Carbon Reduction Plan

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Author: Nigel Jones, Director

1. Commitment to Achieving Net Zero

Rowfield Commercial Ltd. recognises the urgent need to address climate change and is committed to achieving Net Zero greenhouse gas emissions by 2050, in line with UK Government policy and the requirements of PPN 06/21.

This commitment has been formally adopted at Board level and is integrated into our strategic planning and project delivery. As a consultancy supporting critical infrastructure projects, we understand our responsibility not only to reduce our own impacts but also to encourage sustainable practices across our supply chain and partnerships.

Our approach combines practical measures we can act on today with a long-term vision for innovation, ensuring that environmental stewardship remains central to how we operate and deliver value for clients.

2. Baseline Emissions Footprint

Baseline Year: 2024/25

Baseline emissions are a record of the greenhouse gases produced in the period July 2024 to July 2025 and serve as the reference point against which reductions will be measured.

BASELINE EMISSIONS	TOTAL (tCO_2e)
Scope 1 (Direct emissions – fuel, vehicles, heating)	**0**
Scope 2 (Purchased electricity/energy)	**0**
Scope 3 (Business travel, included sources)	71
Total	71

Additional notes:

- Rowfield owns no fleet vehicles or fixed premises; therefore, Scope 1 and Scope 2 emissions are negligible.
- Scope 3 emissions are based on calculations of vehicular usage, train usage and hotel accommodation.
- Other Scope 3 categories (commuting, hotels, waste, purchased goods/services) will be assessed in future years.

3. Current Emissions Reporting

Reporting Year: 2025/26

This section presents Rowfield's most recent annual carbon footprint, which forms the benchmark for tracking progress against future reduction targets.

EMISSIONS	TOTAL (tCO_2e)
Scope 1	**0**
Scope 2	**0**
Scope 3	**18.84**
Total	**18.84**

This reporting year is a vast improvement upon the baseline figures provided for the period of 2024/2025, which demonstrates Rowfield Commercial's commitment to formally reduce the business operational emissions. Calculations of which are formally captured below:

- **Vehicular** usage calculations are based on 67,669.50 total business miles travelled during 2025/26 period. The total mileage of which is 108,903.50 kilometres when converted for the calculation based on the following breakdown:
- Diesel with factor 0.17304 kg CO_2e / km -
- 38,736.6 km × 0.17304 kg CO_2e/km = 6,702.9 kg CO_2e (6.703 tCO_2e)
- Petrol with factor 0.16272 kg CO_2e/km
- 60,247.5 km × 0.16272 kg CO_2e/km = 9,803.5 kg CO_2e (9.803 tCO_2e)

  Total vehicular 16.506 tCO_2e
- **Train** usage calculations are based on a total of 23,0001 business miles travelled during 2025/26 period. The total mileage of which is 37,016.6 kilometres when converted for the calculation based on the following breakdown:

- Train usage with factor of 0.03546 kg CO_2e/km
- 37,016.6 km × 0.03546 kg CO_2e/km = 1,312.6 kg CO_2e (1.313 tCO_2e)

  Total Train 1.313 tCO_2e

- **Hotel** usage calculations are based on a total of 98 days / nights used during the 2025/26 period. The total for the 98 day calculation is as follows:
  - Hotel stay using a factor of 10.4 kg CO_2e / room-night
  - 98 days/nights × 10.4 kg CO_2e/night = 1,019.2 kg CO_2e (1.019 tCO_2e)

    Total Hotel 10.19 tCO_2e

Scope 3 categories for Vehicular fuel, Train and Hotel usage is = 18,838 kg CO_2e = **18.84 tCO_2e**

4. Emissions Reduction Targets

Rowfield has adopted the following emission reduction targets, which balance ambition with the realities of a consultancy-led organisation:

- Short term (by 2027): Establish fuller Scope 3 reporting to include waste, and purchased services. Target a 10% reduction in travel-related emissions (through increased use of rail, lift sharing, remote working, and EV adoption).
- Medium term (by 2030): Reduce overall emissions by 25% from the original baseline through business travel reduction, supplier engagement, and greater digitalisation.
- Long term (by 2040): Reduce overall emissions by 50% from baseline, primarily through full electrification of reimbursed travel and enhanced supply chain sustainability.
- Net Zero by 2050: Achieve 100% reduction or offset residual emissions through credible carbon removal/offsetting schemes.

Progress against these targets will be monitored annually and published in updated Carbon Reduction Plans.

