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Carbon Reduction Plan – Update FY 2025

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20/03/2026

Contents

Status	Name	Date
Initial Draft	Darren Fyles	23/03/2026
Technical Review	Laura Fyles	23/03/2026

Carbon Reduction Plan

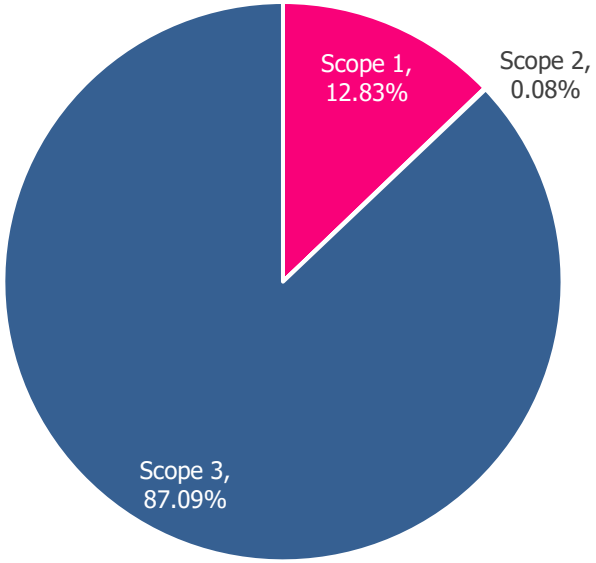
CPC Civils Ltd are committed to continually reducing the carbon emissions associated with the company's working environment and business practices.

This Carbon Reduction Plan (CRP) details the company's current carbon footprint and outlines plans to help limit global warming to 1.5°C above pre-industrial levels.

Baseline Emissions

CPC Civils Limited's GHG emissions for 2022 are given in the adjacent graph.

As can be noted, the majority of CPC Civils Ltd's emissions are through Scope 3 sources (accounting for 87.09%) with Scope 1 sources accounting for 12.83%, and minimal Scope 2 emissions, accounting for 0.08% of the company's total emissions.



Carbon Reduction Target

CPC Civils Limited's target is to reduce their Scope 1 and 2 emissions by 42% by 2030.

The company will continue to review their business practices with the aim of reducing greenhouse gas emissions wherever possible. The work that the company has done to date, as well as the recommendations within the action plan, will allow the company to achieve this target.

Introduction

Established in 1985, CPC Civils Limited is a UK-based civil engineering contractor, working across waterways, district heating and heavy civil engineering schemes.

CPC Civils Limited understands that climate change is one of the greatest threats facing the planet today. Reducing carbon emissions plays a vital role in limiting the impact of climate change. This Carbon Reduction Plan (CRP) has been written in response to this.

CPC Civils Limited are working to reduce the impact of climate change by continually reducing the carbon emissions associated with their business practices. This commitment goes beyond the legal requirements placed upon them.

This CRP details the work done to date to reduce the company's GHG emissions. This report also documents the scope of emissions covered by the plan and details the baseline GHG emissions for the base year of 2022. This plan sets targets for future carbon emissions reductions. The plan also discusses the potential technical and behavioural solutions needed to achieve the company's carbon reduction targets.

This CRP and any related documents will be reviewed annually and updated accordingly. CPC Civils Limited will calculate their carbon footprint year on year and compare progress against the baseline year, to make sure they stay on track to reduce emissions in line with the Paris Agreement of limiting global warming to 1.5°C above pre-industrial levels.

CRP scope and boundary

In keeping with The Greenhouse Gas (GHG) Protocol, this CRP will cover all those emissions over which CPC Civils has financial control.

This includes all direct (Scope 1) and indirect (Scope 2 and 3) emissions associated with the Head Office building and project locations.

Emissions are broken down into three categories by the GHG Protocol:

- Scope 1 – Emissions from activities owned or controlled by the organisation, such as via buildings or assets as well as company-controlled transport activities.
- Scope 2 – Emissions associated with the consumption of purchased electricity, heat, steam, and cooling. These are direct emissions that are a consequence of the organisation's activities, but which occur at sources not owned by the organisation.
- Scope 3 – Emissions that are not the result of activities or assets owned by the company. The company itself does not produce these emissions but is indirectly responsible for them throughout its value chain. Examples of scope 3 emissions are third party business travel, waste disposal, or purchased materials/goods.

The emissions sources that have been included within this CRP are:

Scope	Source	Data Unit
Scope 1	Natural gas consumption	kWh
	Company-owned business travel – diesel consumption	Litres
	'Grey fleet' travel fuel consumption	Miles
	Plant/machinery diesel consumption	Litres
	Kerosene consumption	Litres
Scope 2	Electricity consumption	kWh
Scope 3	Supply chain spend emissions	GBP (£)
	Electricity – well-to-tank and transmission and distribution emissions	kWh
	Fossil Fuels – well-to-tank emissions	kWh

	Transport fuel – well-to-tank emissions	kWh
	Home working	Hours
	Employee Commuting	Miles

Table 1 : **Emissions data sources**

Data and methodology

CPC Civils has categorised its GHG emissions as Scope 1, 2 or 3 as per the GHG Protocol (2015).

For Scope 1 and 2 emissions, primary data was collected from supply invoices. Secondary data was also collected from employee mileage expenses records.

Using the collated data, the conversion factors listed in the **2025 DEFRA** Greenhouse Gas Conversion Factors have been used to convert the emissions into carbon dioxide equivalent (CO_2e).

