

# Brenmoor Ltd Carbon Reduction Plan

Publication date: 17/02/2026

## Commitment to achieving Net Zero

Brenmoor Ltd is committed to achieving Net Zero emissions by 2050 at the latest.

## 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 formal strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

**Baseline Year:** 2024/25

### **Additional Details relating to the Baseline Emissions calculations**

The figures in this report apply a United Kingdom geographical boundary and refer to emissions under Brenmoor's operational control. The conversion factors used are for location based reporting.

Scope 3 data availability was limited, and part of this plan is to improve the scope and accuracy of data going forward.

All data has been compiled with reference to and using data from :

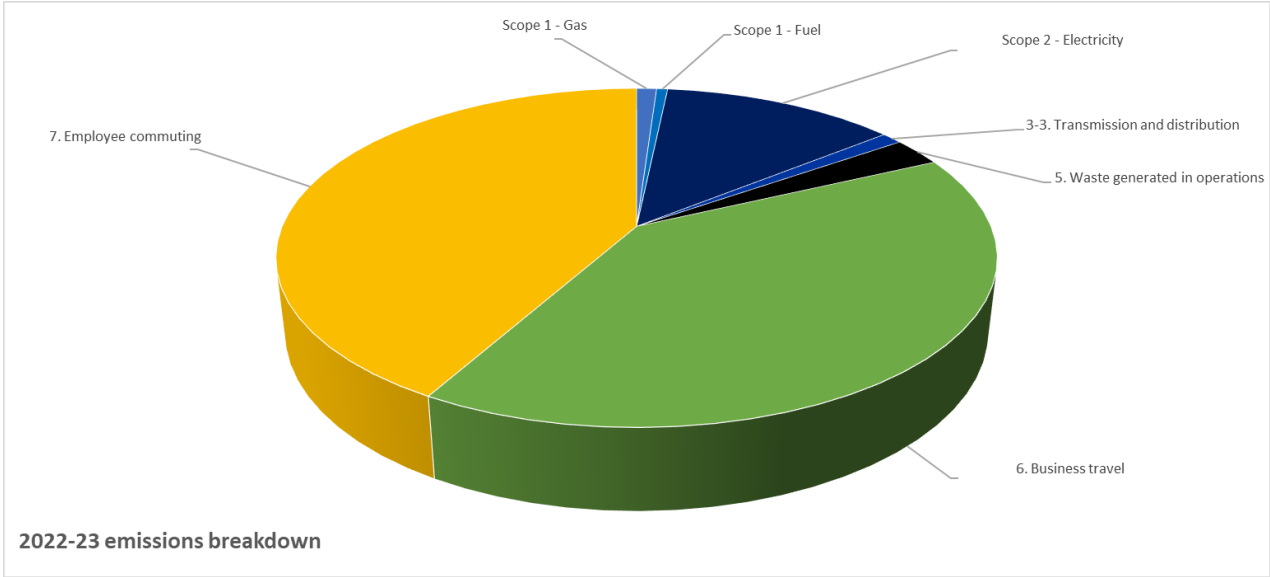
- <https://ghgprotocol.org/corporate-standard>
- <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> (2023 data set)

The figures and information used in calculations have been provided as accurate to the best of our knowledge and as far as practicable we have assumed that figures are representative of our operations. We undertake a continual process of improving our data quality. In the case that we identify any material changes, we may recalculate the data in the future.

