

COMMITMENT TO ACHIEVING NET ZERO

Cost Plan Consulting Limited (CPC) is committed to achieving Net Zero emissions by 2050.

BASELINE EMISSIONS FOOTPRINT

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: 1 May 2025 to 30 April 2026	
Additional Details Relating to the Baseline Emissions calculations.	
<p>Cost Plan Consulting Limited operates a two-person office of approximately 141 sq ft (13.1 m²), with no air conditioning. The office is within a serviced office building. Heating is provided by a small electric storage heater for approximately six months of the year. Both employees commute by car, travelling approximately 3 and 10 miles each way respectively.</p> <p>The period 1 May 2025 to 30 April 2026 represents CPC's first carbon emissions reporting period and has therefore been selected as the company's baseline year, as no historical emissions inventory exists prior to this.</p> <p>The current reporting period (Year 1) runs from 1 May 2026 to 30 April 2027. Emissions data will be monitored throughout this period and compared against the baseline to assess progress towards the company's carbon reduction objectives.</p>	
Baseline year emissions:	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	0.000
Scope 2	0.297
Scope 3 (Included Sources*)	4.495
Total Emissions	4.792

*Scope 3 Emissions Breakdown – Baseline Year 2025–2026

Scope 3 Category	Description	Emissions (tCO ₂ e)
Category 4	Upstream Transportation and Distribution – inbound deliveries	0.011
Category 5	Waste Generated in Operations	0.001
Category 6	Business Travel – site visits, rail journeys and hotel stays	1.569
Category 7	Employee Commuting	2.914
Category 9	Downstream Transportation and Distribution	N/A
Total Scope 3 Emissions		4.495

NOTES AND CLARIFICATIONS:

Emissions Calculation Methodology

Cost Plan Consulting Limited has calculated its baseline greenhouse gas emissions using available operational records, supplier information and reasonable estimates where actual consumption data is unavailable. Emissions are calculated using the relevant UK Government greenhouse gas conversion factors.

Scope 2 – Electricity: Office electricity consumption has been estimated using CPC's proportionate share of the building's total floor area (approximately 1.193%), applied to the landlord's recorded annual electricity consumption. This allocation includes electricity used for heating, lighting and office equipment.

Scope 3 – Employee Commuting: Emissions have been estimated using employees' return commuting distances, vehicle types and estimated annual office attendance. Changes in vehicles during the baseline period have been accounted for where applicable.

Scope 3 – Waste Generated in Operations: Waste quantities have been estimated using information supplied by the landlord, including approximately 80kg collected per waste type twice weekly and an additional 630kg of waste during the baseline period. Applying CPC's proportionate share of the building's floor area gives an estimated annual waste quantity of 206.1kg. The landlord has confirmed that a minimum of 75% of waste is recycled, with the remainder directed to refuse-derived fuel (RDF). Emissions have been calculated using available UK Government waste treatment factors, with combustion used as a provisional proxy for RDF treatment. These estimates will be reviewed as more detailed information becomes available.

Scope 3 Category 4 – Upstream Transportation and Distribution: During the baseline reporting period, CPC assessed 26 purchasing invoices, representing an estimated 19 inbound deliveries after grouping Amazon purchases by delivery date. As actual courier mileage and transport data were unavailable, estimated emissions of 0.011 tCO₂e have been included using a documented transport assumption. CPC will review this estimate when more accurate supplier information becomes available.

During the baseline reporting period, CPC purchased no printer paper. The business operates predominantly through digital systems, with reports and correspondence generally issued electronically, helping to minimise paper consumption and associated deliveries.

Scope 3 Category 9 – Downstream Transportation and Distribution: CPC provides professional quantity surveying and construction cost consultancy services and does not manufacture, sell or distribute physical products. Reports and other deliverables are normally issued electronically. Accordingly, downstream transportation and distribution emissions are considered not applicable to CPC's business operations.

CURRENT EMISSIONS REPORTING

First year of reporting is currently underway; current figures reflect the baseline footprint 1 May 2025 to 30 April 2026

Reporting Year: 1 May 2025 to 30 April 2026 (the latest completed reporting period)	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	0.000
Scope 2	0.297
Scope 3 (Included Sources*)	4.495
Total Emissions	4.792

*Scope 3 Emissions Breakdown – Baseline Year 2025–2026

Scope 3 Category	Description	Emissions (tCO ₂ e)
Category 4	Upstream Transportation and Distribution – inbound deliveries	0.011
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Total Scope 3 Emissions		4.495

EMISSIONS REDUCTION TARGETS

In order to continue our progress towards achieving Net Zero emissions by 2050, Cost Plan Consulting Limited is committed to implementing proportionate and achievable carbon reduction measures appropriate to the size and nature of our business.

Using our initial baseline reporting period of 1 May 2025 to 30 April 2026, we propose to work towards reducing our overall greenhouse gas emissions by 5% by April 2028 and 10% by April 2030, subject to annual review.

