

CRAFTSMANSHIP WITH PURPOSE AND CARE

2025 Sustainability Report



ALEX BEGG GROUP

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Statement from the CEO

In another uncertain and often challenging year, we have continued to reflect on the role Alex Begg Group can and should play in contributing to a better future. As a family-owned Scottish textile business, we know that our work depends on the wellbeing of people, communities and the natural environment, and we do not take that responsibility lightly.

Our purpose is to responsibly craft exceptional textiles of enduring quality, using the finest natural fibres and the skills of our teams at our manufacturing sites in Ayr and Hawick. We recognise that creating beautiful products is not enough; how we design, source and manufacture those products matters just as much. This report is one way we share how we are trying to balance these priorities in practice.

We are very aware of the scale of the social and environmental challenges facing our industry and the wider world, from climate change and nature loss, to growing inequality. We know that Alex Begg is only one small part of a complex global value chain, but we believe that we still have a responsibility to contribute to solutions where we can.

Over the past year, we have made encouraging progress. We strengthened our approach to double materiality and value creation. In addition, we advanced practical initiatives in supplier due diligence, water and energy submetering, as well as product innovation using other natural fibres. At the same time, there are areas where we will continue to make progress in 2026, including developing science-aligned climate targets and supporting climate action plan.

Our commitment to this work remains steadfast, and our hope is that this report provides a clear and balanced view of where we are today and where we are trying to go.

Bruno Guillon *Chief Executive Officer*

About Alex Begg

Alex Begg Group Limited is the parent company of Alex Begg Inc., and controls the Begg x Co and Scott & Charters brands. Alex Begg Group is a Scottish textile manufacturer that designs and manufactures luxury cashmere knitwear, accessories and homeware for the modern lifestyle with mills in Ayr on the west coast of Scotland and Hawick, 'The Home of Cashmere', in the Scottish Borders. The Begg x Co brand also operates a website and has a retail space in the Burlington Arcade, London.

Our global value chain links carefully sourced natural fibres from trusted suppliers to responsible manufacturing in Scotland and on to luxury brand and retail customers worldwide.

Our owner, Lindéngruppen AB, is a second-generation family business focused on sustainable and long-term development of industrial companies. Lindéngruppen's purpose is to "empower our companies to prosper and lead the transformation to a sustainable world".

The Group is unified by the belief that by being rooted in a clear purpose and long-term thinking, we are better able to build resilient and prosperous companies, while also making a difference and taking an active part in solving some of the major challenges facing our world.

Each company is required to have a clear understanding of the topics that are most material to itself and the Group, and how these can be influenced and over time mitigated, or if positive, enhanced.



Our Approach

Commitment to B Corp Recertification and International Standards of Management



Alex Begg Group became a certified B Corp in May 2024, a milestone that reflects our commitment to becoming a more sustainable and responsible business. We aim to improve our impact during the three-year certification cycle, to build on the hard work and commitments that will keep our mission in focus as we mature. In 2026 we will recertify under B Corp v2 standards, a substantially revised assessment against a new set of minimum requirements. This, then, redirects our focus from pillars to impact topics, ensuring robust focus across ESG practices.

Alex Begg buys Sustainable Fibre Alliance certified cashmere as part of our commitment to responsible sourcing. We are also certified to the Responsible Wool Standard, certified by Control Union CB-CUC-1371831, a standard that describes and independently certifies animal welfare and land management practices in wool production, and tracks the certified material from farm to final product. In addition, both of our manufacturing sites are certified to ISO 50001, and our Ayr site also holds ISO 14001 and ISO 9001 certifications.

Our Material Impact Topics

Our Double Materiality Assessment (DMA) has been conducted in accordance with CSRD requirements.

The DMA identified our material impacts from two perspectives:

- Impact materiality ('inside-out'): How our operations and value chain affect people and the environment.
- Financial materiality ('outside-in'): The risks and opportunities these impacts pose to our business.

The assessment considers our entire value chain, in addition to our own operations. Moreover, it defines our reporting scope and identified impacts, risks, and opportunities to be integrated into business processes and strategies. The DMA process was conducted by KPMG, and included stakeholder interviews with the Executive Committee and Sustainability Manager. The DMA will be reviewed in 2026 to ensure business relevance for material topics.

