parts.

Recycle: Recycling of waste is the next step in priority. It is any activity that includes the collection of used, reused, or unused items that would otherwise be considered waste. Recycling involves sorting and processing the recyclable products into raw material and then remanufacturing the recycled raw materials into new products.

Recovery: The recovery of waste is further separated into categories: the recovery of materials and the recovery of energy. Whichever of these two choices is better for the environment and human health is the preferred option. The recovery of materials is most often preferred and includes activities such as recycling and composting. These management activities generally require a collection system and a method of material processing and conversion into a new product. Recovery of energy, such as incineration, is usually the less preferred option. The conversion of non-recyclable waste materials into useable heat, electricity, or fuel is done through a variety of processes, including anaerobic digestion, gasification, and pyrolysis.

Disposal: The last resort is disposal and is only considered once all other possibilities have been explored. Disposal is any operation that involves the dumping and incineration of waste without energy recovery. Before final disposal, a considerable amount of pre-treatment may be necessary to change the characteristics of the waste in order to reduce the quantity or harmfulness of the waste and that may

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include physical, thermal, chemical, or biological processes. Landfills are the most common form of waste disposal and the final disposal option.

Waste Transfer Notes

A waste transfer note (WTN) is a document that details the transfer of waste from one person to another. We will ensure every load of waste we receive or pass to others is covered by a WTN.

WTNs ensure that there is a clear audit trail from when the waste is produced until it is disposed of. We will keep copies of all our WTNs for at least two years and must be able to produce them on demand to the environmental regulator or local council.