5. Scope 1, 2, and 3 Emissions Explained for Rowfield

To provide transparency, Rowfield has broken down its emissions profile using the recognised Scope 1, 2 and 3 frameworks. This ensures clarity on what is included, excluded, and planned for future measurement.

Scope 1 – Direct emissions
Rowfield owns no vehicles, depots, or heating systems. Scope 1 is therefore zero. If Rowfield acquires vehicles or direct fuel assets in the future, these will be incorporated.

Scope 2 – Purchased energy
Rowfield does not lease or operate permanent offices. Staff work from client sites, hot desks, and home offices. As no electricity is purchased directly by Rowfield, Scope 2 is currently negligible. Home working electricity will be considered in future reporting.

Scope 3 – Indirect value chain emissions

- Business travel (captured): Total vehicular 16.506 tCO_2e
- Employee commuting (not yet captured): Minimal, as staff are primarily remote. Future reporting will include estimates.
- Waste generated (low): Mainly digital operations; some e-waste and IT disposal. Will be tracked under ISO 14001 implementation.
- Purchased goods & services (not yet quantified): Key upstream impacts include IT services, professional services subcontracting, and occasional office rental. This category will be developed further.
- Optional categories (future ambition): Home working energy, cloud services, and supply chain engagement.

6. Carbon Reduction Projects

Rowfield is already implementing measures to reduce its environmental impact and has identified future initiatives to accelerate progress toward Net Zero.

Our current focus is on reducing emissions from travel and office use through digital collaboration, remote working, and paperless processes. Looking ahead, we will expand efforts to include supplier engagement, employee training, and ISO 14001 accreditation maintenance, ensuring carbon reduction becomes a continuous part of how we work.

Completed Initiatives

- Adoption of remote working and hybrid collaboration tools, reducing commuting and travel.
- Use of shared/satellite offices instead of operating permanent premises.
- Paperless processes through cloud-based project management systems.
- Use of video conferencing to minimise unnecessary site visits.

Future Initiatives

- Transition to electric vehicle mileage reimbursement where possible.
- Greater use of rail and public transport for site visits.
- Implementation of carbon literacy training for staff.
- Engagement with suppliers and subcontractors on sustainable procurement and reporting.
- Maintenance of ISO 14001 Environmental Management System for systematic monitoring and improvement.

7. Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance. Emissions have been reported and recorded in line with the GHG Protocol Corporate Standard and UK Government emission conversion factors.

Scope 1 and 2 emissions have been reported in line with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and approved by the Board of Directors.

Signed on behalf of Rowfield Commercial Ltd:

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Simon Yates

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Date: September 2026

References

1. Cabinet Office – Carbon Reduction Plan guidance

Notes for completion

2025-04-16_PPN_006_Carbon_Reduction_Plan_Template.odt

2. UK Government (DESNZ). *Greenhouse Gas Reporting: Conversion Factors 2024 (Condensed Set, for Most Users, v1.1).* Published July 2024.
   Available at: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024

3. ghg-conversion-factors-2024-condensed_set__for_most_users__v1_1

ghg-conversion-factors-2024-condensed_set__for_most_users__v1_1.xlsx

Emissions from business travel have been calculated using the 2024 UK Government GHG Conversion Factors (Business travel – land, 'Car – average, unknown fuel'), equating to 0.2686 kg CO_2e per mile.

∑ (distance travelled by vehicle type (vehicle-km or passenger-km) × vehicle specific emission factor (kg CO2 e/vehicle-km or kg CO2 e/passenger-km))

4. Technical Guidance for Calculating Scope 3 Emissions (version 1.0)

Supplement to the Corporate Value Chain (Scope 3) Accounting & Reporting Standard

Scope3_Calculation_Guidance_0.pdf

5. UK Government (Cabinet Office). *Procurement Policy Note (PPN) 006: Taking Account of Carbon Reduction Plans in the Procurement of Major Government Contracts.* Published June 2021.
   Available at: PPN 006: Taking account of Carbon Reduction Plans in the procurement of major government contracts - GOV.UK

6. Greenhouse Gas Protocol. *Corporate Accounting and Reporting Standard*. World Resources Institute & World Business Council for Sustainable Development. Revised Edition, 2015.
   Available at: https://ghgprotocol.org/corporate-standard

7. UK Government (BEIS). *Streamlined Energy and Carbon Reporting (SECR) Guidance.* 2019.
   Available at: https://www.gov.uk/guidance/streamlined-energy-and-carbon-reporting