

Carbon Reduction Plan

Supplier name: Cpl Resources Ltd.

Publication date: 10/10/2026

Organisational and Reporting Boundary

Greenhouse gas emissions are measured, reported and independently verified at Cpl Resources Ltd. (Group) level, covering the activities of the Cpl Group. The reporting boundary includes all wholly owned subsidiaries and trading entities operating under the financial and operational control of Cpl Resources Ltd.

Emissions data is collected, consolidated and managed centrally, and therefore separate verified greenhouse gas inventories are not currently maintained for individual subsidiaries. Accordingly, the emissions data presented within this Carbon Reduction Plan represents the verified emissions footprint of Cpl Resources Ltd. and its consolidated Group operations and is used as the basis for monitoring progress towards the Group's Net Zero commitment.

Commitment to achieving Net Zero

Cpl Resources Ltd, including all subsidiaries and trading entities within the reporting boundary, is committed to achieving Net Zero greenhouse gas 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.
Cpl rebased its greenhouse gas emissions inventory from 2019 to 2024 due to significant acquisitions and expansion since 2019, making the original baseline no longer representative of current operations. In addition, 2024 was the first year in which Cpl achieved a complete, high-quality Scope 1, 2 and material Scope 3 emissions dataset across its full operational footprint. Adopting 2024 as the baseline provides a more accurate and CSRD-aligned foundation for measuring progress against future decarbonisation targets.

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 The above emissions have been independently verified by Goodbody Clearstream in accordance with ISO 14064-3:2019 for the period 1 January 2024 to 31 December 2024.																

Current Emissions Reporting

Reporting Year: January - December 2025											
Scope 1	101.18 tCO₂e Scope 1 emissions account for approximately 0.5% of total emissions and arise from stationary combustion (natural gas) and mobile combustion sources (diesel and petrol consumption). Scope 1 emissions decreased by approximately 18% compared with 2024, primarily due to reduced natural gas consumption, shared occupancy at Haddington Road HQ and site closures across the business.										
Scope 2	Location-based: 94.92 tCO₂e Market-based: 90.29 tCO₂e Scope 2 emissions account for approximately 0.5% of total emissions and are reported using two recognised methodologies: • Location-based: reflects the carbon intensity of the national electricity grids from which energy is consumed. • Market-based: reflects emissions associated with electricity suppliers and contractual purchasing arrangements. Scope 2 emissions decreased by approximately 35% year-on-year, driven primarily by lower electricity consumption, shared building occupancy and ongoing site rationalisation.										
Scope 3 (Included Sources)	19,734.84 tCO₂e Scope 3 emissions account for approximately 99% of Cpl's total greenhouse gas emissions, highlighting the significant contribution of value chain activities to the Group's carbon footprint. The largest contributor remains Category 1: Purchased Goods & Services, accounting for 68.6% of Scope 3 emissions. <table border="1"> <thead> <tr> <th>Scope 3 Category</th><th>tCO₂e</th></tr> </thead> <tbody> <tr> <td>1. Purchased Goods & Services</td><td>13,545.61</td></tr> <tr> <td>2. Capital Goods</td><td>4,349.50</td></tr> <tr> <td>3. Fuel & Energy Related Activities</td><td>71.84</td></tr> <tr> <td>4. Upstream Transportation & Distribution</td><td>10.77</td></tr> </tbody> </table>	Scope 3 Category	tCO ₂ e	1. Purchased Goods & Services	13,545.61	2. Capital Goods	4,349.50	3. Fuel & Energy Related Activities	71.84	4. Upstream Transportation & Distribution	10.77
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Total Emissions	19,930.94 tCO₂e Total emissions increased by approximately 7-8% compared with 2024, largely driven by increased business activity, higher procurement spend and more comprehensive data collection across the organisation. Despite this increase in absolute emissions, revenue grew by approximately 15%, resulting in a 6% improvement in emissions intensity per € million revenue, demonstrating improved carbon efficiency. The above emissions have been independently verified by Goodbody Clearstream in accordance with ISO 14064-3:2019 for the period 1 January 2025 to 31 December 2025.						

Emissions reduction targets

Cpl remains committed to achieving Net Zero greenhouse gas emissions across its value chain by 2045, five years ahead of the 2050 ambition set out in the Paris Agreement. During 2025, Cpl continued to strengthen its climate management approach through enhanced emissions data collection, expanded Scope 3 reporting, and the development of a decarbonisation roadmap focused on the most material sources of emissions.

Cpl is progressing the development of science-based emissions reduction targets and intends to align its decarbonisation programme with recognised best practice, supporting long-term reductions across Scope 1, Scope 2 and Scope 3 emissions. The Group's climate strategy focuses on improving operational efficiency, reducing energy consumption, engaging suppliers, and addressing emissions across its value chain to support delivery of its Net Zero commitment.

We are currently developing a detailed decarbonisation roadmap and science-based reduction pathway. Reduction targets will be reviewed and updated periodically as data quality and reporting maturity continue to improve.

Carbon Reduction Projects

For further information, please refer to Cpl's published Sustainability Report, available at [Cpl Sustainability](#) for further details on our Carbon Reduction Projects including:

- Site consolidation and office rationalisation
- Increased renewable electricity procurement
- Fleet transition programme
- Improved reporting of refrigerants and energy consumption

Future planned carbon reduction initiatives include:

- Supplier engagement programme
- Fleet electrification
- Energy efficiency upgrades
- Renewable electricity procurement
- Decarbonisation roadmap implementation

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

*These targets form part of our legacy decarbonisation plan which was created prior to re-baselining in 2024. The decarbonisation plan will be updated according to our current decarbonisation pathways project and once we set our SBTi's in the coming 12 months.

Reduce electricity use within buildings by 40% by 2035 from 2019:

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.

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. In 2025 we improved our visibility of water usage across our office, this has resulted in an increase to our emissions.

Reduce carbon emissions by 50% from 2019 baseline by 2028 and to Net Zero from our own operations by 2035 (Scope 1 and 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. We have achieved a 85% reduction in waste to landfill since we began reporting in 2019.

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 2027:

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

Maintain progress against EcoVadis and CDP:

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



Declaration and Sign Off

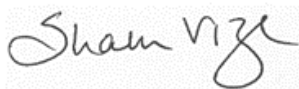
This Carbon Reduction Plan has been completed in accordance with PPN 06 and associated guidance and reporting standard for Carbon Reduction Plans.

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: 10/10/2026

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>