Carbon Reduction Plan – 2025-26

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Introduction

Gardiners recognise the need for urgent action to reduce the effects of global climate change due to Green House Gas emissions. Building upon the foundation of our Environmental Management System, Gardiners are implementing change to reduce our Carbon Emissions by:

- Improving our GHG measuring and monitoring systems
- Analysing results in a timely and industry recognised manner
- Identifying opportunities for improvement
- Implementing and maintaining emission reduction projects
- Researching and developing potential practical change to our operations

As sustainability best practices develop, we will continually review and update our Sustainability Management System. Further details regarding the standards that we have adopted and our reporting methods are summarised below in the Methodology section.

Whilst Gardiners do not hold any contracts which fall within scope, we have opted to adopt the guidance published within Procurement Policy Note (PPN) 06/21 and published this Carbon Reduction Plan.

Commitment

The Science Based Targets initiative (SBTi) is a collaboration between CDP (Carbon Disclosure Project), the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF).

The SBTi defines and promotes best practice in science-based target setting and independently assesses companies' targets.

Gardiners has committed to set near-term company-wide emission reductions in line with climate science with the SBTi.

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Gardiners Target: Near term: 1.5°C by 2030

R.F. Gardiner Limited commits to reduce scope 1 and scope 2 GHG emissions 46% by 2030 from a 2019 base year, and to measure and reduce its scope 3 emissions.

This target was approved using a streamlined target validation route exclusive to small and medium-sized enterprises (SMEs).
https://sbtiservices.com/services/sme

Methodology

Gardiners have adopted the following methodologies to ensure consistency and transparency when accounting for and reporting our emission data and targets:

- Our reduction target has been validated by Science Based Targets initiative (SBTi).
  https://sciencebasedtargets.org/

- This plan has been developed utilising guidance detailed within the UK Government's Procurement Policy Note (PPN) 06/21 set of documents.

- Greenhouse gas emissions reported within this document align with the reporting requirements set out within PPN 06/21. The Scope 3 subset requirements will be adopted although these have yet to be reported).
  https://www.gov.uk/government/publications/procurement-policy-note-0621-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts

- Greenhouse gas emission data is sourced from the UK Government's annually published Greenhouse Gas (GHG) Conversion Factors for Company Reporting. Greenhouse gas emission data is measured, calculated and reported as tonnes of carbon dioxide equivalent (tCO_2e).
  https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

- Gardiners' carbon footprint for Scopes 1 and 2 emissions are calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.
  https://ghgprotocol.org/corporate-standard

- Gardiners' carbon footprint for Scope 3 emissions are calculated in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard.
  https://ghgprotocol.org/corporate-value-chain-scope-3-standard

- Gardiners do not meet the financial turnover threshold for mandatory reporting of carbon emissions in accordance with the Streamlined Energy and Carbon Reporting (SECR) regulations. The guidance has however been given consideration when establishing our methodologies.
  https://assets.publishing.service.gov.uk/media/67161e8696def6d27a4c9ab3/environmental-reporting-guidance-secr-march-2019.pdf

Emission Reporting

Baseline

Baseline emissions are a record of the greenhouse gasses 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: CALENDAR YEAR 2019			
Additional details relating to the Baseline Emissions calculations.			
Gardiners chose 2019 as our baseline, as the 2020 calendar year was not representative of normal operations due to Covid-19 restrictions. Also, during the calendar year 2021, Gardiners had begun to undertaken improvements to reduce emissions.			
EMISSIONS	**Location Based (UK) (tCO_2e)**	**Market Based (tCO_2e)**	**SOURCE / COMMENTARY**
Scope 1	424.4	424.4	Natural gas, fuels, refrigerants for own use. Usage monitoring derived from fuel card drawings, delivery volumes, servicing records and financial data.
Scope 2	40.5	29.7	Electricity for buildings, equipment and vehicle charging. Usage monitoring from utility billing, meter readings and supply contracts.
Scope 3	Not available		Scope 3 emission data is currently being generated from historic procurement data. Priority is being given to the reporting of the Scope 3 subset of categories as specified within PPN 06/21.
Total Emissions	**465**	**454.1**	**Scopes 1 & 2 only**

Current

Our latest reported greenhouse gas emissions are summarised below. Not only have significant initial reductions been achieved, but against a backdrop of significant business growth we remain below our emissions target. Additional information is provided in Table 1 below.

