



## **CARBON REDUCTION PLAN**

Supplier name: BWB Consulting Ltd

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# CARBON REDUCTION PLAN

## 1. Commitment To Achieving Net Zero

BWB Consulting Ltd, including Deetu Consulting Ltd<sup>1</sup> (BWB), is focussed on embedding sustainability into all aspects of our operations and our project work and playing our part in tackling the global challenge of climate change. In 2020 we signed up to the Pledge to Net Zero committing to reduce our carbon emissions to net zero by 2050 at the latest. We have set ambitious interim targets to guide the next phase of our emissions reduction up to 2030, in line with a 1.5°C global warming scenario.

This report sets out our current carbon footprint and our progress towards achieving our net zero targets.

## 2. 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.

BWB has been reporting on our greenhouse gas emissions since 2020 when we signed up to the Pledge to Net Zero (PtNZ), joining other organisations in the environmental services sector in taking a leading role in delivering on the UK government's commitment to bring all greenhouse gas (GHG) emissions to Net Zero by 2050.

Our GHG emissions inventory follows the methods outlined in The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard and covers the following direct and indirect emissions sources.

- Scope 1: Direct GHG emissions from company owned or leased cars and pool vehicles and HFCs from air conditioning refrigerant leakage from units within the organisation's control.
- Scope 2: Indirect GHG emissions from the generation of purchased electricity consumed in BWB's offices and electricity associated with charging electric company cars.
- Scope 3: Other significant indirect GHG emissions that occur as a consequence of our activities, from sources not owned or controlled by BWB.

When we first calculated our 2019 baseline, scope 3 emissions data was only available for some purchased goods and services (Category 1) and business travel (Category 6). Since the baseline year we have added more categories to our scope 3 emissions and now also report on capital goods (Category 2), transportation and distribution losses associated with our scope 2 energy use (Category 3), waste generated in our operations (Category 5), employee commuting (Category 7) and leased assets (Category 8). Due to the significant expansion of our scope 3 inventory, in 2025 we updated our baseline, calculating an estimate of historical emissions for the additional scope 3 emissions sources for the 2019 baseline year and any subsequent years for which data was not originally available. This has enabled us to see a truer picture of our reduction efforts and more accurately track progress against our net zero ambition, ensuring our reporting remains accurate, credible, and transparent.

There are a number of Scope 3 emissions categories required by PPN 006 which are not applicable to our operations or for which data is not currently available:

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<sup>1</sup> Deetu Consulting Ltd comprises 7 employees who work in BWB offices alongside BWB employees. There is no material impact on carbon emissions.

- Category 4 Upstream transportation and distribution. Not assessed. We are working on obtaining data from our key suppliers with a plan to include this in future reporting.
- Category 9 Downstream transportation and distribution. Not applicable. As a professional services company BWB does not transport or distribute physical products.

Our reporting year for our greenhouse gas emissions is aligned with our financial year which runs 1 January to 31 December. Our Carbon Reduction Plan will be reviewed and updated within 6 months of our financial year-end.

<b>Baseline Year: 2019</b>	
<b>Additional Details relating to the Baseline Emissions calculations.</b>	
<p>2019 has been used as the baseline year as the most recent year for which a full dataset is available. In 2025, we updated our baseline to include an estimate of historical emissions for the 2019 baseline year, and any subsequent years for which data was not available, for the extra scope 3 emissions that have been added to our inventory since we compiled the original baseline assessment. This has enabled us to see a truer picture of our reduction efforts and more accurately track progress against our net zero ambition.</p> <p>Our most significant source of scope 3 emissions is business travel.</p>	
<b>Baseline year emissions:</b>	
<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	<b>60.70</b>
<b>Scope 2</b>	<b>87.54</b> Location and market based
<b>Scope 3 (Included Sources)</b>	<ul style="list-style-type: none"> <li>• Category 4: Upstream transportation and distribution: Not quantified. Please see note above.</li> <li>• Category 5: Waste generated in operations: <b>0.16</b></li> <li>• Category 6: Business Travel: <b>211.53</b></li> <li>• Category 7: Employee commuting (including estimate of emissions associated with employees working at home): <b>138.61</b></li> <li>• Category 9: Downstream transportation and distribution: N/A. As a professional services company BWB does not transport or distribute physical products.</li> </ul> <p>Other scope 3 emissions included in the baseline:</p> <ul style="list-style-type: none"> <li>• Category 1: Purchased good and services (Paper): <b>2.31</b></li> <li>• Category 2: Capital Goods: <b>8.68</b></li> <li>• Category 3: Fuel and Energy-related Activities: <b>5.88</b></li> </ul> <p>Total scope 3 emissions: <b>367.17</b></p>
<b>Total Emissions</b>	<b>515.14</b>

