

Carbon Reduction Plan

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Commitment to achieving Net Zero

Castle Building Services Organisation Limited is committed to achieving Net Zero emissions by 2050, covering Scope 1, Scope 2 and relevant Scope 3 emissions across our operations and value chain.

Re-baselining Statement

This Carbon Reduction Plan presents a re-baselined greenhouse gas (GHG) emissions inventory for Castle Building Services Limited. Although this represents our second year of calculating our carbon footprint, we have elected to re-baseline our footprint for the 2025/26 reporting period in line with the recalculation guidelines set out in the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

The decision to re-baseline has been made in the interests of transparency, accuracy and comparability. The re-baseline is justified by the following material developments since the original 2024/25 baseline was established:

- Significant improvement in data availability and granularity. In the first reporting year, data collection processes were maturing, and several emission sources were quantified using high-level estimation methods. For 2025/26, transaction-level data has been captured across material activities.
- Full adoption of a dedicated third-party carbon management software platform, which has enabled robust, auditable data capture, standardised emission factor application and greater consistency across reporting boundaries.
- Material expansion in the scope and scale of Castle's project portfolio during 2025/26, with several new construction projects commencing within the reporting period as Castle continues to scale.
- Alignment of the operational boundary with the minimum mandatory requirements of PPN 06/21, ensuring the submission strictly reflects the Scope 3 categories required by the procurement standard.

Together, these changes meet the GHG Protocol's threshold for a structural and methodological change that significantly affects the comparability of reported data, making re-baselining the more representative and defensible approach. The 2025/26 reporting period will therefore serve as the new baseline against which future emissions performance and reduction targets are measured.

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: 2025/26 (Re-baseline)		
Operation boundary includes the following: Scope 1 (Direct) – Fuel Scope 2 (Energy Indirect) – Electricity Scope 3 (Other Indirect);		
<ul style="list-style-type: none"> • Category 4 Upstream Transportation and Distribution • Category 5 Waste Generated in Operations • Category 7 Employee Commuting 		
Baseline Year Emissions*		
Emissions	Total (tCO2e) (Location-Based)	Total (tCO2e) (Market-Based)
Scope 1	14.67	14.67
Scope 2	119.08	114.42
Scope 3 (included sources)	57.17	57.17
Total Emissions	190.92	186.26

Operational Control Approach (Greenhouse Gas Protocol):

Scope 1 (Direct): Direct emissions from sources owned or controlled by the reporting company. E.g., emissions from company premises and vehicles.

Scope 2 (Energy Indirect): Indirect emissions for the generation of purchased energy for the reporting company's own use. E.g., electricity, steam, heating, and cooling.

Scope 3 (Other Indirect): All other indirect emissions, not included in Scope 2, that are a result of the reporting company's activities but occur at sources not owned or controlled by the reporting company.

In line with the minimum mandatory requirements of PPN 06/21, our 2025/26 re-baseline includes the following Scope 3 categories where material activity has occurred during the reporting period:

- Category 4 – Upstream Transportation and Distribution
- Category 5 – Waste Generated in Operations
- Category 7 – Employee Commuting

Of the five scope 3 categories required for the Carbon Reduction Plan, we currently assess two as exhibiting low relevance, in accordance with the GHGP guidance on materiality (Table 6.1: Criteria for Identifying Relevant Scope 3 Activities in the Corporate Value Chain (Scope 3) Accounting and Reporting Standard). This assessment is subject to ongoing review, and we continue to monitor relevance on a year-over-year basis. The two scope 3 categories currently omitted are as follows:

- Category 6 – Business Travel
- Category 9 – Downstream Transportation

**This Carbon Reduction Plan represents the re-baselining of Castle Building Services' greenhouse gas (GHG) emissions inventory. The 2025/26 reporting period has been adopted as the new baseline year to reflect material improvements in data availability, granularity and the maturity of our carbon management processes following the implementation of a dedicated third-party carbon accounting platform. In accordance with the GHG Protocol Corporate Standard recalculation policy, the re-baseline ensures that subsequent emissions reporting remains transparent, comparable and methodologically consistent. The operational boundaries of our inventory will continue to be reviewed on a year-over-year basis to ensure complete and accurate representation of emissions across our portfolio.*

Emissions Reduction Targets

In order to continue our progress towards achieving Net Zero, Castle Building Services Organisation Limited will seek to adopt the following carbon reduction targets.

