

# Carbon Reduction Plan

Supplier name: **CBES Ltd**

Publication date: 10/07/2026

## 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.

**Baseline Year: 2019**

**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 that calculated and analysed our full scope 3 emissions and re-stated our 2019 baseline to cover our entire emission profile.*

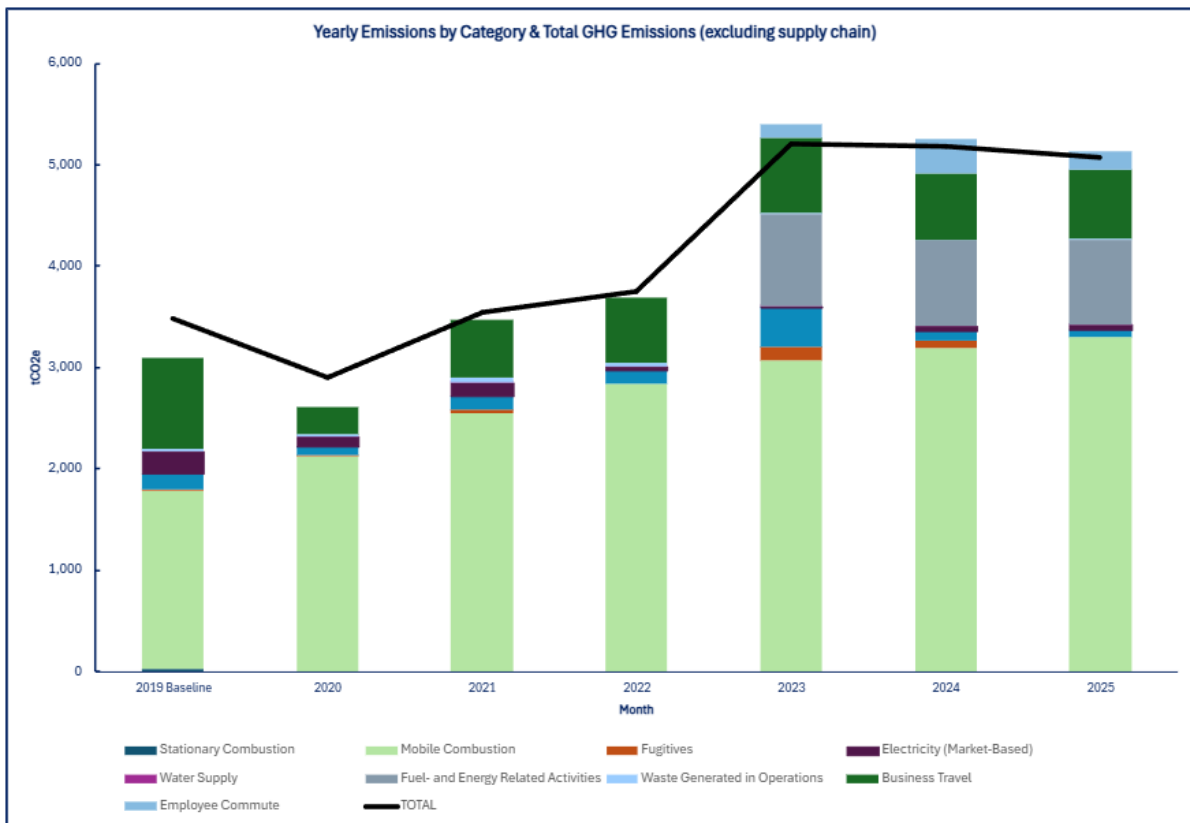
### Baseline Year Emissions:

<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	<b>2,345</b>
<b>Scope 2</b>	<b>213</b>
<b>Scope 3</b>	<b>31,954</b>
(Included Sources)	
<b>Total Emissions</b>	<b>34,512</b>

## Current Emissions Reporting

**Reporting Year: 2025**

<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	<b>3,321.95</b>
<b>Scope 2</b>	<b>46.15</b>
<b>Scope 3</b>	<b>71,651.42</b>
(Included Sources)	
<b>Total Emissions</b>	<b>75,019.52</b>