Baseline year emissions for 2024-25													
EMISSIONS	TOTAL (tCO <sub>2</sub> e)												
Scope 1 – Space heating	0.18												
Scope 1 – Company fuel	0.10												
Scope 2	2.11												
Scope 3 (Included Sources)	<table> <tr> <th><i>Scope 3 categories included</i></th><th>tCO<sub>2</sub>e</th></tr> <tr> <td>3. Transmission and distribution</td><td>0.19</td></tr> <tr> <td>5. Waste generated in operations</td><td>0.46</td></tr> <tr> <td>6. Business travel</td><td>6.70</td></tr> <tr> <td>7. Employee commuting</td><td>7.03</td></tr> <tr> <td><b>Total</b></td><td><b>14.42</b></td></tr> </table>	<i>Scope 3 categories included</i>	tCO <sub>2</sub> e	3. Transmission and distribution	0.19	5. Waste generated in operations	0.46	6. Business travel	6.70	7. Employee commuting	7.03	<b>Total</b>	<b>14.42</b>
<i>Scope 3 categories included</i>	tCO <sub>2</sub> e												
3. Transmission and distribution	0.19												
5. Waste generated in operations	0.46												
6. Business travel	6.70												
7. Employee commuting	7.03												
<b>Total</b>	<b>14.42</b>												
<b>Total Emissions</b>	<b>16.81</b>												
<b>Per FTE</b>	<b>2.80</b>												

### Current Emissions Reporting

As baseline



# Data Assessment

Scope / category	Relevance (based on materiality)	Ability to influence	Data quality (1 = certain 5 = uncertain)
<b>Scope 1 – Space heating</b>	Low	Medium	2
<b>Scope 1 – Company fuel</b>	Low	Medium	1
<b>Scope 2 - Electricity</b>	Medium	Medium	2
<b>Scope 3</b>			
1. Purchased goods and services	High	Medium	No data*
2. Capital goods	Low	Low	No data
3. Transmission and distribution	Low	Low	2
4. Upstream transportation and distribution	High	Medium	No data*
5. Waste generated in operations	Low	High	4
6. Business travel	High	High	3
7. Employee commuting	High	Medium	4
7. Employee homeworking	Low	Medium	2
8. Upstream leased assets	n/a	n/a	n/a
9. Downstream transportation and distribution	Medium	Medium	No data*
10. Processing of sold products	n/a	n/a	n/a
11. Use of sold products	n/a	n/a	n/a
12. End-of-life treatment of sold products	Medium	Low	No data*
13. Downstream leased assets	n/a	n/a	n/a
14. Franchises	n/a	n/a	n/a
15. Investment	n/a	n/a	n/a

\* will be reported when data is available

## Data improvement plan

In 2024 our ambition is to:

- Capture electricity kwh, gas kwh, and purchased fuel for vehicles data monthly
- Capture business travel by vehicle type
- Capture employee commuting data by vehicle type

Longer term we aspire to:

- Engage our suppliers of purchased goods and services, and transport to provide carbon data or sufficient data to make reasonable estimates

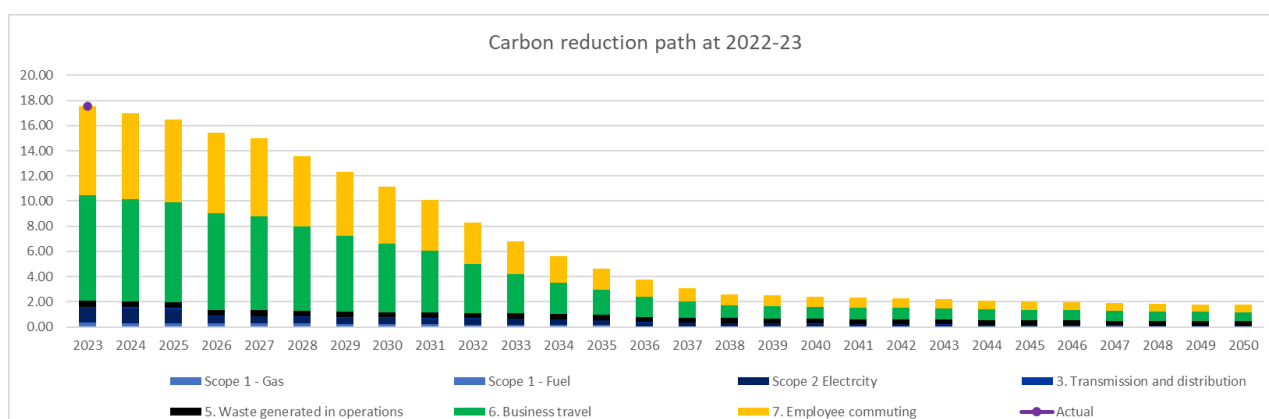
## Emissions reduction targets

In order to our progress to achieving Net Zero, we have adopted the carbon reduction targets detailed in the graph below.