ESRS	Material Topic
ESRS E1.1	Climate change adaptation
ESRS E1.2	Scope 1 GHG Emissions
ESRS E1.3	Scope 2 GHG Emissions
ESRS E1.4	Scope 3 GHG Emissions
ESRS E1.5	Energy
ESRS E2.7	Pollution of water
ESRS E3.13	Water consumption
ESRS E3.14	Water withdrawals
ESRS E3.15	Water discharges
ESRS E5.25	Resource inflows, including resource use
ESRS E5.26	Resource outflows related to products and services
ESRS E5.27	Waste
ESRS S1.28	Secure employment
ESRS S1.29	Working time
ESRS S1.30	Adequate wages
ESRS S1.32	Work-life balance
ESRS S1.33	Health and Safety
ESRS S1.34	Gender equality and equal pay for work of equal value
ESRS S1.35	Training and skills development
ESRS S1.38	Diversity
ESRS S2.42	(i) Secure employment, (ii) working time, (iii) adequate wages, (iv) social dialogue, (v) freedom of association, (vi) collective bargaining, (vii) work-life balance & (viii) health and safety
ESRS S2.53	(i) Child labour / Forced labour, (ii) adequate housing, (iii) water and sanitation & (iv) privacy
ESRS G1.77	Corporate culture
ESRS G1.78	Protection of whistle-blowers
ESRS G1.79	Animal welfare
ESRS G1.83	Prevention and detection including training and incidents

Value Creation Model

As active owners, Lindéngruppen empower their businesses to reimagine value creation with a broader perspective, as demonstrated by their Value Creation Model (VCM). Lindéngruppen believe that the role of business is not solely to generate profit, but to act as a force for good within a broader ecosystem. The Value Creation Model is a crucial tool for promoting holistic value creation within the Group. It is increasingly used by Alex Begg and will be further integrated into our strategy and operations.

By including economic, environmental and social considerations when measuring value, Lindéngruppen aims to:

- Drive transformation and contribute to a sustainable world.
- Make more informed and responsible business decisions and optimise resource use.
- Create stakeholder value and more meaningful dialogue.
- Better understand the risks and opportunities of our business.
- Promote accountability and transparency.
- Inspire others by demonstrating leadership in value creation.



Purpose & Stakeholder Governance

Purpose with transparency and accountability.

Material Topics & Objectives

Since 1866, our work has been rooted in tradition, creativity, care, and craftsmanship. This year we refined our purpose statement in alignment with our commitment to make a meaningful positive impact on society and the environment.

Our purpose is to responsibly craft exceptional textiles of enduring quality. As part of an industry that is known for producing high volumes of textile waste, we aim to make business decisions that prioritise the responsibility, quality and durability of our products. Using the finest grades of natural fibres and sourcing certified yarns, we endeavour to create our products in the best way possible for people and planet, while embedding holistic value creation in our operations and strategy.

Material topics:



Transparency & Accountability

Our governance mechanisms, from leadership through to action on the ground.

Strategic Objectives

Use KPIs to monitor progress on material topics and purpose.

2025 Progress:

Our priority material impacts inform our strategic approach to sustainability, which is set out for the next 3-5 years. In 2025, we reviewed our policies to ensure alignment with the new B Corp standards. In addition, we revised and expanded our engagement mechanisms to further embed stakeholder governance, by developing a public stakeholder grievance mechanism to be published in 2026 and creating a responsible marketing and communications policy.

Progress & Commitments

Material Topic	2025 Targets	Progress	2026 Targets
Purpose & Stakeholder Governance	Use the material impacts to develop a strategy to manage our impacts	Drafted a strategy document	Implement strategy and monitor progress at Board level
	Align stakeholder governance with B Corp 2.0	Reviewed and developed Purpose Statement	Measure purpose and monitor progress at Board level



Ensure safe, fair and empowering workplaces

Material Topics & Objectives

Workplace Culture: Strategic ambition

Job satisfaction and retentions, free and open dialogue, workplace culture, and shared purpose are all intertwined under the umbrella of Workplace Culture.

Workplace Culture: Strategic objectives

- Expand participation in leadership and management training, embedding values and skills for a supportive culture.
- Maintain and extend apprenticeship and mentorship programs.
- Support employee wellbeing, safety, and health.