## 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.

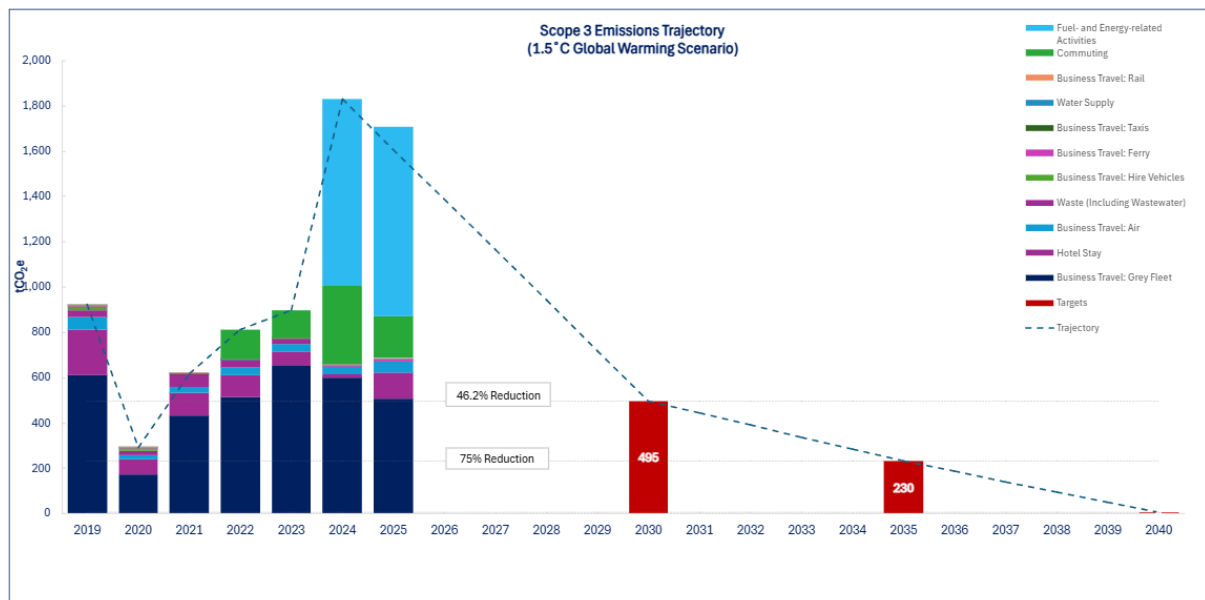
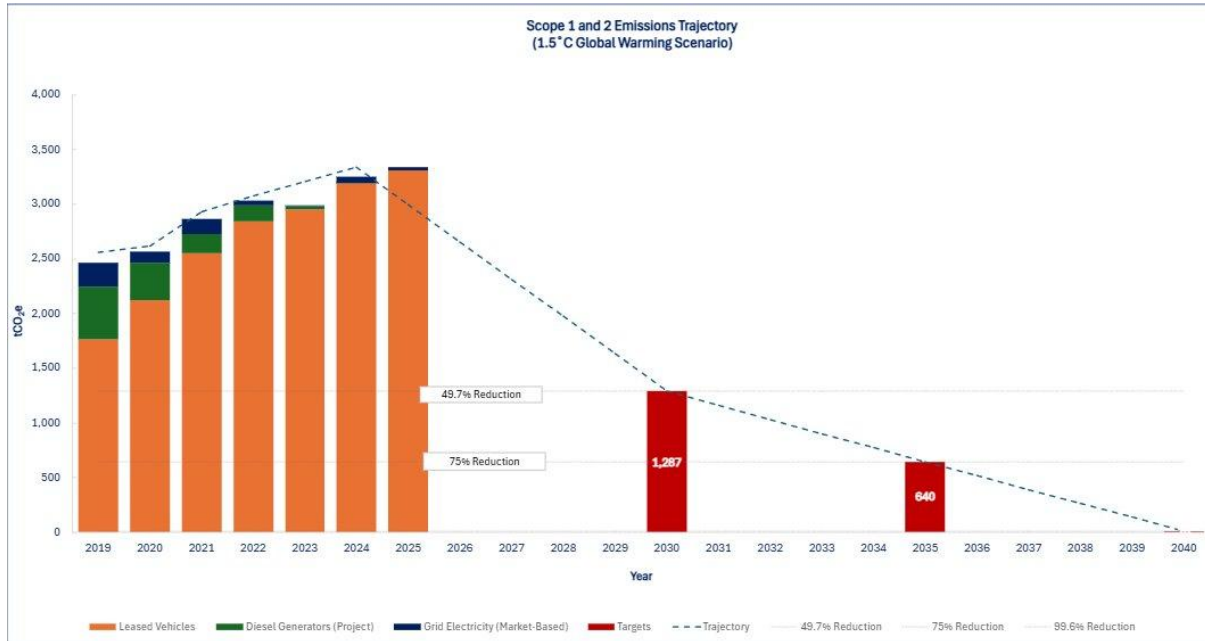
We will seek to reduce our total carbon emissions in line with the Science Based Targets initiative (SBTi) and maintain our commitments as 'Pledger' to the Carbon Reduction Code, recognising the majority of cuts need to be made by 2030. Therefore, we project that carbon emissions will decrease over the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