These targets will be updated and recalculated as addition Scope 3 categories are added and data quality is improved (if changes create >5% variance in original calculations).

We project that carbon emissions will decrease to circa 10.9 tonnes by 2030. This is a reduction of 35% from our baseline year.

Our reduction path is plotted below.



The progressive ongoing reductions come predominantly from transition of vehicles used for business travel and home working to ones with lower carbon emissions – currently presumed to be Electric Vehicles.

The plan assumes some unavoidable emissions will remain by 2050, and these will be offset via a verified method of atmospheric CO<sub>2</sub> removal.

We anticipate this path will change significantly over time as our options are evaluated and technology changes.

## Future carbon reduction initiatives

1. Engage with our suppliers to understand and support their plans to reduce emissions in our Scope 3 categories.
2. Encourage / incentivise colleagues to choose lower carbon vehicles when they change them.

## Declaration and Sign Off

This Carbon Reduction Plan has been completed with reference to the published reporting standard for Carbon Reduction Plans, the GHG Reporting Protocol corporate standard<sup>1</sup>, the Corporate Value Chain (Scope 3) Standard<sup>2</sup>.and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>3</sup>.

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

**Signed on behalf of Brenmoor Ltd:**

A handwritten signature in black ink, appearing to be 'M. M. L.', written in a cursive style.

Date: 17.2.26

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<sup>1</sup><https://ghgprotocol.org/corporate-standard>

<sup>2</sup><https://ghgprotocol.org/standards/scope-3-standard>

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

## Appendix – Calculations

All conversion factors applied to relevant units to generate Kg CO<sub>2</sub>e

### Scope 1:

Gas:

	2024	2025
Kwh – from Supplier Invoices		
Conversion factor *	0.18254	0.18293

Fuel:

	2024	2025
Litres of fuel by type from Supplier Invoices		
Conversion factor *	2.55784	2.51206

\* Taken from <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> For relevant years

No fugitive emissions (e.g. from air conditioning system leaks) to our knowledge.

### Scope 2:

Electricity:

	2024	2025
Kwh – from Supplier Invoices		
Conversion factor *	0.19338	0.20707

\* Taken from <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> For relevant years

### Scope 3

#### 3.1 Purchased goods and services

No data from suppliers. A future initiative is to engage suppliers to provide this data. For this report it was decided not to use spend based emission factors.

#### 3.2 Capital goods

No data from suppliers. A future initiative is to engage suppliers to provide this data. For this report it was decided not to use spend based emission factors.

#### 3.3 Transmission and distribution

Note: In this category we have excluded well-to-tank emissions as benchmarks reports from peers do not include this data.

	2024	2025
KwH – from Supplier Invoices for one quarter and estimates for previous periods		

Conversion factor *	0.01769	0.01792
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\* Taken from <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> For relevant years

### 3.4 Upstream transportation and distribution

No data from suppliers. A future initiative is to engage suppliers to provide this data. For this report it was decided not to use spend based emission factors.

### 3.5 Waste generated in operations

Estimated weight from volume of bins collected factored by a volume to waste conversion factor for general waste. DEFRA UK waste average disposal categories then applied to relevant conversion factors”.

\* Taken from <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> For relevant years

### 3.6 Business travel

Business travel miles was sourced from expenses records. Data was provided as a total mileage and an average conversion factors for each business travel category were applied\*.

\* Taken from <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> For relevant years

#### 3.7.1 Employee commuting

An overall commuting mileage was estimated and an average car conversion factor was applied.

#### 3.7.2 Home working

There was no home working reported in the period.