As CPC Civils gas and electricity supplies are based on a standard tariff, location-based emission factors have been used to reflect the average emissions intensity of grids on which energy consumption occurs. If CPC Civils chose to procure 'green energy', market-based emissions factors would then be used to reflect the emissions associated with the company's chosen supply.

This method is a well-established and accepted calculation method and provides confidence in the accuracy of the resulting carbon emissions.

For scope 3 emissions, supplier spend (given in GBP (£)) was provided and converted to CO_2e, using conversion factors for indirect emissions from the supply chain. Whilst these conversion factors were published in 2014, they are the most up-to-date conversion factors available for converting spend into CO_2e.

Electricity, gas, and transport data were also used to calculate the emissions associated with the extraction, processing, and transportation of these fuels.

Information relating to the number of staff working from home was provided and converted using **2025 DEFRA** Greenhouse Gas Conversion Factors.

Emissions Baseline

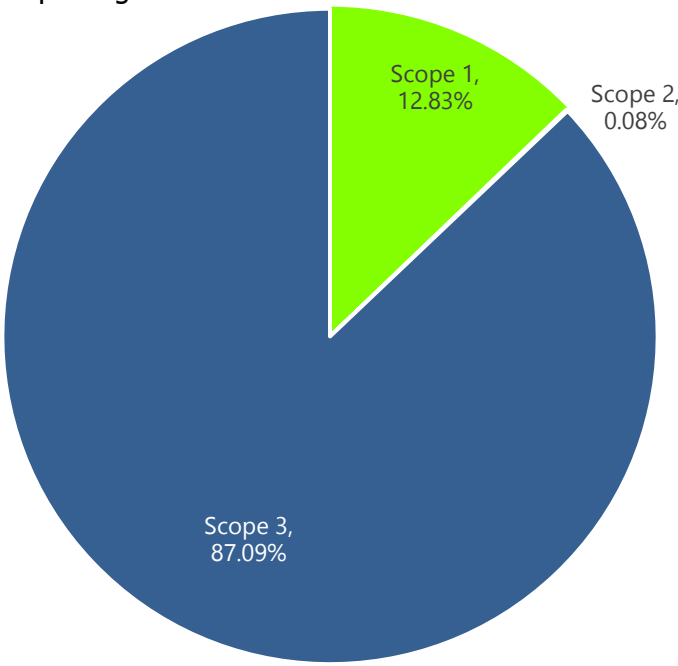
Measuring an emissions baseline or base year is the first step in achieving emissions reduction targets. Understanding where the organisation stands will help CPC Civils to set meaningful and realistic reduction targets. This baseline calculation will help to track progress over time and determine whether emission reduction targets are being met.

The baseline year is January – December 2022, in line with the company's financial year reporting.

The baseline emissions are as follows:

Scope	Total Emissions (tCO_2e)	% of Total
Scope 1	2,298.15	12.83%
Scope 2	14.96	0.08%
Scope 3	15,600.35[1]	87.09%
Total	**17,913.47**	**100.00%**

Table 2 : **Baseline emissions**



A baseline year is a crucial step toward setting targets for GHG emissions reductions. As outlined within the GHG protocol:

"For a target to be credible, it must be transparent how target emissions are defined in relation to past emissions. Two general approaches are available: a fixed target base year or a rolling target base year.

Using a fixed target base year: Most GHG targets are defined as a percentage reduction in emissions below a fixed target base year (e.g., reduce CO_2 emissions 25 percent below 1994 levels by 2010)". [2]

[1] This emissions figure represents 100% of Scope 3 emissions. The emissions figure reported in the Scope 3 inventory and Science Based Targets Initiative (SBTi) application represents ~95% of Scope 3 emissions, as specified by SBTi.

[2] GHG protocol

Net and Gross Emissions

CPC Civils Ltd do not currently procure green energy for their scope 1 & 2 emissions. Therefore, all emissions are based upon "location based" gross emissions conversions.

Where "market based" emissions apply to the scope 1 & 2 emissions of the company, these are stated as gross and net emissions, for clarity. This follows the methodology of the company's annual streamlined energy and carbon reporting (SECR) submission, within their financial statement submission.

Location Based Emissions (Gross Emissions)

Location based emissions are energy sources converted using the country (location) of origin's GHG emission factors. For the UK, this is typically via DEFRA conversion factors, for the respective data period. These are stated as "gross emissions" and as part of the SECR legislation, are the basis of the stated carbon reporting for the scheme.

Market Based Emissions (Net Emissions)

Market based emissions relate to any purchased energy source, which attracts a bespoke (which differs from the location-based emission) or zero emission return. Examples include procuring "green" electricity or gas contracts or purchasing pre-offset fuel such as LPG.

Scope 1 Emissions

Total Scope 1 emissions are detailed in Table 3 below.

Source	Total Emissions (tCO_2e)	
	2022 (Baseline)	2025
Natural Gas	8.32	6.70
Business Travel	567.22	109.25
Plant - Diesel	1,722.62	1,147.82
Other Fuels (Kerosene, Fuel Oil, Propane, Gas oil)	-	14.53
Total	**2,298.15**	**1,278.30**

Table 3 : **Scope 1 emissions totals**

The graph below shows emissions from monthly natural gas consumption for 2022 to 2025.