### 3. Current Emissions Reporting

Reporting Year: 2025	
EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	28.00
Scope 2	49.70 Location based 20.92 Market based
Scope 3 (Included Sources)	<ul style="list-style-type: none"> <li>Category 4 - Upstream transportation and distribution: Not quantified. Please see note above.</li> <li>Category 5 - Waste generated in operations: <b>0.07</b></li> <li>Category 6 - Business Travel (including hotel stays): <b>103.14</b></li> <li>Category 7 - Employee commuting (including estimate of emissions associated with employees working at home): <b>177.52</b></li> <li>Category 9 - Downstream transportation and distribution: N/A. As a professional services company BWB does not transport or distribute physical products.</li> </ul> <p>Other scope 3 emissions included in 2024 reporting:</p> <ul style="list-style-type: none"> <li>Category 1 - Purchased good and services (Paper): <b>0.61</b></li> <li>Category 2 - Capital Goods (IT Equipment): <b>2.0</b></li> <li>Category 3 - Transportation and distribution losses associated with our scope 2 energy use: <b>2.22</b></li> <li>Category 8 – Leased Assets: <b>5.49</b></li> </ul> <p><b>Total scope 3 emissions: 291.04</b></p>
<b>Total Emissions</b>	Location based <b>368.74</b> Market based <b>339.96</b>

Compared to our 2019 baseline:

- Scope 1 emissions from our company fleet and air conditioning systems have reduced by **54%**.
- Scope 2 emissions associated with energy use in our offices have reduced by **76%**.
- Scope 3 emissions, other indirect emissions associated with our activities, have reduced by **21%**.

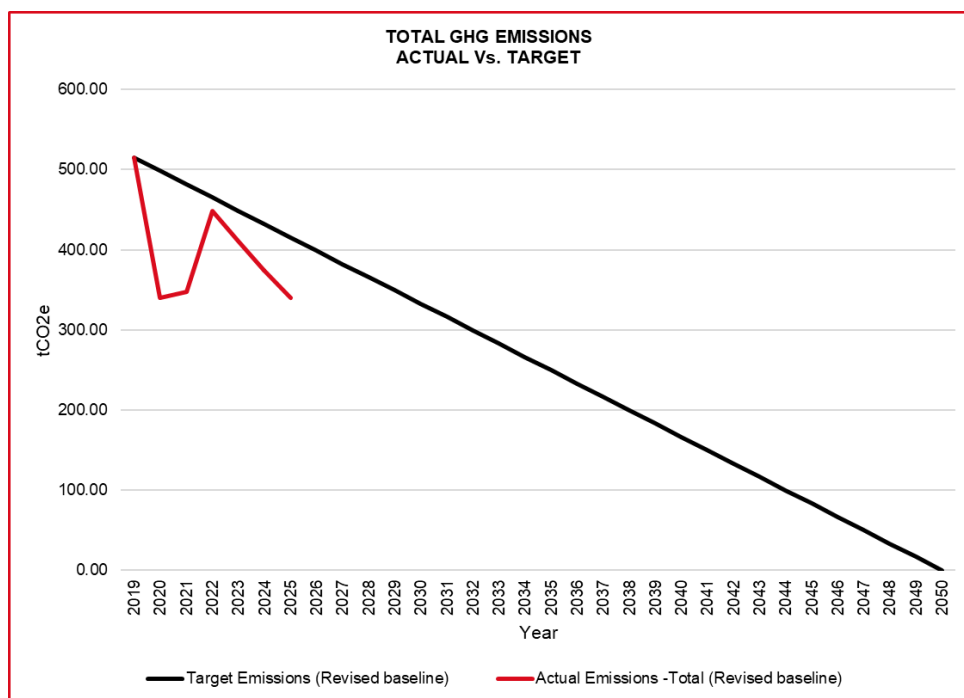
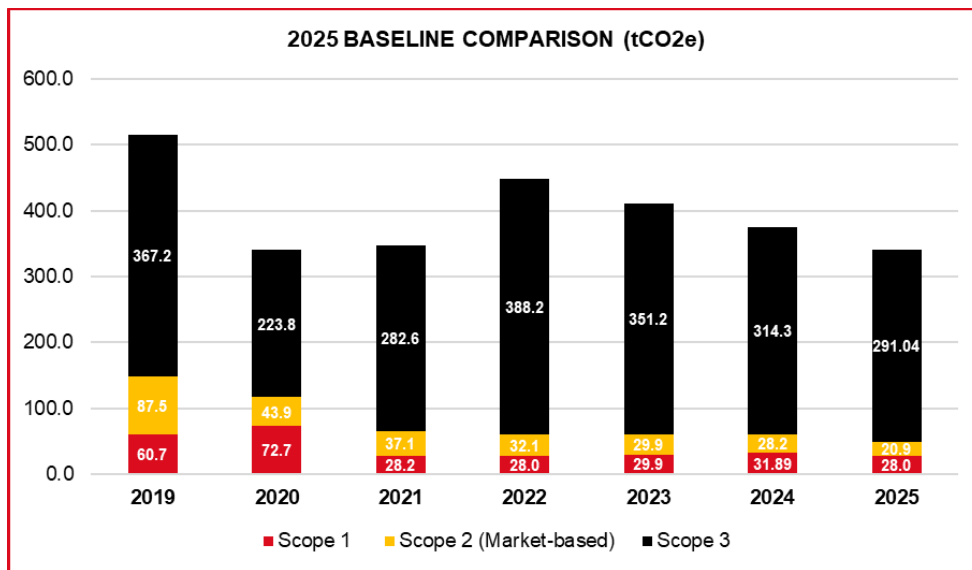
We are proud of the positive progress we have made in reducing our emissions across all three scope areas which, when combined, represent a 34% decrease in our total GHG emissions compared to 2019 levels. Today, our estimated carbon intensity per employee is 1.03 tCO<sub>2</sub>e per employee, almost half what it was in 2019 (2.01 tCO<sub>2</sub>e), despite a 29% increase in headcount over the same period, demonstrating that sustained, collective action is making a meaningful difference.

