



Cabinet Office

CARBON REDUCTION PLAN GUIDANCE

Notes for Completion

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier¹ and must meet the reporting requirements set out in supporting guidance and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard² and Guidance³, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion.

The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

¹Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

²Technical Standard can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf

³Guidance can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21__Selection_Criteria__3_.pdf

Carbon Reduction Plan Template

Supplier name: Emico Ltd

Publication date: 5th January 2026

Commitment to achieving Net Zero

Emico 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: FY21/22 July 2021 – June 2022	
Baseline calculations were completed previously for scope 1 and 2 and have since been validated/recalculated below in alignment with the GHG Protocol. Relevant scope 3 categories have also been calculated and added to scope 1 and 2 calculations to provide a full PPN 06/21 aligned carbon reduction plan.	
All required scopes have been included in calculations for base year 21-22. However, where we have been unable to retrieve primary data for waste, employee commuting, and homeworking, we have used secondary data sources to provide a carbon inventory baseline which is as representative of our emissions during the reporting period as possible.	
Baseline year emissions: Market-based emissions: 372 tCO₂e Location-based emissions: 351 tCO₂e Not including Cat 1: Purchased Goods and Services which were also calculated and are shown below.	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	Total: 33 tCO ₂ e Emico offices are 100% powered by electricity and therefore do not produce any stationary combustion emissions. Scope 1 emissions are made up entirely of Transport emissions: Transport: 33 tCO ₂ e

Scope 2	Total: 38 tCO ₂ e Market-based: 38 tCO ₂ e Location-based: 17 tCO ₂ e
Scope 3 (Included Sources)	Total: 301 tCO ₂ e (Not including category 1: purchased goods and services. However, this has been included separately below) Cat 3 Fuel and Energy-related Activities: 14 tCO ₂ e Cat 4: Upstream transportation & distribution: 125 tCO ₂ e Cat 5: Waste: 0.1 tCO ₂ e Cat 6: Business Travel: 109 tCO ₂ e Cat 7: Commuting: 33 tCO ₂ e Cat 7: Working From Home: 20 tCO ₂ e <i>Cat 1: Purchased Goods and Services: 5,635 tCO₂e</i>
Total Emissions	Market-based emissions: 372 tCO ₂ e Location-based emissions: 351 tCO ₂ e <i>Totals do not include Cat 1: Purchased Goods and Services</i>

Current Emissions Reporting

Reporting Year: FY24/25 July 2024 – June 2025	
Current emissions calculations were completed in alignment with the GHG Protocol. All relevant scope 1, 2 and 3 categories have also been calculated to provide a full PPN 06/21 aligned carbon reduction plan.	
All required scopes have been included in calculations for reporting year 24-25. However, where we have been unable to retrieve primary data for employee commuting and homeworking, we have used secondary data sources to provide a carbon inventory baseline which is as representative of our emissions during the reporting period as possible.	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	Total: 64.8 tCO ₂ e Transport: 64.8 tCO ₂ e

Scope 2	Total: 8.8 tCO ₂ e Electricity: 8.8 tCO ₂ e
Scope 3 (Included Sources)	Total: 178.6 tCO ₂ e (Not including category 1: purchased goods and services. However, this has been included separately below) Cat 4: Upstream transportation & distribution: 79 tCO ₂ e Cat 5: Waste: 1.4 tCO ₂ e Cat 6: Business Travel: 33.4 tCO ₂ e Cat 7: Commuting: 46.8 tCO ₂ e Cat 7: Working From Home: 18 tCO ₂ e <i>Cat 1: Purchased Goods and Services: 8,513.5 tCO₂e</i>
Total Emissions	Total: 8,765.7 tCO ₂ e

Emissions reduction targets

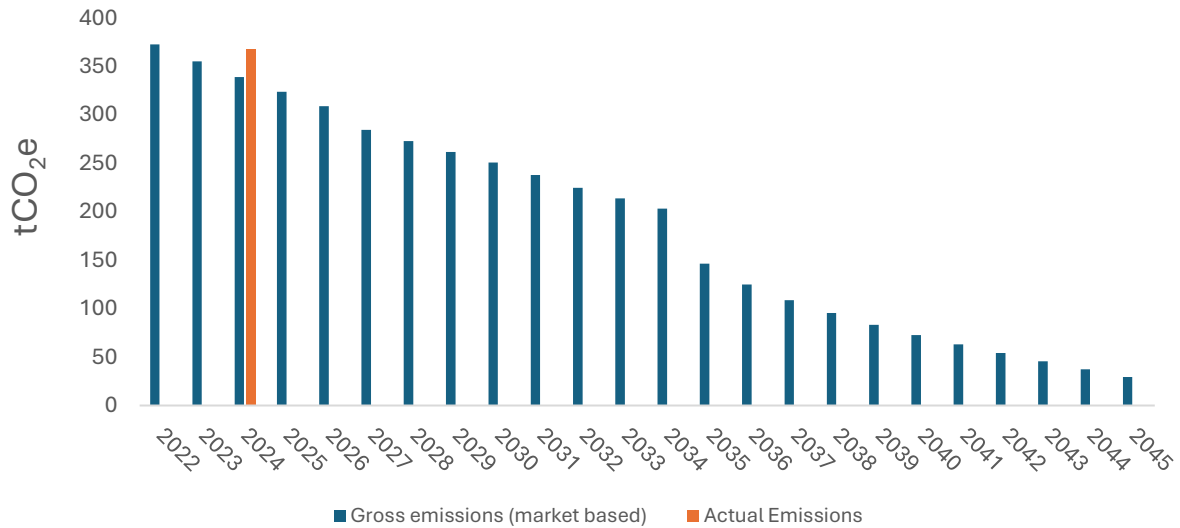
To continue our progress towards achieving Net Zero, we have adopted the following carbon reduction targets.