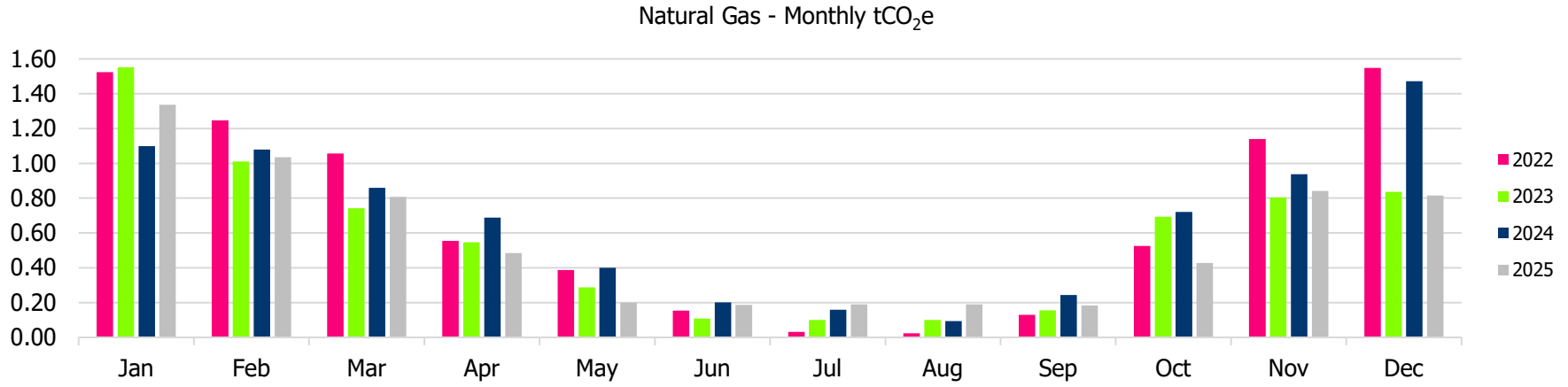


Figure 1 – Month by month natural gas emissions

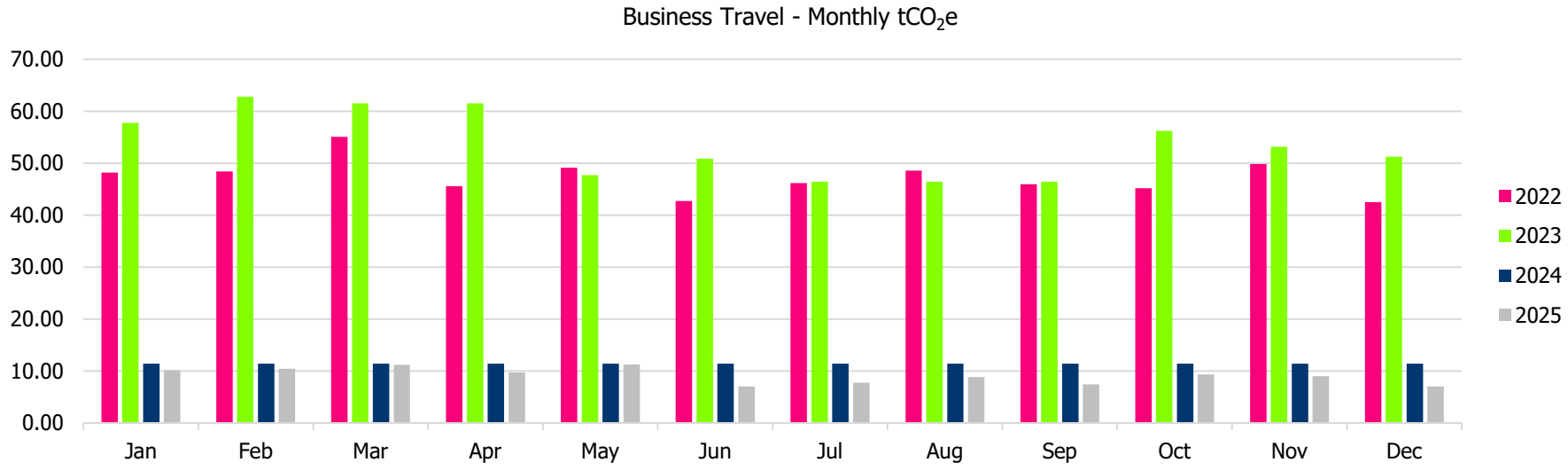


Figure 2 – Month by month scope 1 travel emissions

The graph below shows emissions from diesel used in plant and machinery per month for 2022 to 2025.

