

Carbon Reduction Plan

Supplier name: CBES Ltd Publication date: 01/09/25

Commitment to achieving Net Zero

CBES Ltd in tandem with our parent company, City Facilities Management Holdings (UK and Europe) Ltd (CFMH) is committed to achieving Net Zero emissions by 2040 or earlier.

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.

Additional Details relating to the Baseline Emissions calculations.

CBES Ltd established our initial baseline measurement for 2019 with the support of independent specialist consultants. This baseline measurement incorporated 100% of scope 1 and scope 2 emissions including a subset of scope 3 categories. We have since completed workstreams with independent support that calculated and analysed our full scope 3 emissions and re-stated our 2019 baseline to cover our entire emission profile.

Baseline year emissions:

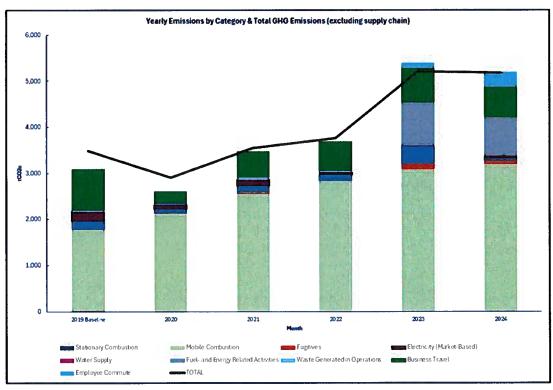
Baseline Year: 2019

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TOTAL (tCO ₂ e)	
2,345	
213	
31,954	
34,512	
	213 31,954

Current Emissions Reporting

Reporting Year: 2024		
EMISSIONS	TOTAL (tCO ₂ e)	
Scope 1	3,281	
Scope 2	56	
Scope 3	41,235	
(included Sources)		
Total Emissions	44,572	
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Emissions reduction targets

CBES remains committed to achieving Net Zero emissions by 2040 and both our Near-Term and Net Zero committed targets were formally approved by the Science Based Targets initiative in 2024 via our parent company CFMH.

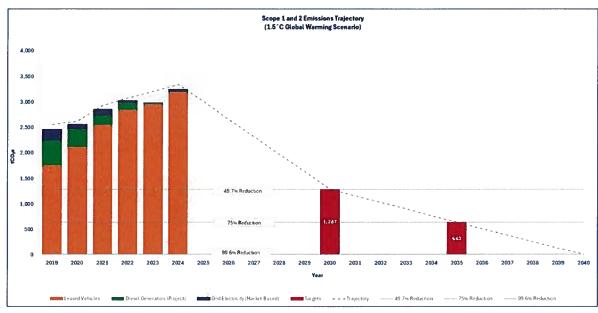
We will seek to reduce our total carbon emissions in line with the Science Based Targets initiative (SBTi) and maintain our commitments as 'Pledger' to the Carbon Reduction Code, recognising the majority of cuts need to be made by 2030. Therefore, we project that carbon emissions will decrease over the next 5 years in line with government vehicle mandates, decarbonisation of the grid and adoption of future innovation.

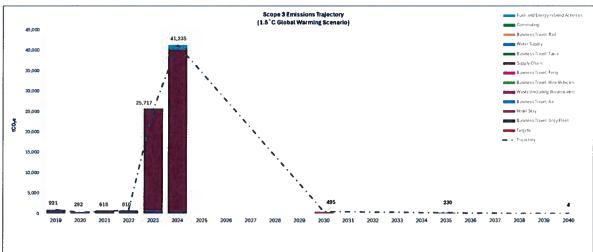
Further maturity in our supply chain data collection is currently impactful on our reporting, therefore in future years we intend to implement a hybrid method for accounting supply chain carbon rather solely on spend method, currently representing 88% of our total emissions. We project that our scope 1 & 2 emissions will decrease to 1,287 tCO2e a 61% reduction against 2024. YoY (2023 v 2024) carbon intensity has reduced by 5% (excluding supply chain emissions).

We will further review whether we reset our baseline emissions data, however our overall targets for Net Zero will not change.



Overall projected reduction target, by year, demonstrated in the graphs below:







Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2019 baseline.