Supply chain emissions currently account for approximately 93% of our total reported carbon footprint. As our carbon management processes continue to mature, we will work collaboratively with key suppliers and subcontractors to improve the quality, accuracy and completeness of emissions data across our value chain. This will support a transition from a predominantly spend-based accounting methodology to a hybrid approach incorporating supplier-specific emissions data where available, enabling more accurate Scope 3 reporting and targeted carbon reduction initiatives.

We project that our scope 1 & 2 emissions will decrease to 1,287 tCO<sub>2</sub>e - a 61% reduction against 2024. YoY (2025 v 2024) carbon intensity has reduced by 8% (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:



(excl. supply chain)

Our carbon emissions increased by 29,461 tCO<sub>2</sub>e in 2025 compared with the previous reporting year, primarily attributable to Scope 3 Category 1 (Purchased Goods and Services). The increase reflects changes in the GHG SIC Code conversion factors, principally “46 – Wholesale Trade Services”, increasing the calculated emissions associated with purchased goods and services disproportionately to spend.

To improve the accuracy of our Scope 3 reporting, CBES adopted a hybrid approach for calculating Category 1 emissions in 2025, in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. This methodology prioritises supplier-specific emissions data wherever available and applies industry-average emission factors only where primary data is unavailable.

The approach comprises three calculation methods:

1. **Hybrid:** Where suppliers responded to our 2026 Supplier Survey, emissions were calculated using their reported Scope 1 and 2, and upstream Scope 3 (where available) emissions data. CBES's share of emissions was allocated based on the proportion of annual spend relative to the supplier's reported turnover.
2. **Extrapolated:** Where suppliers provided 2024 emissions data only, a carbon intensity factor was calculated and applied to CBES's 2025 expenditure, assuming the supplier's carbon intensity remained broadly consistent.
3. **Spend-based:** Where supplier-specific emissions data was unavailable, emissions were estimated using a spend-based methodology, mapping expenditure to the relevant Standard Industrial Classification (SIC) code emission factors.

This enhanced methodology provides a more representative estimate of our supply chain emissions and supports our longer-term objective of increasing the proportion of primary supplier data used in our Scope 3 reporting.

## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

Since our 2019 baseline year, we have implemented a range of carbon reduction initiatives across our operations, infrastructure, fleet, workforce and supply chain.

#### Energy and Buildings

- Ongoing certification to ISO 14001 Environmental Management System.
- Procurement of renewable electricity for our head office premises.
- Implementation of paperless systems across office and site operations to reduce resource consumption.

#### Fleet and Transport

- Formal implementation of our Green Fleet Strategy, transitioning all company cars to plug-in hybrid electric vehicles (PHEVs) by the end of 2025.
- Adoption of PHEVs across the company vehicle fleet.
- Review of electric vehicle deployment across the fleet.
- Introduction of an electric vehicle salary sacrifice scheme to encourage EV uptake within the grey fleet.
- Roll-out of a driver training programme to promote fuel-efficient driving behaviours and maximise the benefits of in-cab technologies.

#### Operational Delivery

- Deployment of photovoltaic (PV) and hydrotreated vegetable oil (HVO) power generation on construction sites.
- Use of telematics to optimise fleet and plant utilisation, improving operational efficiency and reducing emissions.

#### Training and Culture

- Delivery of CITB Accredited Site Environmental Awareness Training Scheme (SEATS) training for project management teams.
- Implementation of a Carbon Literacy programme for senior leaders with influence over the built environment.
- Re-launch of Eco-safe eLearning course.

## Accreditations & Supply Chain

- External verification of carbon emissions in accordance with ISO 14064 standard.
  - Science Based Targets initiative (SBTi) data validation through our parent group's ongoing commitment.
  - Achievement of PAS 2038 certification to enhance opportunities for delivering carbon reduction measures for customers.
  - Maintenance of Pledger status under the Carbon Reduction Code.
  - Upskilling of our supply chain in carbon reduction practices.
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## Future Carbon Reduction Initiatives

To support the achievement of our Net Zero targets, we will continue to invest in initiatives that reduce emissions across our operations, supply chain and project delivery.