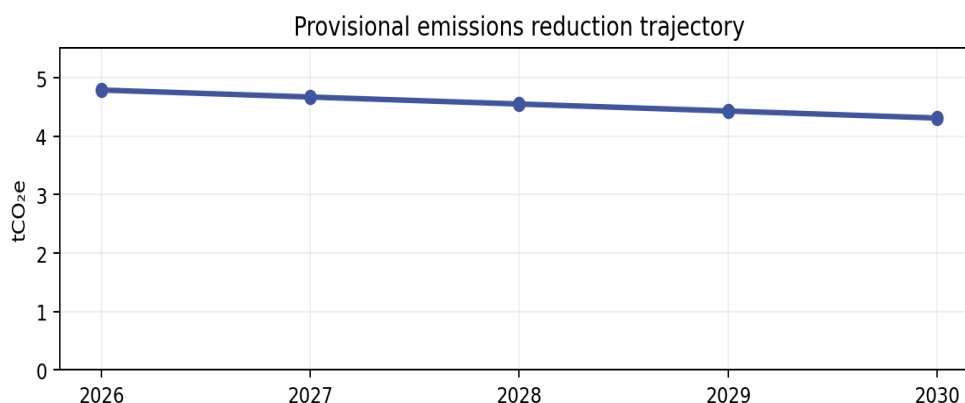
To support these objectives, CPC will:

- **Energy Efficiency:** Monitor electricity consumption and minimise unnecessary energy usage through responsible heating, lighting and office equipment management.
- **Business Travel:** Reduce unnecessary journeys by encouraging virtual meetings where practical and coordinating site visits to minimise travel distances.
- **Paper and Waste Reduction:** Continue to prioritise electronic documentation, digital reporting and responsible waste management, reducing printing and paper consumption wherever practicable.
- **Sustainable Procurement:** Where practical, consider the environmental credentials of suppliers and prioritise energy-efficient equipment and sustainable office products.
- **Monitoring and Review:** Maintain an annual emissions inventory, reviewing performance against our baseline and identifying further opportunities for improvement.

CPC recognises that, as a small consultancy in a serviced office with electricity being allocated on square area alone, opportunities for significant emissions reductions may be limited. Nevertheless, we remain committed to continuous improvement, reviewing our environmental performance annually and taking practical steps towards achieving Net Zero emissions by 2050.

On the basis of the baseline emissions estimate of **4.792 tCO₂e**, CPC aims to reduce emissions by **5% by April 2028** and **10% by April 2030**. The projected April 2030 figure is **4.313 tCO₂e**. The baseline includes estimated emissions for Category 4 (Upstream Transportation and Distribution) and Category 5 (Waste Generated in Operations), calculated using documented assumptions where actual supplier data was unavailable. These estimates will be reviewed and refined as more accurate information becomes available.

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



EXISTING AND IMPLEMENTED CARBON REDUCTION INITIATIVES

Cost Plan Consulting Limited has implemented and continues to maintain a number of environmental management measures appropriate to the size and nature of its operations, supporting its commitment to achieving Net Zero emissions by 2050.

These include:

- **Waste Management and Recycling:** Utilisation of the building's established recycling facilities to encourage responsible waste disposal and minimise general waste.
- **Paper Reuse:** Reuse of single-sided printed paper for internal notepads and working documents, reducing the need for new paper supplies.
- **Digital Documentation:** Preparation and distribution of reports, cost plans and other documentation electronically in PDF format, reducing reliance on printed materials.
- **Virtual Meetings:** Use of online meetings wherever practical, reducing unnecessary business travel and associated vehicle emissions.
- **Carbon Emissions Monitoring:** Introduction of a formal carbon tracking system to record, monitor and assess the company's greenhouse gas emissions and identify opportunities for future reductions.

These environmental management measures are established practices within CPC and continue to support the company's commitment to reducing its carbon footprint. As this is CPC's first formal emissions inventory, quantified reductions attributable to individual initiatives have not yet been established. These measures will continue to be applied, where relevant, when performing the contract, with future emissions performance assessed against the 2025–2026 baseline.

FUTURE CARBON REDUCTION INITIATIVES

Cost Plan Consulting Limited is committed to identifying and implementing further practical measures to reduce its environmental impact and support its objective of achieving Net Zero emissions by 2050.

Planned initiatives include:

- **Employee Commuting:** Encourage consideration of lower-emission vehicles when existing vehicles are replaced, recognising that private vehicle use remains necessary for our operations.
- **Energy Efficiency:** Review office electricity consumption annually and identify opportunities to reduce energy usage, particularly in relation to heating and electrical equipment.
- **Sustainable Procurement:** Give consideration to energy efficiency, durability and environmental impact when replacing IT equipment and purchasing office supplies.
- **Paper Consumption:** Monitor annual paper purchases and identify opportunities to further reduce printing and increase the use of electronic documentation.
- **Business Travel:** Continue to review business travel requirements, combining site visits where practical and prioritising virtual meetings where appropriate.
- **Carbon Monitoring:** Review recorded emissions annually against the 2025–2026 baseline to assess progress, identify trends and establish further achievable reduction measures.

These initiatives will be reviewed annually to ensure they remain proportionate to CPC's operations and contribute towards its long-term Net Zero commitment.

DECLARATION AND SIGN OFF

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

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 Supplier:



Sean Emmett
Managing Director

29th October 2026