- The installation of electrical sub-metering in our head office.
- ISO 14001 ongoing certification.
- SBTi data validation via our parent group following ongoing commitment status.
- · Restricting business travel.
- The purchasing of electricity from renewal sources for our head office premises
- Utilisation of PV and HVO power generation on our construction sites.
- Adoption of PHEV vehicles within our vehicle fleet.
- Review our programme for utilisation of Electric Vehicles for fleet.
- Introduction of salary sacrifice for leasing of EV grey fleet.
- Upskilling of our project management teams via the CITB Accredited Site Environmental Awareness Training Scheme (SEATS) course.
- Maintenance of Pledger status with Carbon Reduction Code.
- Upskilling of our supply chain in carbon reduction.
- Implementation of paperless offices within our site set-ups.
- Use of telematics to maximise resource use and lessen inefficiencies.

Future Carbon Reduction Initiatives

- The electrification of office based heating and hot water systems through formal gas asset replacement programme.
- Signing up to the RE100 initiative and committing to switching to 100% renewable electricity by 2026 for all our properties.
- Improve our data collection, measurement, analysis and reporting around our supply chain and other scope 3 emissions, to fully utilise our SBTi commitments to influence for better carbon management policies and processes.
- Further restrict business travel where appropriate.
- Further implementation of our Green Fleet Strategy formally implemented to transition all
 company cars to plug-in hybrid by end of 2025 and full electrification of van and company car fleet
 in line with Government vehicle mandate requirements.
- Further green fleet strategy related activities, including roll out of driver training programme to inform on the carbon impact of driving behaviours and in-cab technologies to support behavioural change.
- Further targeted investment in energy-saving measures, such as passive-infra red lighting sensors, LED lighting and other improvements to our Building (s) Energy Management System, where applicable.



- Gaining PAS 2038 certification to enhance customer opportunities in implementation carbon reduction measures.
- Implementation of a Carbon Literacy programme for our senior leaders with influence over the built environment.
- Review and investment in other specific Net Zero management initiatives which will further reduce operational-related emission burden, such as paperless technologies, alternative business travel arrangements and new conference/meeting management initiatives.



CBES Ltd Net Zero Plan on a Page

Procurement Sustainable Products Provide fuel efficient driver training to Review funding options for Procure more sustainable products. sustainable investments. Data Quality Improvement CBES staff Supply Chain Scope 3 Goal: Reduce Scope 1, 2 and 3 emissions 99.6% by 2040 from a 2019 baseline (a 1.5° C aligned science-based pathway) **Priority UN** SDGs Engagement Supplier Review feasibility for on-site electricity generation Transition our van fleet to 100% electric by 2035 in line with Investments Sustainable Aim to collect supplier-specific emissions data. Government Mandate targets Improve supply chain data quality. Our Strategic Priorities Governance Our Actions Energy Generation Scope 2 Onsite Partnerships Key Green Teriffs Source renewable energy (Green Tariffs) for offices Alternaitve Fuel Choice Switch from use of diesel in generators to use of a sustainable atternative (HVO) Communicate Net Zero requirements (HVO) under CBES' control. with our supply chain. Transport Efficiency Scope 1 Commitment Leadership Energy Efficiency Scope 3 Scope 1 Scope 2 and part of our strategy is to Scotland's National Strategy by becoming Net Zero for all CBES take a responsible and environmental management and are committed to the continual improvement of our As part of this, we are taking action to reduce our emissions by setting ambitious Science Based Targets and aligning with the UN SDG on climate action and partnerships for the goals. By working with our elients and supply chain, we aim to reduce Scope 1 & 2 emissions 49,7% and Scope 3 emissions 46,2% by 2030. We commit to support We understand the importance of our clients to our business, support them in their journey towards Net Zero through our emissions scopes by 2040. approach Our Vision services.

products

activities.

proactive

Identify key risks and opportunities to Appoint Net Zero Lead & Site (internel/external) decetoovisation Champions Carbon Management order of preference Mitigate Avoid

Maintain public Net Zero reporting Share good practice performance

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Develop cross-functional team

Identify key stakeholders

Circular approaches.

Understand customer/sector (procurement, finance, II)

timelines and deedlines



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 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, via our parent company (City Facilities Management Holdings Ltd), and 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:

Fraser Allan

Managing Director

Date: 01/09/2025