### 4. Emissions Reduction Targets

BWB is committed to achieving Net Zero emissions by 2050 at the latest. In order to continue our progress to achieving net zero, we have adopted the following carbon reduction targets.

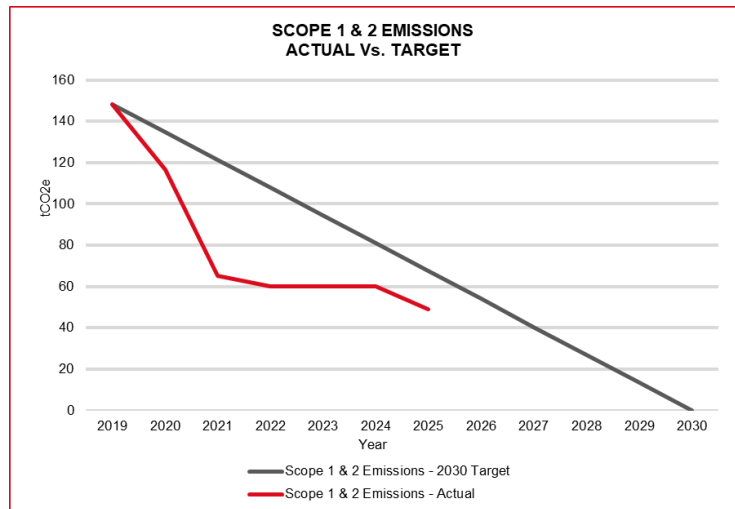
- Reduce Scope 1 and Scope 2 greenhouse gas emissions to net zero by the end of 2030.
- Reduce company vehicle emissions to net zero by the end of 2030.
- Achieve a 50% reduction in scope 3 business travel emissions by the end of 2030 (from 2024 levels).
- Achieve a 50% reduction in overall scope 3 emissions by the end of 2030 (from 2024 levels).

These targets are ambitious and reflect our commitment to achieve sustained reductions in our operational carbon emissions as we continue on our path to net zero. Progress towards achieving these targets is summarised below.