Equity, Diversity & Inclusion: Strategic ambition

Adopt principles of equity, diversity, and inclusion within our workplaces and value chains.

Equity, Diversity & Inclusion: Strategic objectives

- Deliver on equality, diversity, and inclusion plan.
- Engage with the local community through targeted charitable activities and support for educational initiatives.



2025 Progress:

Engagement & Satisfaction

We prioritise employee engagement and satisfaction as key indicators of our workplace culture. We utilise the Employee Net Promoter Score (eNPS) from our annual staff survey as a primary metric to gauge these factors. In addition to the eNPS, we conduct a comprehensive analysis of the broader survey data to identify areas for improvement and recognise our strengths. While our eNPS remains lower than hoped, it did grow by seven points in 2025, demonstrating that we are moving in the right direction and committed to improving it through thoughtful engagement practices.

Career Development

As part of our wider career development strategy, we have focused on designing comprehensive training plans for our critical roles to ensure long term capability and organisational resilience. The aim of this work is to clearly define the skills, behaviours and knowledge required for success in each critical role and to translate these into structured learning pathways tailored to individual and business needs. Over the past year, we have developed training plans that outline recommended learning interventions, estimated training durations and target participation levels, supporting both immediate performance requirements and future succession needs, for our Production Operations. Once implemented, these plans will enable us to track key outputs such as the number of employees completing training and the total hours invested in developing critical capability. Early feedback from stakeholders involved in the design process has been positive, highlighting improved role clarity, more focused development conversations and a stronger alignment between organisational priorities and employee growth. This work lays the foundation for a robust and future-ready talent pipeline. In 2026, we will be broadening these training plans to encompass critical roles outwith production.

Equity, Diversity & Inclusion Plan

In 2025, we advanced a structured programme of work to strengthen the fairness, transparency, and inclusivity of our recruitment and people processes. This initiative recognises that responsible employment practices are part of our social impact and long term organisational resilience. Our aim is to ensure that every stage of the employee journey—from job advertising to onboarding—reflects our values and supports equitable access to employment opportunities.

The work undertaken in 2025 focused on enhancing governance through clearer processes, documented expectations, and improved accountability. For example, we embedded inclusive language and ethical hiring commitments across all templates. This included updating the master job advert and job description templates to incorporate our organisational commitment statement and ensure consistency in tone and accessibility. We also strengthened our recruitment policy to align with the new B Corp certification requirements, stating that we do not request wage histories or preferred salaries without first sharing a wage scale, credit checks, or criminal records unless legally required. These changes reinforce our commitment to transparency and help reduce systemic inequities that can arise from traditional hiring practices.

Looking ahead to 2026, we plan to deepen this work by introducing additional measures that strengthen equity and accountability. This includes implementing audits of job descriptions and interview materials and reviewing a number of our policies for inclusive language. We also intend to monitor the impact of these changes through data and feedback, ensuring continuous improvement and alignment with evolving best practice. These next steps will help us build a recruitment process that is not only compliant and consistent, but genuinely reflective of our commitment to people, fairness, and sustainable growth.

Work Placements

Over the year, both manufacturing sites provided structured work placement opportunities, giving young people from the local area practical insight into careers within the textiles industry. The Ayr site welcomed 10 students across various business functions, while the Hawick site supported three placements — two within production operations and one in an office-based role.

Team-Led Fundraising and Community Impact

In line with our commitment to social responsibility, both manufacturing sites select annual charity partners through a team-led voting process, ensuring that fundraising efforts reflect causes that are meaningful to our people and communities. During the year, the Ayr site continued its support for Aberlour, a local charity providing respite care for children and young people with learning disabilities, autism, and complex physical or health needs. The Hawick site selected Chest, Heart and Stroke Scotland, a charity that is a popular choice with team members.

Throughout the year, teams across both sites actively participated in a range of fundraising initiatives. These events encouraged widespread involvement, fostered teamwork, and helped embed fundraising into day-to-day site culture.