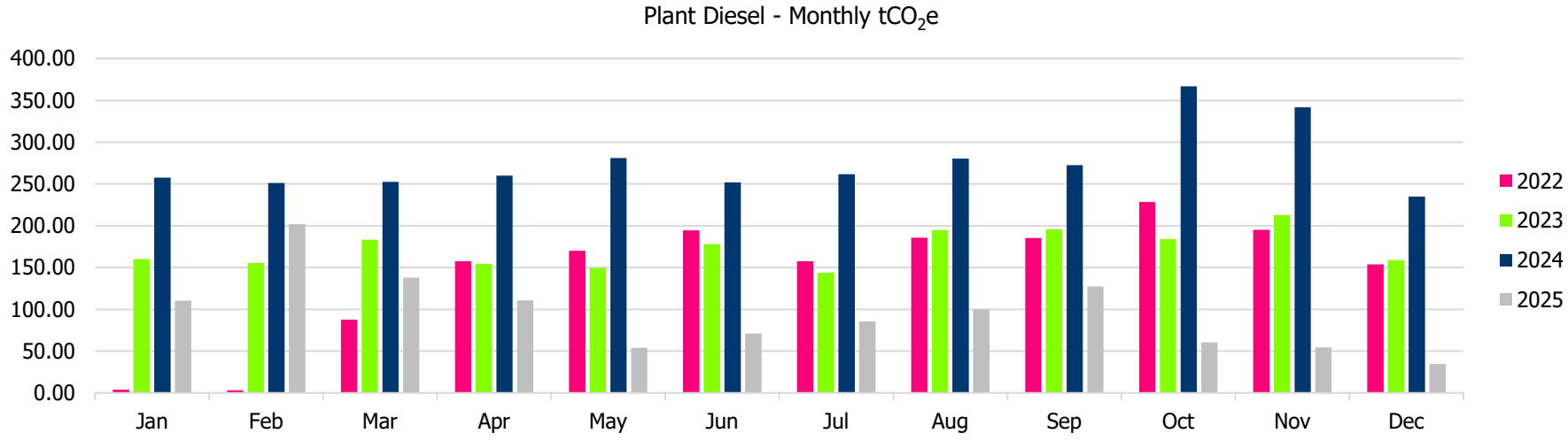


Figure 3 – Month by month diesel emissions

Scope 2 Emissions

Total Scope 2 emissions are detailed in Table 4 below.

Source	Total Emissions (tCO_2e)	
	2022 (Baseline)	2025
Electricity	14.96	5.42

Table 4 : **Scope 2 emissions totals**

The graph below shows emissions from location-based electricity consumption for 2022 to 2025.

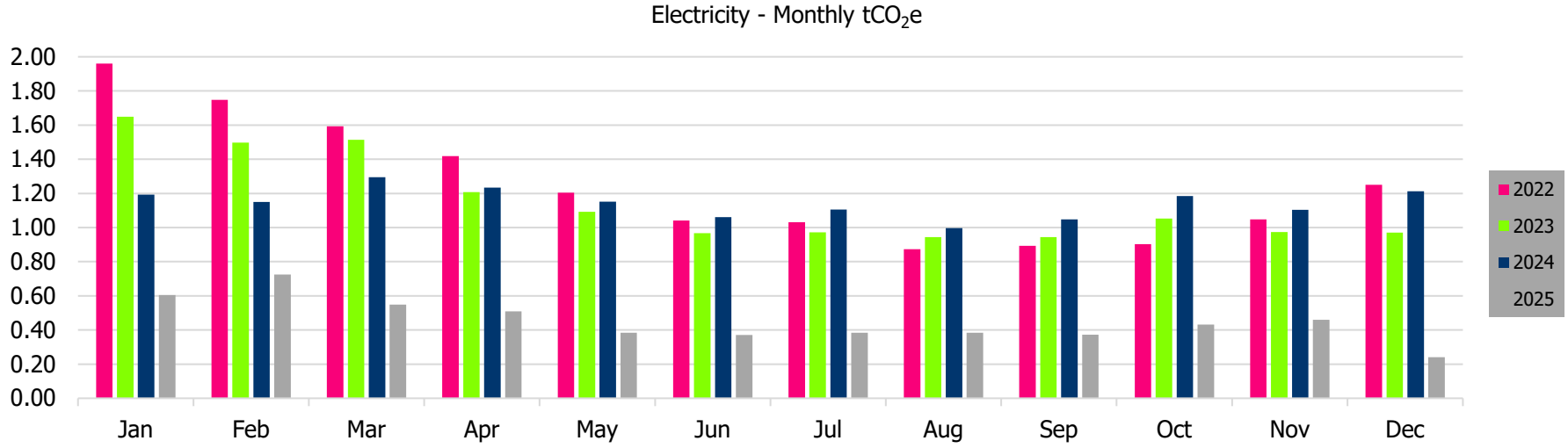


Figure 4 – Month by month electricity emissions

Scope 3 Emissions

CPC Civils are working on amending and improving their data collection processes so that Scope 3 emissions can be more accurately calculated going forward. This includes:

- Regularly collecting commuter mileage data
- Collecting mileage data for items such as train, airplane, and taxi journeys
- Collecting more information from waste contractors
- Asking suppliers for emission data relating to the products and services they provide.

Scope 3 emissions have been calculated in Table 4 below.

Source	Total Emissions (tCO_2e)	
	2022 (Baseline)	2025
Supply Chain Emissions	14,518.08	21,985.66
Diesel - Well-to-Tank	541.07	271.12
Employee Commuting	515.47	813.66
Home working	19.50	10.00**
Electricity and Gas - Well-to-Tank	3.58	0.00*
Other fuels – Well-to-tank	-	0.00*
Electricity - Transmission and Distribution	0.33	0.00*
Total	**15,600.35**	**23,080.44**

Table 5 : **Scope 3 emissions totals**

The Scope 3 emissions figure presented in Table 5 represents 100% of CPC Civils' Scope 3 emissions for the purposes of the Carbon Reduction Plan (CRP). The Scope 3 emissions reported for other purposes (including the Scope 3 inventory and Science Based Targets initiative (SBTi) application) represent approximately 95% of total Scope 3 emissions, in line with SBTi guidance, and are therefore lower due to the application of defined materiality thresholds.

* Scope 3 sources contributing less than 0.03% of total emissions have been excluded from the company's Scope 3 emissions inventory in line with the defined materiality threshold.