## 4.1 Scopes 1 & 2

We have attained our most significant reductions in relation to our scope 1 and 2 emissions, which have decreased by **67%** since 2019. This substantial reduction has been achieved through continued investment in our company fleet, working with our landlords to switch to certified green energy tariffs in our offices and reducing our leased office space in London and Birmingham. By the end of 2025, all our assigned company cars had been switched to full electric vehicles, reflecting a commitment



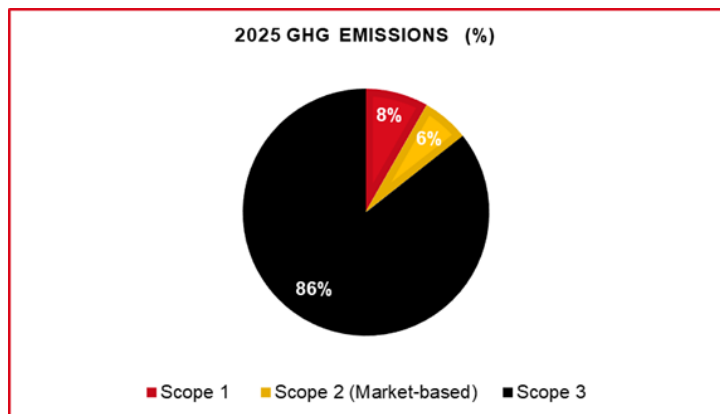
in our updated company policy to only permit zero emission vehicles as personal company cars. We have also recently introduced our first EV pool vehicle, so all but one of our fleet vehicles are now either full electric or hybrid vehicles.

We have also made progress in reducing the emissions associated with our office electricity use. Three of our five offices are now on 100% green energy supplies, with our London office having switched to a 100% renewable energy tariff during the year. We have combined this with the implementation of energy efficiency improvements in some offices, installing energy saving LED lighting in our Nottingham and London offices in January 2026.

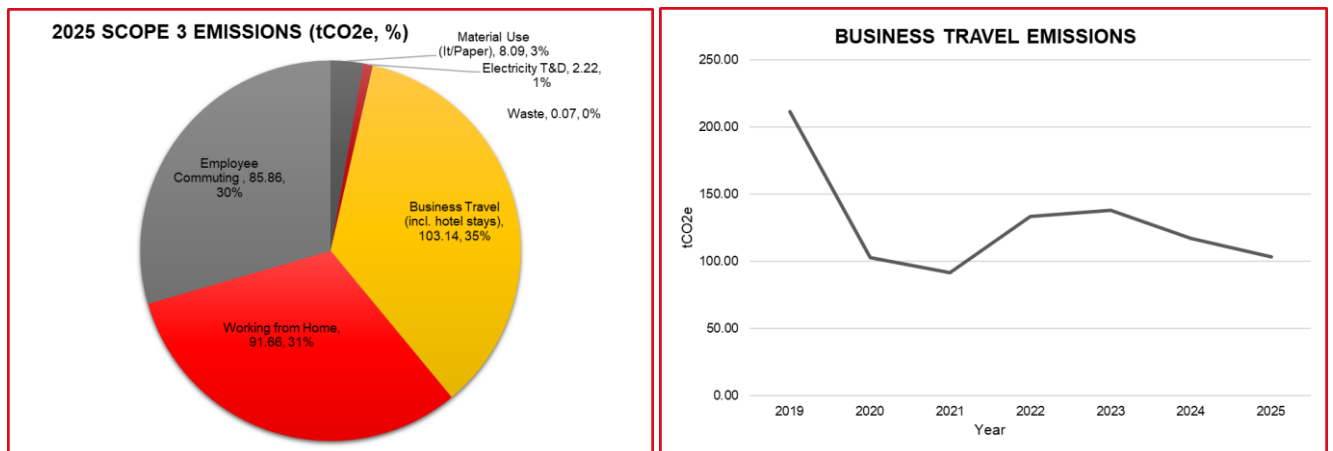
## 4.2 Scope 3

With the significant reduction in scope 1 and 2 emissions, scope 3 emissions constitute an increasing proportion of our emissions and represented 86% of the total in 2025.

Compared to our updated 2019 baseline, we have decreased scope 3 emissions by 21% despite increasing staff headcount by nearly a third (29%) over the same period.



