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 supplier[1] 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 Standard[2] and Guidance, 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
- 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 to satisfy this particular condition of participation.

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.

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

2 Technical 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

Carbon Reduction Plan Template

Supplier name: Equator (Scotland) Limited

Publication date: 10.10.25

Commitment to achieving Net Zero

Equator (Scotland) Limited is committed to achieving Net Zero emissions by 2040.

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: 2021-22	
Additional Details relating to the Baseline Emissions calculations.	
This baseline represents our organisation's first formal review of greenhouse gas emissions, using 2021-2022 as the initial baseline. The data collection and analysis were conducted during a period of hybrid and home working, which significantly influenced energy consumption patterns, particularly in relation to office usage, commuting, and operational emissions. As such, we acknowledge that the baseline year may not fully reflect typical or future operational activity. Subsequent years may show variations as working patterns stabilise and more consistent data becomes available. After this first review, we also expanded the scope of our emissions reporting to include additional categories within Scope 3, such as employee commuting and business travel, areas which were not being utilised during 2021-22. This plan marks the beginning of our journey toward Net Zero, and we are committed to refining our data, improving transparency, and implementing meaningful reductions in line with national and sectoral targets.	
Baseline year emissions:	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**1.43**
Scope 2	**22.99**
Scope 3 **(Included Sources)**	**96.01**

Total Emissions	**120.42**

Current Emissions Reporting

Reporting Year: 2023-24	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**75.56**
Scope 2	**0**
Scope 3 (Included Sources)	**305.02**
Total Emissions	**380.58**

Emissions reduction targets: Year-over-Year Changes

From 2021/22 to 2022/23:

- *Scope 1 emissions decreased by 60.14%*
- *Scope 2 emissions increased by 0.52%*
- *Scope 3 emissions increased by 46.88%, reflecting additional data sources such as expanded employee commute tracking and more detailed business travel reporting.*

From 2022/23 to 2023/24:

- *Scope 1 emissions increased by 13,156.14%, primarily due to the introduction of refrigerated gases (R410A and R32) as a non-annual input.*
- *Scope 2 emissions decreased by 100%, due to a 100% renewable energy PPA with Scottish Power.*
- *Scope 3 emissions increased by 117.93%, largely attributed to a broader dataset that now includes more business travel details, supplier-related emissions, and expanded working-from-home impact measurements and procurement data.*

Cumulatively, from the baseline year (2021/22) to 2023/24:

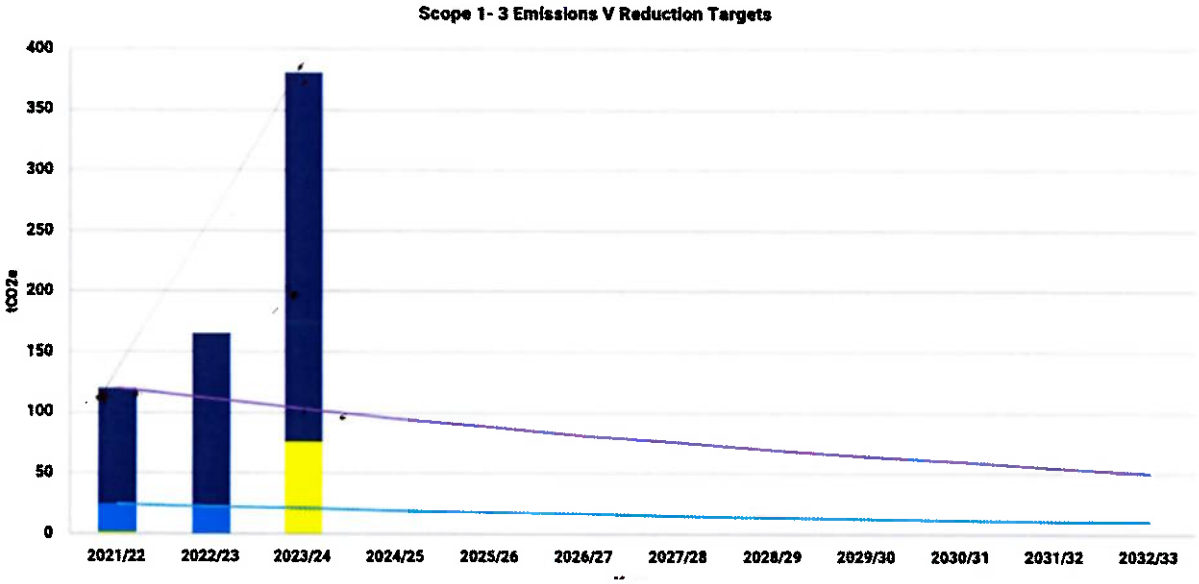
- *Scope 1 emissions increased by 5183.92%, with a notable jump due to the inclusion of refrigerants. This will reduce significantly in our 2024-25 report.*
- *Scope 2 emissions decreased by 100%, due to a 100% renewable energy PPA with Scottish Power.*
- *Scope 3 emissions increased by 217.73%, due to expanded data collection and more comprehensive emissions tracking across embedded emissions and operational activities.*

These trends indicate that while Scope 1 and 2 emissions appear to have increased significantly, this is primarily driven by the inclusion of refrigerants as an occasional input. Excluding these gases, Scope 1 & 2 emissions would have decreased, highlighting successful energy efficiency measures. Meanwhile, the major increase in overall emissions is driven by an improved and more comprehensive Scope 3 reporting framework. Moving forward, further reductions will require targeted interventions in the highest contributing areas, including business travel, supplier emissions, and potential refrigerant alternatives.

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

We project that carbon emissions will decrease over the next five years to 22.46 tCO_2e by 2030. This is a reduction of approx. 7.5% per annum.

Progress against these targets can be seen in the graph below:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2021-22 baseline. The carbon emission reduction achieved by these schemes equate to 22.99 tCO_2e (*Scope 2 emissions decreased by 100%, due to a 100% renewable energy PPA with Scottish Power)*, a 19% reduction against the 2021-22 baseline and the measures will be in effect when performing the contract.

Details of some of our completed carbon reduction projects.

Building Insulation & Draft Sealing - Upgraded insulation and sealed air leaks to reduce heat loss and improve thermal efficiency, minimising the need for heating and cooling.

Energy-Efficient Appliances - Replaced outdated kitchen appliances, including refrigerators and microwaves, with modern energy-efficient models to lower electricity consumption.

LED Lighting Upgrades - Transitioned from fluorescent lighting to high-efficiency LED fixtures where upgrades were implemented, significantly reducing lighting-related energy use.

Optimised IT Equipment - Replaced desktop computers with energy-efficient laptops and monitors at the end of their life-cycle. Automated sleep mode and shutdown protocols were introduced to reduce energy waste from idle devices.

Scope 2 - We are proud to report a 100% reduction in Scope 2 emissions, achieved through a 100% renewable energy Power Purchase Agreement (PPA) with Scottish Power. This marks a major milestone in our transition to clean energy and supports our Net Zero ambitions.

Future carbon reduction initiatives
In the future we hope to implement further measures such as:

1. **Server Virtualization & Cloud Computing** – Optimise IT infrastructure to reduce energy consumption by consolidating physical servers.
2. **Expanding Carbon Reporting Scope** – Incorporate external hosting platforms (e.g., Azure) into carbon reporting for a more comprehensive emissions assessment.

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[3] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[4].

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[5].

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:

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Date: 10TH OCTOBER 2025.

[3] https://ghgprotocol.org/corporate-standard
[4] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[5] https://ghgprotocol.org/standards/scope-3-standard