** Homeworking emissions have been included within the CRP but excluded from the Scope 3 emissions inventory due to their optional reporting status. As a result, the reported Scope 3 emissions inventory total for the current year is **23,070.44 tCO_2e.**

Emissions Reduction Targets

Science Based Targets Initiative (SBTi)

The SBTi uses the latest climate science to help companies set clearly defined emissions reduction targets. The aim of the initiative is to reduce emissions in line with the Paris Agreement of limiting global warming to 1.5° above pre-industrial levels.

As of 1st January 2023, CPC Civils Limited will register with the initiative and will set science-based emission reduction targets in accordance with the SBTi's target-setting criteria.

Scope 1 and 2 targets

Using the SBTi as the basis for target setting, CPC Civils aim to reduce their Scope 1 and 2 emissions by 42% by 2030. This is in line with what is needed to limit global warming to 1.5°C above pre-industrial levels.

Scope	Base Year Emissions	% Reduction	2030 Target Emissions
Scope 1	2,298.15	42%	1,332.93
Scope 2	14.96	42%	8.68
Scope 3	14,918.17[3]	42%	8,652.54

Table 6 : **SBTi emissions target 2030**

Scope 3 targets

Using the SBTi as the basis for target setting, CPC Civils aim to reduce their Scope 1 and 2 emissions by 42% by 2030. This is in line with what is needed to limit global warming to 1.5°C above pre-industrial levels.

[3] As per the requirements of SBTi, the Scope 3 target is based on 95% of scope 3 emissions to focus attention on the most material scope 3 emissions. As such, the Scope 3 figure in the above table is equal to approx. 95% of the Scope 3 emissions reported on page 11.

Plan to Achieve Targets

CPC Civils Limited are committed to continually integrating sustainability into their working environment and business practices. The CPC Civils management teams will ensure effective management of all environmental issues, encouraging staff and their supply chain to consider reducing their environmental impacts for products and services.

In setting this Carbon Reduction Plan, the company have:

- Realised and outlined the baseline GHG emissions, using the company's 2022 financial year.
- Been accepted by SBTi to have their Scope 1 and 2 reduction targets validated. These targets will help limit global warming to 1.5° above pre-industrial levels. The company will also improve their understanding of scope 3 emissions.
- Created an action plan to remove and reduce emissions and achieve targets. The progress of these actions will feed into the management team of the company and be outlined each year through SECR reporting.
- Began to monitor emissions reductions progress each year through annual SECR reporting. Scope 3 emissions will be monitored, and the inventory continuously improved upon. The company will collaborate with supply chains and procurement to align strategies with GHG reduction goals.

The graph below shows Scope 1, 2 and 3 targets and compares with actual emissions. This aligns with the recommended reductions as outlined within the SBTi initiative, which will be implemented by CPC Civils Ltd.

The company has experienced a significant increase in project delivery and overall turnover over the past two years. This has resulted in increased spend associated with project execution and, consequently, higher Scope 3 emissions, particularly during 2024.

However, in 2025, Scope 3 emissions have reduced by 10% year-on-year, indicating early progress in managing emissions despite continued elevated levels of business activity. The company continues to work towards rebalancing its emissions profile in line with its reduction targets, with a focus on aligning emissions performance with project delivery.

To support this, a carbon efficiency key performance indicator (KPI), measured as £ per kgCO_2e, has been introduced. This enables CPC Civils Ltd to assess emissions relative to business activity and provides a consistent basis for tracking performance as the organisation continues to grow. This approach ensures that emissions performance is assessed in the context of business growth, supporting more informed decision-making and targeted reduction strategies.

