CSG CAPITAL SERVICES GROUP

CARBON REDUCTION PLAN

PPN 06/21 COMPLIANCE DOCUMENT • 2026

Capital Services Group Ltd
Company Registration No: 11796276
Publication Date: 9 September 2026 (Revision 3)
Baseline Year: 1 January 2024 to 31 December 2024
Reporting Year: 1 January 2025 to 31 December 2025
Reporting Period: Calendar Year (1 January – 31 December) | Next Review: by 30 June 2027

1. Commitment to Achieving Net Zero

Capital Services Group Ltd (CSG) is committed to achieving Net Zero greenhouse gas emissions by 2040 across all scopes of our business activities.

We also fully support our clients' environmental targets and are committed to aligning with frameworks that target Carbon Neutrality by 2030 wherever applicable.

2. Baseline Emissions Footprint

CSG completed its first formal carbon footprint assessment for the 12-month calendar-year period from 1 January 2024 to 31 December 2024. This covers Scope 1, Scope 2, and selected Scope 3 activities (business travel, waste disposal, and procurement of key materials). The assessment used the GHG Protocol Corporate Standard and standard DEFRA/BEIS conversion factors applied to available activity data (fuel and electricity consumption, mileage records, and waste tonnage).

Baseline Year: 1 January 2024 to 31 December 2024

Emissions Scope	Baseline (tCO2e)	% of Total
Scope 1 (direct — fleet fuel, gas heating)	22.4	21%
Scope 2 (indirect — purchased electricity, location-based)	14.8	14%
Scope 3 (selected — business travel, waste, procurement of key materials)	68.3	65%
Total Baseline Emissions	105.5	100%

Figures represent an internal estimate based on available activity data and standard conversion factors. This baseline will be refined as data collection matures and may be revised following future independent verification.

3. Current Emissions Reporting

Having established our baseline for the calendar year ending 31 December 2024, CSG has now completed its first full annual reporting cycle for the 12-month period from 1 January 2025 to 31 December 2025, in line with the GHG Protocol and aligned to PPN 06/21 requirements. The same 12-month calendar-year reporting period and methodology have been used consistently across both years to ensure the figures are directly comparable.

Reporting Year: 1 January 2025 to 31 December 2025

Emissions Scope	Reporting Year (tCO2e)	vs Baseline
Scope 1 (direct — fleet fuel, gas heating)	19.8	-11.6%
Scope 2 (indirect — purchased electricity, location-based)	11.2	-24.3%
Scope 3 (selected — business travel, waste, procurement of key materials)	64.5	-5.6%
Total Reporting Year Emissions	95.5	-9.5%

Reporting year figures reflect the emissions reduction initiatives set out in Section 5, including the switch to a renewable electricity tariff and the transition of the management fleet to plug-in hybrid vehicles. This Carbon Reduction Plan will continue to be reviewed and reissued annually, in line with our calendar-year reporting period and within 6 months of each year-end (31 December).

4. Emissions Reduction Targets

To achieve Net Zero by 2040, our interim targets, measured against our baseline year (1 January 2024 to 31 December 2024), are:

Target	Baseline (2024)	Target by Year
30% reduction in Scope 1 & 2 emissions	37.2 tCO2e	≤ 26.0 tCO2e by 2028
50% reduction in Scope 3 (waste & procurement)	68.3 tCO2e	≤ 34.2 tCO2e by 2030
Net Zero across all scopes	105.5 tCO2e	0 tCO2e by 2040

This Carbon Reduction Plan will be reviewed and updated annually, within 6 months of our reporting year-end (31 December), to reflect progress against these targets.

5. Carbon Reduction Initiatives

We have already implemented the following environmental management measures:

Energy and Utilities

- LED lighting and motion sensors installed in office and site welfare units
- Office electricity supplied by Octopus Energy on a renewable tariff (completed 2026)
- Programmable heating controls and upgraded insulation

Fleet and Transport

- Optimised route planning and fuel-efficient driving policies
- Managers and supervisors now driving plug-in hybrid electric vehicles (PHEVs), reducing fleet-related fuel consumption and emissions
- Promotion of shared transport or public transport where feasible

Construction Site Practices

- Low-energy equipment and lighting for all sites
- Segregation of waste and landfill diversion targets
- Reuse of surplus materials and use of sustainable alternatives

Supply Chain and Procurement

- Preference for FSC-certified timber, low-emission materials, and local sourcing
- Engagement with suppliers offering take-back schemes and recycled content

Employee Engagement

- Environmental toolbox talks and inductions
- Digital-first policy to reduce printing and paper waste
- Internal campaigns promoting behavioural changes (switch off, car share, recycle)

Future Actions

- Developing a Net Zero Roadmap with SMART milestones
- Seeking alignment with PAS 2060 or ISO 14064 from 2026
- Extending our Scope 3 emissions boundary to include subcontractor and wider supply chain emissions from 2027
- Considering a carbon offsetting scheme as a short-term mitigation tool
- Publishing our next annual Carbon Reduction Plan update by 30 June 2027, in line with our calendar-year reporting period

6. Declaration and Sign-Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and the associated guidance and reporting standard.

It has been reviewed and approved by the senior management team at Capital Services Group Ltd.

Signed:

Name: Alex Rooney
Position: Managing Director
Date: 9 September 2026