Targets, Progress & Commitments

Material Topic	2025 Targets	Progress	2026 Commitments
Workplace Culture / Equity, Diversity & Inclusion (EDI)	Develop a Workplace Culture Plan, including EDI actions	Plan complete	Review annually and include additional social identities in survey Roll out across the remaining critical roles
Career Development	Robust training plans for critical roles	100% of planned critical production roles in place or in training	Mentorship and apprenticeship opportunities available for 100% of employees
Engagement & Satisfaction	+5 eNPS	-3 eNPS (7 points higher than 2024), 15 feedback sessions delivered	2025 target remains; set up employee forum
Equity, Diversity & Inclusion	Develop action plan	Action plan developed and in progress	Training 100% of relevant roles on inclusive recruitment; audits of job descriptions; implementing an inclusive language and ethical content guide



Collaborating closely with partners, we are improving our supply chain assessment programmes, including international human rights standards, advocating for collective action in our sector, and innovating on product impact through our materials and product durability.

Supply, Materials & Product Durability

Human Rights and Collective Action: Strategic ambition

Practicing human rights due diligence is second nature, thereby preventing and mitigating negative impacts. Starting with the most severe, where they cause or contribute to negative impacts, we either directly remediate them or contribute to their remediation.

Human Rights and Collective Action: Strategic objectives

- Publish human rights policy, codify process and communicate material human rights impacts.
- Develop and implement a human rights strategy.
- Consider negative human rights impacts related sourcing.

Product: Strategic ambition

Creating high quality, desirable products that last. From the initiation of the design process, our products can be multi-generational, retaining their aesthetic beauty and useability over time.

Product: Strategic objectives

- Increase quantity of purchased certified yarn
- Develop a plan to implement circularity principles
- Work collaboratively to advance positive impacts of our sector
- Review repair programmes offered to customers.



2025 Progress:

Human Rights Governance and Collective Action

We have drafted a Human Rights Policy in 2025, for Board approval in 2026. Following approval, we will develop a human rights strategy to implement, measure and manage the policy aims.

Our Chief Innovation Officer was also invited to speak at UKFT's Annual Sustainability Conference: Innovation in Action. This conference brought more than 250 stakeholders from the UK textile industry together to showcase and discuss innovation and developments across the fashion and textile sectors.

Supply Chain Management

Supply chain due diligence has never been more important, and to facilitate this for us, and our suppliers, we have invested in an ESG supplier management platform. This platform has improved the auditability of our supplier assessments and enhanced our risk management process. In 2026, we will develop a strategy to use up our stock of non-certified yarn, enabling a future where we can offer all our customers a fully certified supply chain.

Partnership with Cashmere Circle

We are incredibly excited to share our partnership with Cashmere Circle, an innovative collective of cashmere designers and luxury knitwear experts, with the aim of saving and breathing new life into the nation's cashmere collection. Using artisan techniques based on traditional time-honoured craftsmanship and skills, the team at Cashmere Circle invisibly mend holes, remove stains and ultimately revive the natural yarns to return cashmere to its luxurious best with a variety of services, extending the life of your treasured Begg x Co knitwear and giving the garments a new lease of life.

Improving and Understanding Product Performance

Durability and Pilling Performance

The softness of natural fibres will typically result in pilling on products over time and use. Our customers have high standards and expectations, and we wanted to ensure that we could meet our customer requirements for high quality products with a durable finish to match. Our Design and Innovation team decided to investigate new spinning techniques with suppliers to improve the pilling performance on natural woollen spun raised cloth without the addition of chemicals.

Technical theories in yarn specification (milling/ply/torsion) and fabric finishing have now been proven through a series of trials, which have brought pilling test improvements, consistently by 0.5 - 1 point on a 5-point scale. This development is significant and brings product into the targeted performance parameters.

Furthermore, comparison wearer trials have indicated key differences between lab tests and real-world use, and this informs our future approach both to product development and our defined schedule of testing, to give us the best outcomes for product longevity and durability. Colourfastness and wearer trails will continue in 2026.

Recycled Market Performance

We have been exploring new products using recycled cashmere yarns, and in 2025 included two products in the Begg x Co collection: the Errol beanie and shawl. The products have a distinct look which is much less refined than virgin cashmere, with more of a craft appearance. We worked to celebrate the nature of the yarn by creating special products that sit well with this unique texture and added hand-craft details. The products are soft, though the touch is not as refined as virgin cashmere due to the recycling process, which shortens the fibres. As a result, there has not been a strong market response despite the positive impact story.

The market response has reflected uncompromising attitudes towards the relationship between softness, and perception of quality, for cashmere.