Since developing the baseline in 2022, we have seen a large increase in our overall emissions to 8,765.7 tCO₂e from 6,007 tCO₂e. This is due to multiple reasons, largely due to the increase in the granularity of scope 3 data, which wasn't readily available at the beginning of the carbon journey, the increase in material expenditure in correlation to business growth and the increase in the accuracy of market-based emission coefficients.

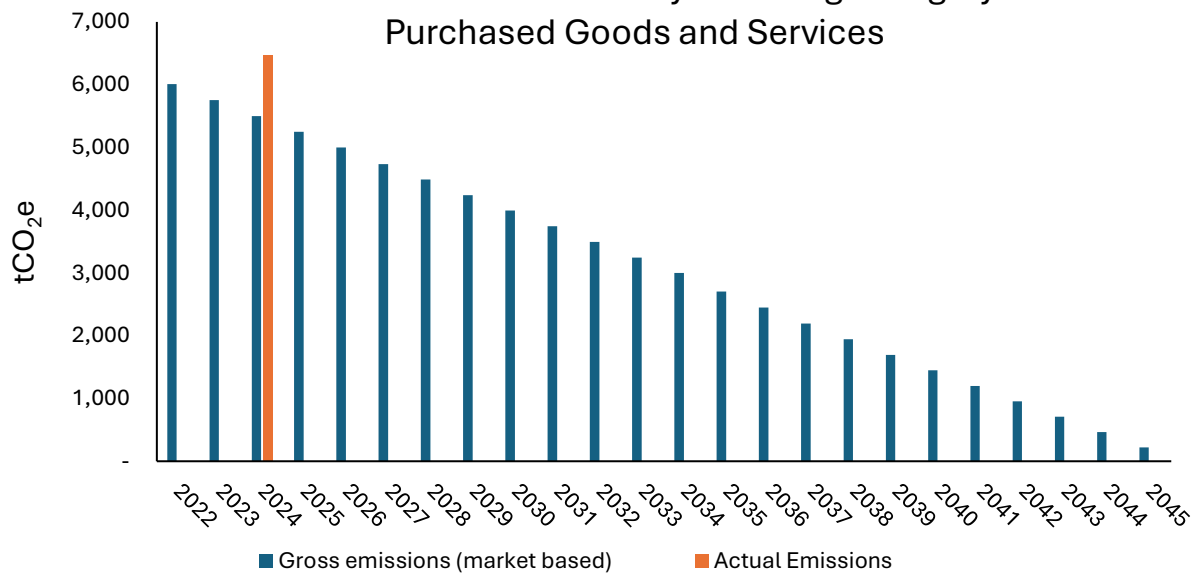
Despite this growth in business and our operational emissions, scope 2 emissions have reduced by 76.8% since 2022 and we will continue to see further reductions, as Emico commits to reduce absolute scope 1 and 2 emissions by 50% from our baseline figure by 2030.

The carbon reduction pathway can be seen in the graphs below, along with our progress against our targets:

Carbon Reduction Pathway Not Including Category 1
Purchased Goods and Services



Carbon Reduction Pathway Including Category 1
Purchased Goods and Services



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

Since establishing the baseline in 2022, the following measures and projects have been completed:

- Maintained ISO14001:2025 certification for our environmental management system.
- Our scope 2 emissions have been reduced by 76.8%, this was achieved for a multitude of reasons.
- Introduced alternative fuels such as HVO instead of diesel on site.

In the future, we hope to implement further measures such as:

- Continuing to increase the number of EV vehicles within the company fleet with a goal of removing all fuel emission cars by the end of 2030.
- Increase the knowledge and learning resources available to our staff and supply chain on sustainability topics.
- Procuring and launching a software for carbon reporting.
- Develop a Sustainable Procurement management plan aligned to ISO20400.
- Develop a supply chain management strategy.
- Enhance supply chain data collection using questionnaires and developing a report structure which feeds into overall ESG reports.
- Designing of more sustainable solutions for new 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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

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) Standard⁶.

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:



Date: 5th January 2026

⁴<https://ghgprotocol.org/corporate-standard>

⁵<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

⁶<https://ghgprotocol.org/standards/scope-3-standard>