

Carbon Reduction Plan

Supplier name: Cpl Resources Ltd.

Publication date: 10/10/2025

Commitment to achieving Net Zero

The Cpl Group, including all entities, is committed to achieving Net Zero emissions by **2045**.

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: January - December 2024	
Additional Details relating to the Baseline Emissions calculations.	
We have recently updated our Baseline year to 2024 due to a number of acquisitions in the business.	
Baseline year emissions:	
Scope 1	122.75 tCO₂e Scope 1: (0.7% of total emissions) come from stationary combustion (natural gas) and mobile combustion (diesel, petrol).
Scope 2	Location Rate - 146.68 tCO₂e Market Rate – 124.66 tCO₂e Scope 2 emissions (0.8%) are measured using two approaches:

	Location-based, which reflects the carbon intensity of the national grid. The location-based approach is used in the chart. Market-based, which considers the carbon intensity of your electricity providers.																
Scope 3 (Included Sources)	18,159.97 tCO₂e Scope 3 emissions account for ~98.5% of the company's total emissions, with the largest contributor being Category 1 Purchased Goods & Services, representing 63.2% of Scope 3 emissions in 2024. <table> <tr> <td>1. Purchased Goods & Services</td><td>11,482.80</td></tr> <tr> <td>2. Capital Goods</td><td>4,168.36</td></tr> <tr> <td>3. Other Fuel & Energy Related Activities</td><td>77.41</td></tr> <tr> <td>4. Upstream Transportation & Distribution</td><td>13.26</td></tr> <tr> <td>5. Waste</td><td>2.86</td></tr> <tr> <td>6. Cpl Business Travel</td><td>413.12</td></tr> <tr> <td>6. Client Business Travel</td><td>1,350.96</td></tr> <tr> <td>7. Employee Commuting</td><td>651.19</td></tr> </table>	1. Purchased Goods & Services	11,482.80	2. Capital Goods	4,168.36	3. Other Fuel & Energy Related Activities	77.41	4. Upstream Transportation & Distribution	13.26	5. Waste	2.86	6. Cpl Business Travel	413.12	6. Client Business Travel	1,350.96	7. Employee Commuting	651.19
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Total Emissions	18,429.4 tCO₂e																

Current Emissions Reporting

Reporting Year: January - December 2024	
Scope 1	122.75 tCO₂e Scope 1: (0.7% of total emissions) come from stationary combustion (natural gas) and mobile combustion (diesel, petrol). Increase is due to change in boundary.

Scope 2	Location Rate - 146.68 tCO₂e Market Rate – 124.66 tCO₂e Scope 2 emissions (0.8%) are measured using two approaches: Location-based, which reflects the carbon intensity of the national grid. The location-based approach is used in the chart. Market-based, which considers the carbon intensity of your electricity providers.																
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Emissions reduction targets

Our 2024 Emissions have not been published as of yet, however you can see previous emissions information in our [Sustainability Strategy and Report](#).

We have committed to achieving total Net Zero emissions (including scope 3) by 2045, 5 years ahead of the 2050 deadline called for in the Paris Agreement (Paris Agreement to the United Nations Framework Convention on Climate Change). As of May 2025 Cpl is committed to setting both Near Term and Net Zero Targets through SBTi.



Future Commitments

To reach our target to be Net Zero by 2045 we have committed to the following development plan:

Extend and conduct a full scope 3 screening and extend scope 1, 2 & 3 footprint to all 13 Cpl countries by 2024.

- By extending our scope 1 & 2 data capture to all 13 countries by 2023,*
- (*This target has been pushed back by 1 year to 2024 - in 2023 we extended our footprint to reach 10 of our 13 countries, an increase of 4 additional countries from 2022.)
- Conducting a scope 3 analysis to determine which of the 15 categories are relevant by 2023
- Conducting full scope 3 assessment across all Cpl countries by 2024.

Reduce electricity use within buildings by 40% by 2035 from 2019 baseline by switching to 100% renewable electricity (where possible) across all operations by 2025.

Through measuring electricity used within buildings in kWh and percentage of renewable electricity used in buildings, percentage of LED Lighting across all operations, and percentage of Lighting sensors across all operations.

Introduce a transition plan into our strategy that aligns to a 1.5°C world using climate-related scenario analysis through a Task Force on Climate-related Financial Disclosures (TCFD) commitment by 2023.*

*We are working with external consultant on this target and hope to have an update later in 2024.

Measure and reduce our water usage across our offices by 2026 through the development of a water reduction programme.

We are committed to developing a water reduction programme across all Cpl offices.

Implement a Business Travel Policy.

We commit to implementing a business travel policy by Q1 2023 that will align with our business expansion plans (Completed in Q3 2023).

Reduce carbon emissions by 50% from 2019 baseline by 2028 and to Net Zero from our own operations by 2035 (scope 1 & 2).

We will achieve this by measuring our Total Scope 1 emissions from company facilities and vehicles and Scope 2 emissions generated from purchased energy (e.g., electricity, cooling, and heating).

Reduce Waste to landfill by 50% by 2025.

Through increased recycling facilities and waste management training.

Measure and reduce our e-waste generation.

We are committed to reducing our e-waste impact by refurbishing and donating where possible.

Replace 100% fleet with hybrid/ electric vehicles by 2025.*

As our vehicles retire, we commit to replacing them with hybrid or electric options.

*Our eightbit experts (formerly neusta) acquisition from 2023 means that the neusta fleet will be fully transitioned by 2027 allowing for contract expires.

Engage with our property owners to discuss the impact of biodiversity by 2023 and encouraging them to utilise any suitable green areas for conservation by 2026.

We have begun engaging with our property owners on this topic.

Maintain progress against EcoVadis and CDP*

We will continue to achieve better scores in both EcoVadis and CDP through continuous improvement and corrective action.

*Original target has been amended due to change in EcoVadis medal system. Target initially read "Achieve a gold medal in the Ecovadis sustainability rating by 2025."



Carbon Reduction Projects

Please see our [Sustainability Strategy and Report](#) to further details on our Carbon Reduction Projects.

Declaration and Sign Off

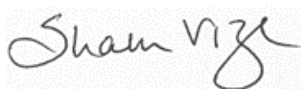
This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

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) Standard³.

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:



Sharon Vize
Chief People Officer and Executive Sustainability Sponsor

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Date: 10/10/2025

¹<https://ghgprotocol.org/corporate-standard>

²<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

³<https://ghgprotocol.org/standards/scope-3-standard>