### Energy and Buildings

- Transition all properties under our direct control to 100% renewable electricity by 2027.
- Continue targeted investment in energy efficiency measures, including LED lighting upgrades, passive infrared (PIR) lighting controls and enhancements to Building Energy Management Systems (BEMS), where applicable.

### Fleet and Business Travel

- Continue implementation of our Green Fleet Strategy, progressing towards full electrification of company cars and vans in line with UK Government Zero Emission Vehicle (ZEV) mandate requirements.
- Further reduce business travel emissions through increased use of digital collaboration tools, sustainable travel policies and active travel initiatives.

### Supply Chain and Scope 3 Emissions

- Improve the collection, measurement, analysis and reporting of Scope 3 emissions.
- Develop a structured supply chain engagement programme requiring key suppliers and subcontractors to measure, report and reduce their greenhouse gas emissions.
- Increase the consideration of whole-life carbon within procurement and project delivery decisions.
- Continue embedding circular economy principles to maximise the reuse, refurbishment and recycling of materials and equipment, reducing waste generation and associated embodied carbon.

### Training and Culture

- Expand Carbon Literacy and environmental awareness training across the wider workforce to support behavioural change and operational carbon reductions.
- Continue to strengthen sustainability awareness across site project teams and the supply chain through targeted engagement, communications and knowledge-sharing initiatives.

## **Governance and Continuous Improvement**

- Continue to review and invest in innovative Net Zero initiatives and low-carbon technologies that further reduce operational emissions, including digital working practices and paperless technologies.
- Enhance carbon performance monitoring through improved data quality, reporting and management systems to support informed decision-making.
- Continue to assess emerging technologies and best practice guidance to identify additional opportunities for emissions reduction across our operations.
- Maintain ISO14001 accreditation.
- Annual external verification of carbon emissions in accordance with ISO 14064 standard.

## CBES Ltd Net Zero Plan on a Page

**Goal: Reduce Scope 1, 2 and 3 emissions 99.6% by 2040 from a 2019 baseline (a 1.5° C aligned science-based pathway)**

### Our Vision

CBES take a responsible and proactive approach to environmental management and are committed to the continual improvement of our products, services, and activities.

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 clients 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 Scotland's National Strategy by becoming Net Zero for all emissions scopes by 2040.

We understand the importance of our clients to our business, and part of our strategy is to support them in their journey towards Net Zero through our Circular approaches.

Avoid

Mitigate

Offset

Carbon Management order of preference

### Our Strategic Priorities

#### Scope 1

#### Scope 2

#### Scope 3

Energy Efficiency

Transport Efficiency

Alternative Fuel Choice (HVO)

Green Tariffs

Onsite Energy Generation

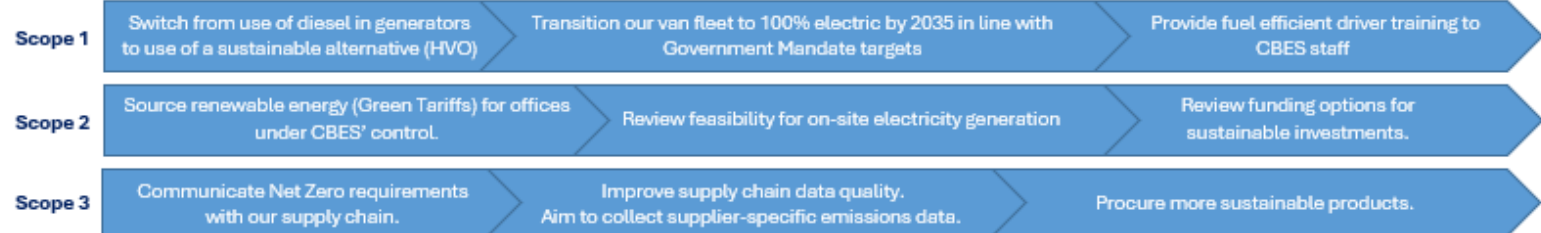
Funding for Sustainable Investments

Supplier Engagement

Supply Chain Data Quality Improvement

Sustainable Products Procurement

### Our Actions



### Governance

#### Leadership Commitment

- Identify key stakeholders (internal/external)
- Appoint Net Zero Lead & Site Champions
- Identify key risks and opportunities to ~~decarbonisation~~

#### Key Partnerships

- Develop cross-functional team (procurement, finance, IT)
- Understand customer/sector timelines and deadlines
- Maintain public Net Zero reporting
- Share good practice performance

#### Priority UN SDGs



## 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, 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:

A handwritten signature in blue ink, appearing to read "Fraser Allan".

Fraser Allan

Managing Director

Date: 08/07/2026