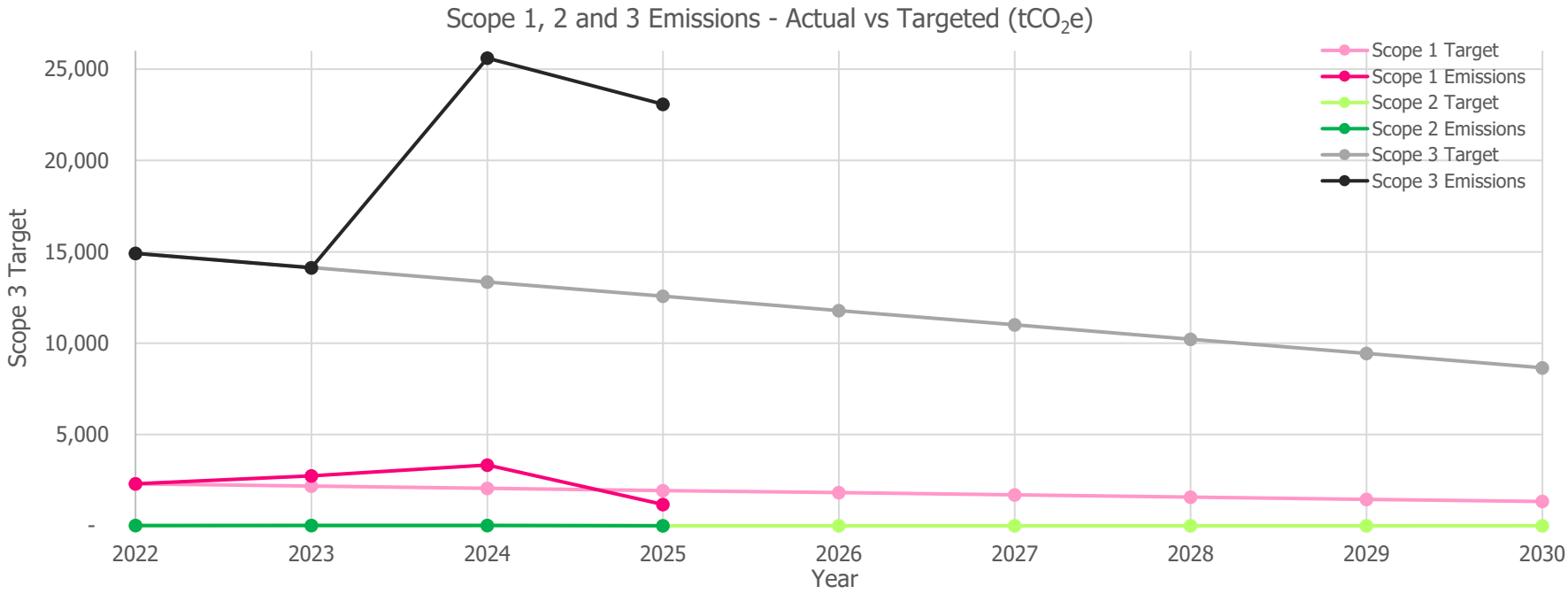
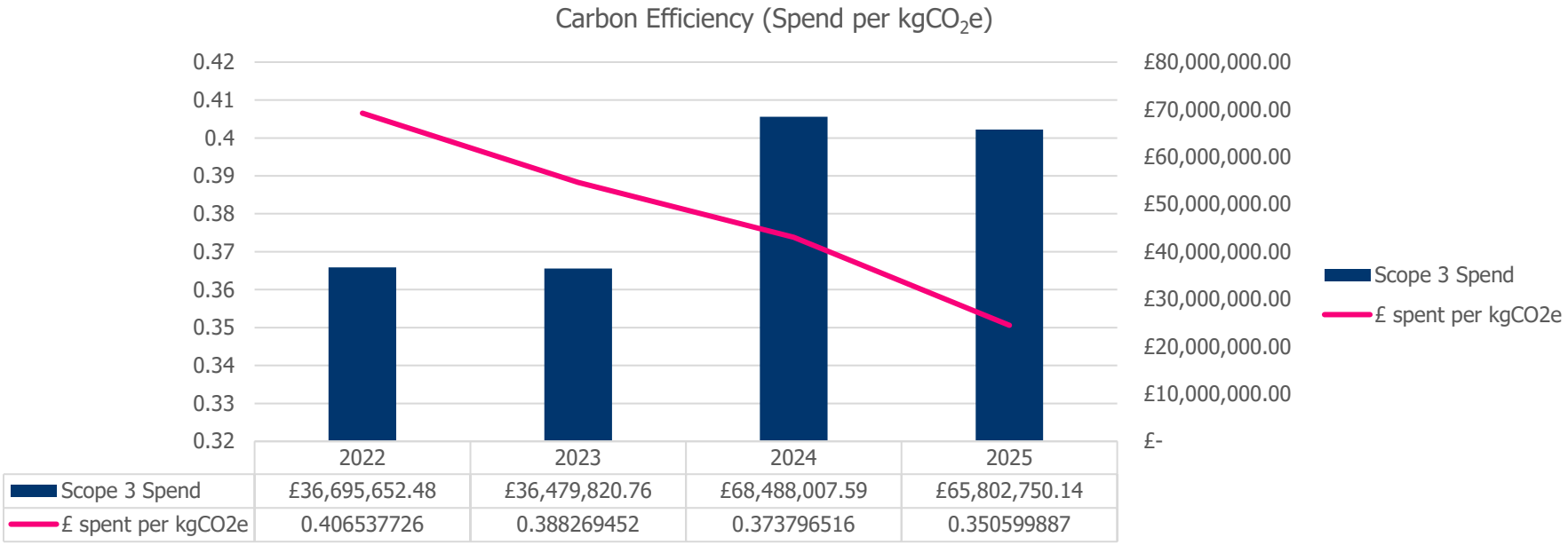


Figure 5 – CPC Civils SBTi target setting tool – Scope 1,2 & 3 emissions



	2022	2023	2024	2025
Scope 3 Spend	£36,695,652.48	£36,479,820.76	£68,488,007.59	£65,802,750.14
£ spent per kgCO2e	0.406537726	0.388269452	0.373796516	0.350599887

Figure 6 – KPI – Carbon Efficiency per £

Although company spend has increased significantly since the baseline period, carbon efficiency (measured as £ per $kgCO_2e$) has decreased year on year, indicating that emissions have grown at a marginally faster rate than expenditure. This is likely driven by the nature and carbon intensity of projects undertaken during the reporting period.

However, this metric provides a valuable baseline for future tracking of carbon efficiency as the business continues to grow.

Activities completed to date

CPC Civils have introduced the initiatives below to help reduce GHG emissions:

- Modernised and upgraded the ventilation systems at the Headquarters Building.
- Introduced solar powered CCTV on sites.
- Introduced hybrid or fully electric vehicles to around 50% of staff.
- Introduced Hybrid welfare units on all sites.
- Upgraded plant to include hybrid technology.
- Continuing to source greener materials through their supply chain.
- Working towards achieving PAS2080 verification.

Streamlined Energy and Carbon Reporting (SECR)

SECR requires all large businesses to include an energy and carbon footprint within the Director's Report, as part of an organisation's annual filing obligations. CPC Civils are required to compare year on year GHG emissions and set targets to improve energy efficiency.