Given the nature of our business, most of our scope 3 emissions are associated with business travel, employee commuting and energy use from working at home. Our reduction efforts have focused primarily on improving emissions associated with business travel as our biggest source of scope 3 emissions. By encouraging our employees to consider whether travel is necessary, promoting the use of virtual meeting technology where appropriate, and supporting the use of greener, public transport options over driving, we have reduced our business travel emissions by 51% compared to 2019, with a 12% reduction in the last year. Through our EV salary sacrifice scheme we are also incentivising people to adopt cleaner electric vehicles, reducing their own personal carbon footprint and supporting a further reduction in the emissions associated with our business mileage.



As we work towards meeting our ambitious targets, we project that our total carbon emissions will decrease over the next five years to 149 tCO2e by 2031. This is a reduction of 71% from our 2019 baseline.

## 5. Carbon Reduction Projects

### 5.1 Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2019 baseline. The scope 1 and 2 carbon emissions reduction achieved by these schemes equates to 99.3 tCO2e (market based), a 67% reduction against the 2019 baseline. The scope 3 emissions reduction achieved equates to 76.1 tCO2e, a 21% reduction against the updated 2019 scope 3 baseline.

The measures outlined below and any additional measures implemented at a later date will be in effect when fulfilling any relevant contracts.

- In January 2020 we became a signatory to the Pledge to Net Zero, joining other organisations in the environmental services sector in taking a leading role in delivering on the UK's target of achieving net zero carbon emissions by 2050.
- In February 2022 we published our Sustainability Policy setting out our commitment to embedding sustainability into all aspects of our operations and everyday practice.
- We maintained our certification to ISO 14001:2015 Environmental Management Systems and aligned our environmental management system objectives with our Net Zero targets.
- We transitioned all company and pool cars to either hybrid or full electric models and updated our Company Car Policy to ensure any new personal company cars acquired from April 2025 are full electric vehicles.
- We replaced two out of our three diesel pool vans with hybrid vehicles.
- We installed smart meters in our Nottingham and Birmingham offices, the data from which will be used to inform plans for possible future energy saving measures.
- We switched to certified green energy in our Manchester, Leeds and London offices.
- We adopted a Hybrid Working Policy enabling employees to split their time between working from home and attending the office.

- We implemented a Driving for Work Policy which promotes the use of remote communications and public transport options above driving to reduce company business miles and associated carbon emissions.
- We have invested in a system for managing our driver and vehicle information enabling us to use manufacturer's gCO2e/km for the vehicle to more accurately calculate the emissions associated with our grey fleet.
- We launched an electric vehicle salary sacrifice scheme for employees.
- We have upgraded the lighting in our Birmingham, Nottingham and London offices to LED lighting and replaced the windows in Birmingham to improve energy efficiency.
- In 2024 we carried out a 'Movement Project' to analyse our business travel and review our travel policies with a clear aim of reducing the associated carbon emissions and financial costs.
- We conducted a commuter survey to assess the emissions associated with our employees' travel to and from work and to inform the development of a travel plan for each of our offices.
- In 2023 we launched our Sustainable Design Action Plan for reducing the greenhouse gas emissions associated with our projects, the outcome of which informed our 2025-2030 Strategic Plan which has Climate Solutions as a key pillar in our future operations.

## 5.2 Future Carbon Reduction Initiatives

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

- Continued electrification of our company fleet vehicles, including transitioning our remaining diesel pool van to a hybrid or electric model.
- Continuing to work with our landlords to switch to renewable energy supplies in our offices where they are not already in place and on the provision of EV charging facilities for our company vehicles at our main office locations.
- Implementing further energy saving measures, particularly in those offices where we are unable to switch to greener energy supplies.
- Continuing to work with our key suppliers to better understand the carbon emissions associated with our supply chain and inform potential actions we can take in this area.
- Implementing measures to further reduce the emissions associated with our business travel.
- Looking at strategies for reducing the carbon associated with employee commuting such as encouraging active travel and the use of greener commuting options.

## 6. 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<sup>2</sup> and uses the appropriate government emission conversion factors for greenhouse gas company reporting<sup>3</sup>.

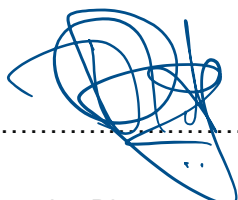
<sup>2</sup> <https://ghgprotocol.org/corporate-standard>

<sup>3</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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) Standard<sup>4</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors.

Signed on behalf of the Supplier:

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke at the bottom, positioned above a dotted line.

Tim Loveridge, Executive Director

Date: May 2026

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<sup>4</sup> <https://ghgprotocol.org/standards/scope-3-standard>