Being able to provide a high-quality recycled product remains important as it demonstrates our commitment to product innovation and circularity. With this in mind, we will continue to research, develop and propose improved recycled product ideas to our customers.

Alpaca Review

Alpaca fibre has now been tested in various cloth densities and finishes. These technical trials have been key in learning to better understand the characteristics of the fibre. In 2026, a 100% Alpaca product will feature within the Begg x Co AW26 Interiors collection. It was well received by press and wholesale customers during the initial product showing. This composition, as well as other natural fibre and alpaca blends, are currently being incorporated in other products, both interiors and accessories, for key private label accounts. Alpaca will go through additional testing next to learn its performance values, as the fibre characteristics indicate it may outperform cashmere, making testing a priority.

Stitcher

While the stitcher thread is a proportionately very small part of our products, so small it need not be declared in the composition under law, we are keen to remove all plastics from our production wherever possible. The programme to replace polyester stitcher threads has been mapped out in terms of suitable raw material, availability of colour, and overview of cost impact. Trials are underway to begin the changeover while monitoring quality and consistency during the transition. This will allow our natural fibre products to be recycled with a more consistent outcome, or to be composted if desired at end of life.



Targets, Progress & Commitments

Material Topic	2025 Targets	Progress	2026 Targets
Materials Innovation	Review performance of products in the market	Market response was less than anticipated, showing need for further developments	Sticher: Review financial impact and biodegrading rate in comparison to the product it is supporting, e.g. cashmere Recycled: continue to explore new development opportunities
Supply Chain Management	Develop a strategy to increase manufacturing with certified yarn	Report on certified purchase rate from 2025	Implement strategy to increase volume of manufacturing with certified yarn
Human Rights	N/A	Drafted human rights policy	Approve human right policy Develop and implement human rights strategy





BEGG X CO

Made in Scotland
100% Cashmere

Managing and reducing our energy use, emissions, and waste impacts to enhance resilience.

Material Topics & Targets

Climate Action: Strategic ambition

To limit global warming to 1.5°C above pre-industrial levels, global emissions must be cut by 45% by 2030 (compared to 2010 levels) and achieve net zero CO₂ emissions by 2050.

Climate Action: Strategic objectives

- Source 100% renewable electricity and continually increase use of certified fibres.
- Track Scope 1, 2, and 3 emissions, aiming for annual reductions to reach net zero targets.
- Reduce electricity and gas usage through improved energy management and awareness training.

Environmental Stewardship & Circularity: Strategic ambition

Ensure our impact on the environment stays within the thresholds that our planet can sustain and regenerate, promoting resilient natural systems that circulate resources and minimise impacts. Embracing environmental stewardship means contributing to a future where businesses, people, and the environment can thrive — without exploiting natural ecosystems and marginalised communities.

Environmental Stewardship & Circularity: Strategic objectives

- Achieve zero textile production waste to landfill/incineration; all offcuts upcycled, recycled, or repurposed.
- Progress towards Zero Discharge of Hazardous Chemicals (ZDHC) requirements and continuously improve chemical management.
- Improve water stewardship practices and reduce overall waste produced.



2025 Progress:

Climate Action

In Q3 2025, we installed electricity submetering, allowing us to have a better understanding of our operations and measuring our significant energy users. A Climate Action Plan has been drafted and will be submitted to the Board for approval in 2026.

In 2025, we had our full GHG inventory verified and calculated by a third party, and our 2025 inventory was completed in early 2026. 2024 saw an increase in Scope 1 due to a fugitive emissions leak, which was remedied. From March 2025, our remaining electricity contracts were moved to REGO contracts, which will continue for 2026.

Category	Unit	2023	2024	2025
Direct (Scope 1) GHG emissions	T CO2e	294	420	313
Energy indirect (Scope 2) GHG emissions (location)	T CO2e	237	204	174
Energy indirect (Scope 2) GHG emissions (market)	T CO2e	1.4	2.9	0.3
Other indirect (Scope 3) GHG emissions	T CO2e	4,127	2,632	2,884

We did not develop science-based aligned targets in 2025 as intended; however, we completed Scope 1, 2 and 3 emissions for our baseline year of 2023, which will enable target setting in future.



Environmental Stewardship

Waste Management

The fashion industry produces approximately 92 million tonnes of textile waste annually. For many years, Alex Begg Group has not sent any waste, whether general waste or offcuts to landfill. Our non-recyclable commercial waste is disposed of by incineration with energy recovery, and the rest is recycled.