Castle Building Services Organisation Limited is currently in a period of significant business growth, with year-on-year expansion in turnover, headcount and project portfolio. For high-growth organisations recognising absolute emissions targets are impractical, Castle has therefore elected to express its emissions performance and reduction targets using an emissions intensity ratio of tonnes of CO₂ equivalent per £ million of revenue (tCO₂e/£m). This approach enables a meaningful comparison of operational carbon efficiency over time, decoupled from the effects of business expansion and economic growth, while remaining consistent with GHG Protocol and PPN 06/21 reporting principles.

Revenue Normalisation

At the time of writing, Castle's 2025 year-end statements were not yet available. Their published financial accounts confirm the following audited turnover figures for recent financial years (year ending 31 December):

- FY2022: £26,841,577
- FY2023: £27,425,090
- FY2024: £52,792,185 (most recent published)

As audited financial accounts for the year ending 31 December 2025 are not yet available at the time of publication, the most recently audited turnover (FY2024: £52,792,185) has been used as a proxy. The baseline intensity ratio will be restated upon publication of Castle's FY2025 audited accounts to ensure ongoing comparability.

Baseline Emissions Intensity

Metric	Location-Based	Market-Based
Total Emissions (tCO _{2e})	190.92	186.26
Estimated Revenue (£m)	52.7	52.7
Emissions Intensity (tCO_{2e}/£m)	3.62	3.53

Using our 2025/26 re-baselined emissions intensity of 3.62 tCO_{2e}/£m (location-based), we have established the following reduction trajectory across our operations and value chain.

We project that carbon intensity has the potential to decrease over the next five years to approximately 2.65 tCO_{2e}/£m by 2030 in a scenario where carbon reduction initiatives were to be implemented effectively. This would represent a 25% reduction from the re-baselined year. This intensity-based trajectory enables continued operational and project growth while embedding meaningful carbon efficiency improvements year-on-year.

Year	Intensity Target (Location-Based) tCO _{2e} /£m	Intensity Target (Market-Based) tCO _{2e} /£m
2025/26 (Baseline)	3.62	3.53
2030 (25% reduction)	2.71	2.65
2050 (Net Zero)	Net Zero	Net Zero

The organisation has set a long-term objective to achieve Net Zero greenhouse gas emissions by 2050, covering Scope 1, Scope 2 and relevant Scope 3 emissions.

Progress against these targets will be monitored annually through our carbon reporting processes and our third-party carbon management platform with the aim of delivering continual reductions through operational efficiency, improved procurement practices and the transition to lower-carbon technologies.

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

As 2025/26 represents the re-baselined reference period for our carbon reporting, completed initiatives will be tracked and reported against this baseline in subsequent reporting periods. Castle has made significant progress during the reporting period in establishing the data and governance infrastructure necessary to support meaningful future reductions, including the implementation of a third-party carbon management platform and structured engagement with the supply chain on emissions data. Please see the following section for all future carbon reduction initiatives proposed.

Future Carbon Reduction Initiatives

To support the delivery of our carbon reduction targets, the following initiatives are to be considered for implementation:

- Environmental Management Certification – Implementation and maintenance of ISO 14001 Environmental Management System, ensuring structured monitoring and continual improvement of environmental performance.
- Fleet Electrification Programme – Transition of the company vehicle fleet from diesel to electric and hybrid vehicles.
- Energy Efficiency Improvements – Installation of LED lighting and energy-efficient systems within office facilities.
- Digital Construction and BIM – Increased use of Building Information Modelling (BIM) and digital coordination tools to improve material efficiency, reduce rework, and minimise construction waste.
- Sustainable Procurement Practices – Engagement with suppliers to prioritise low-carbon materials and responsible sourcing across construction projects and develop a Sustainable Procurement management plan aligned to ISO20400.

- Waste Management Improvements – Implementation of improved site waste segregation and recycling procedures to divert waste from landfill.
- Renewable Electricity Procurement – Where feasible, transition to 100% renewable electricity supply contracts for all operational facilities.
- Low-Carbon Construction Materials – Increase the use of lower embodied carbon materials, including recycled steel, low-carbon concrete alternatives, and responsibly sourced building products and obtain Environmental Product Declaration's (EPD's) enabling low carbon materials to be reflected in future carbon footprint reporting.
- Supply Chain Engagement Programme – Work collaboratively with suppliers and subcontractors to encourage carbon measurement, reporting, and reduction initiatives aligned with SBTi.
- Operational Energy Monitoring – Implement enhanced energy monitoring systems to identify efficiency opportunities across offices and project operations.
- Employee Engagement and Training – Deliver sustainability training programmes to support carbon reduction practices across design, procurement, and construction activities.
- Waste Reduction and Circular Economy Practices – Increase reuse, recycling and material recovery on construction sites to support circular economy principles.

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 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, 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.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of supplier:

C Muldoon
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Date: 19.05.2026