This reporting will serve as a reflection point each year and will help the company understand where we are on the journey to reduce GHG emissions and achieve the targets that have been set.

Science Based Targets Initiative

The Science Based Targets initiative (SBTi) is a global body enabling companies and financial institutions to set ambitious emissions reductions targets in line with the latest climate science. It is focused on accelerating corporate climate action in line with halving global emissions before 2030 and achieving net-zero emissions before 2050.

The initiative is a collaboration between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF) and one of the We Mean Business Coalition commitments. The SBTi defines and promotes best practice in science-based target (SBT) setting, offers resources and guidance to reduce barriers to adoption, and independently assesses and approves organizations targets.

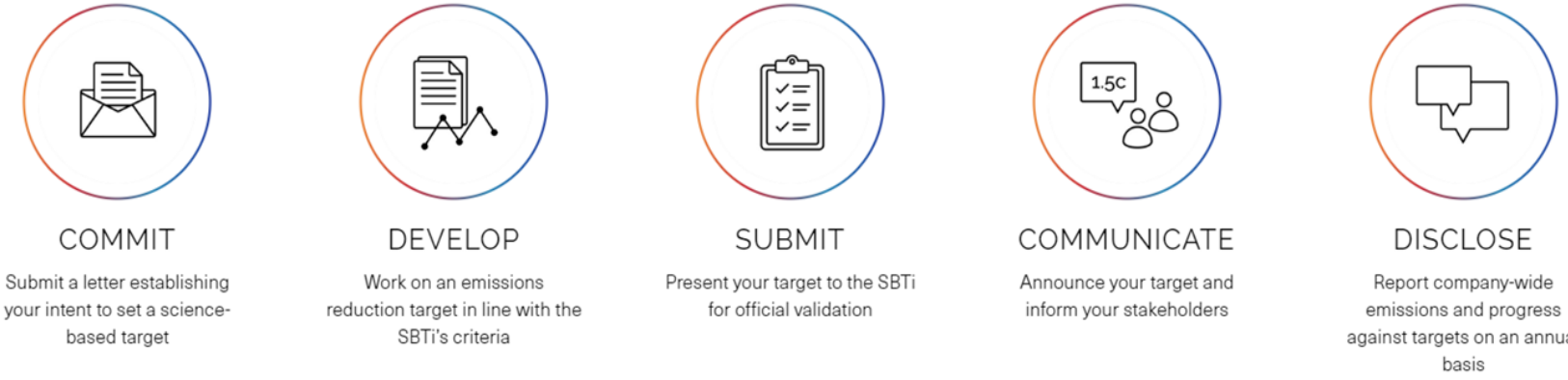
What is a science-based target?

Greenhouse gas (GHG) emissions reduction targets are considered "science-based" if they are in line with what the latest climate science says is necessary to meet the goals of the Paris Agreement - to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C.

The Paris Agreement in 2015 saw nearly 200 of the world's governments commit to prevent dangerous climate change by limiting global warming to 1.5°C. This signalled an acceleration in the transition to a net-zero economy. Many companies are already demonstrating they have the skills, expertise, and ingenuity to make this a reality, but need ambitious emissions reduction targets that ensure the action they take is transformational and aligned with current climate science.

The SBTi enables companies to demonstrate leadership on climate action by publicly committing to science based GHG reduction targets. An increasing number of companies joining the initiative will create a critical mass that will drive SBT setting throughout the private sector. The overall aim of the initiative is for SBT setting to become standard business practice and for corporations to play a major role in ensuring global warming is kept to a 1.5°C increase. [4]

Steps to commit to SBTi



CPC Civils have been approved by SBTi for target validation. This is the first step to having formal reduction targets for all three emissions scopes in place. In line with CPC Civils Limited's SBTi commitment, we will achieve a 42% reduction in Scope 1, 2 and 3 GHG emissions by 2030 (see Table 6).

[4] www.sciencebasedtargets.org

Plan to Achieve Targets

The graph below illustrates that, following a significant increase in emissions relative to the 2022 baseline, primarily driven by higher levels of project delivery and associated spend in 2024 and 2025, a business-as-usual trajectory would result in a continued rise in emissions of approximately 5% year-on-year without the implementation of targeted reduction measures.

To achieve the ambitious reduction targets, the company will continuously review this initial action plan, updating and refining it as new recommendations and technologies become available.