In 2025, we did not achieve our waste targets due to a general waste increase. Going forward, we will be conducting an audit in 2026 to improve our waste management processes and increase our site recycling rate.

Waste Category	Unit	2023	2024	2025
General Waste (waste to energy)	Tonnes	18	26	29
Special Waste	Tonnes	2	3	1
Recycling	Tonnes	32	31	32
Total Waste	Tonnes	53	60	62

While we do our best to use all material resources in our process, the nature of weaving and knitting results in some production waste. However, we no longer consider this material a waste, but part of our business model. While we previously upcycled a small amount of our textile offcuts, in 2022 we developed a partnership with Harrison Spinks, a luxury mattress manufacturer in Leeds, UK. By working closely with Harrison Spinks, we have been able to upcycle 100% of our offcuts since 2023, as well as donating material to local schools and crafting groups.

Water Submetering and Reduction at Ayr Weaving Mill

The fashion and textile industry is not only one of the largest manufacturing sectors in the world, but also one of the largest water consuming industries. Scotland is well known for the quality of its water, and in particular the soft water in Ayr is one of the reasons that Alex Begg moved its weaving from the original site in Paisley to its current location in the early 1900s. We are also aware that despite Scotland's reputation for an abundance of water, this is not a reason to take water for granted.

While Alex Begg is not a fast fashion manufacturer, we are nevertheless aware how precious water is as a natural resource for our operations and decided to act at our Ayr weaving mill, which has the higher water impact of both sites, to reduce our water withdrawal.

In January 2025, we installed water submetering on our scouring tubs to measure our water withdrawal per programme. We further reduced the run time on all our programmes. This, along with improved batching and use of a shorter scour cycle for samples has contributed to a significant reduction in our water withdrawal, and an improvement in water efficiency.

Water Category	Unit	2023	2024	2025
Water Withdrawal	m3	20,219	15,393	14,023
Water Discharge	m3	13,455	10,542	10,717
Water Consumption	m3	6,764	4,851	3,306

Our water withdrawal has reduced by 31% in 2025 compared to our baseline year of 2023 through our water reduction efforts at our Ayr weaving mill. This has subsequently resulted in a water efficiency improvement of 21%.

Circular Economy Strategy

While we already have a repair process for Alex Begg products, we are in the process of developing a more robust and innovative circularity strategy, which aligns with the new B Corp standards.



Progress & Commitments

Material Topic	2025 Targets	Progress	2026 Targets
Climate Action	Energy submetering in place	Submetering installed Q3 2025	Continue to review opportunities for improvement
	Science-based align targets agreed	2023 baseline emissions established	Finalise Science-based aligned targets
	Climate Action Plan written	Climate Action Plan has been drafted	Submit Climate Action Plan for Board approval
Environmental Stewardship & Circularity	Plan a circular economy strategy to align with the new B Corp standards	Drafted	Finalise in 2026, incorporating VCM, B Corp, and CAP requirements
	Meet or exceed baseline water targets, gather 6 months of data from the water submeters and review water targets and strategy for reduction	Achieved water withdrawal efficiency improvement of 21%	Maintain water efficiency achieved in 2025

About This Report

This update aligns with the requirements of the parent company, Lindéngruppen AB, and showcases the impact of Alex Begg Group Limited, herein identified as Alex Begg.

This impact update provides an overview of Alex Begg's progress in fulfilling its sustainability ambitions through the key workstreams, detailing actions to address environmental and social topics material to the business.

This update covers the full year 2025 (January – December) of action carried out by Alex Begg in line with its sustainability strategy.

This update does not have external assurance. Arthian has undertaken third-party verification of Scope 1 and Scope 2 emissions at a limited level of assurance. Scope 3 emissions have been calculated by Arthian but have not been subject to third-party verification. All progress has been transparently communicated against company-agreed targets and performance indicators. The company does not engage in lobbying.

Visit www.alex-begg.co.uk/sustainability for more information or contact Fiona MacDonald, Sustainability Manager, email: fionamacdonald@alexbegg.com.





ALEX BEGG GROUP

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As a sign of our commitment to the circular economy, we have had this report printed on paper manufactured using waste from textile processing (15%) and recycled paper (40%).