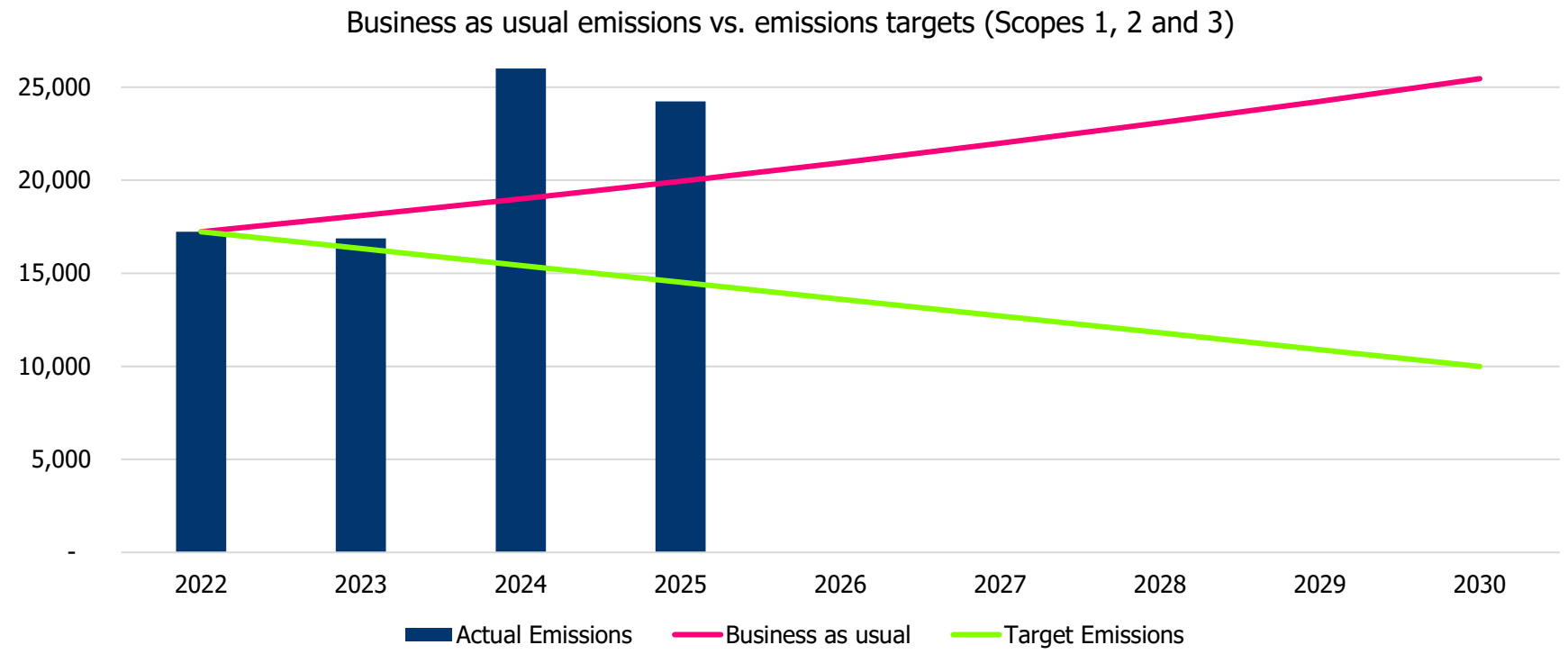


Figure 7 – CPC Civils – Scope 1, 2 and 3 emissions forecast

In the future therefore, CPC Civils will work to implement the following measures:

- Move gas and electricity supplies to 'green' tariffs.
- Investigate alternative fuels for company owned vehicles.
- Improve the Scope 3 emissions source inventory.

Emissions reductions resulting from the above actions are shown in the table below.

Action	Emissions source	2022 tCO_2e	Resulting tCO_2e	Timeline
Move to green electricity tariff	Scope 2	14.96	-	Short - medium term
Move to green gas tariff	Scope 1	8.32	-	Short - medium term
Investigate alternative fuels for company vehicles	Scope 1	2,289.83	1,831.87	Ongoing
Improve the scope 3 emissions source inventory	Scope 3	15,600.35	14,040.32	Ongoing
Total	**-**	**17,913.46**	**15,872.18**	**-**

Table 7: **GHG reduction action plan**

The above action plan outlines an initial 21% reduction in Scope 1 & 2 emissions for the company, with an 11% overall reduction outlined when considering all emissions sources. The reductions outlined assume a conservative 20% reduction in direct transport emissions. Focus on this emissions source will be required to increase the reductions to 42% of the baseline year. This will align with the company's SBTi pledge of a 42% reduction in scope 1, 2 and 3 emissions by 2030. This will require a ~6% year on year reduction, as outlined in Figure 7 above.

‘Green’ Gas and Electricity Tariffs

Scope 1 natural gas and Scope 2 electricity could be reduced to 0 tCO_2e by procuring ‘green’ tariffs when next renewing the company’s energy contracts.

With regard to gas, this involves procuring biogas either from animal or plant waste. Through the process of anaerobic digestion, biomethane is created which is then fed into the gas grid. For Scope 2 electricity, this involves procuring energy generated via solar PV farms, wind turbines and hydroelectric generation.

These supplies are then backed by a Renewable Energy Guarantees of Origin (REGOs) certificate, showing that the supply attracts 0 tCO_2e. Most utility suppliers offer green contracts, with Ecotricity leading the way: https://www.ecotricity.co.uk/our-green-energy/green-gas and https://www.ecotricity.co.uk/our-green-energy/green-electricity

Alternative fuels for company vehicles

Scope 1 transport and the on-site plant could be replaced with electric alternatives (where this is suitable).

However, to achieve the GHG emissions reductions targets, it may be more feasible to consider alternative fuels.

For the company vehicle fleet, this would involve the replacement of diesel with fuels such as biodiesel or compressed natural gas (CNG). Due to the size and nature of the fleet and civils equipment, this would require a full feasibility study to be done to establish the viability of the project.

The availability of CNG stations would need to be considered, as would the ease of replacing vehicles which use alternative fuels. Further information regarding these alternative fuels can be found below:

CNG: https://afdc.energy.gov/vehicles/how-do-natural-gas-cars-work

Further to the above, it is envisaged that the carbon factors used to convert kWh of electricity and gas into tCO_2e will reduce year on year, due to improvements in grid efficiencies (such as the increase of renewable energy into the electricity generation mix, and biogas sources for natural gas). This will naturally reduce the emissions associated with the consumption of electricity and gas.