REPORTING YEAR: CALENDAR YEAR 2025			
EMISSIONS	**Location Based (UK) (tCO_2e)**	**Market Based (tCO_2e)**	**SOURCE / COMMENTARY**
Scope 1	287.7	287.7	Fuels, refrigerants for own use. Usage monitoring derived from fuel card drawings, delivery volumes, servicing records and financial data.
Scope 2	23.9	0.9	Electricity for buildings, equipment and vehicle charging. Usage monitoring from utility billing, meter readings and supply contracts.
Scope 3	Not available		Scope 3 emission data is currently being generated from historic procurement data. Priority is being given to the reporting of the Scope 3 subset of categories as specified within PPN 06/21.
Total Emissions	**311.6**	**288.6**	**Scopes 1 & 2 only**

Table 1 – Carbon Intensity by Business Turnover

CALENDER YEAR:	2019	2025
Statutory Turnover (£ million)	6.127	11.999
Scope 1&2 Emissions (tCO_2e) Market Based Data	454.1	288.6
Emission Intensity (tCO2e / £m)	**74.1**	**24.1**

Targets

Gardiners has committed to set near-term company-wide emission reductions in line with climate science with the SBTi.

Gardiners Target: Near term: 1.5°C by 2030

R.F. Gardiner Limited commits to reduce scope 1 and scope 2 GHG emissions 46% by 2030 from a 2019 base year, and to measure and reduce its scope 3 emissions.

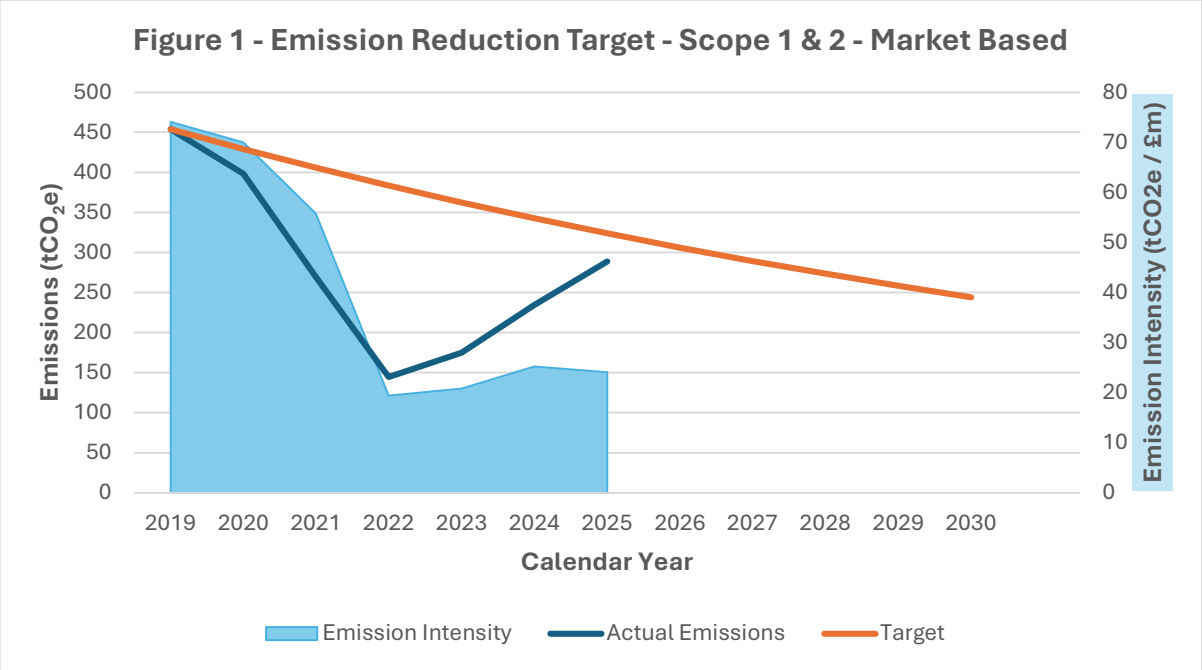
This target was approved using a streamlined target validation route exclusive to small and medium-sized enterprises (SMEs). Please refer to the Commitment section above for further details.

Gardiners' absolute Scope 1 & 2 emission level grew slightly from 2022 through 2025 as initial reduction projects have been offset by growth. We are expecting absolute reductions to continue in future however as additional investments in modern technologies and further roll out of biofuels and electrification are achieved.

Gardiners are continuing to review our longer-term targets, net zero target and our scope 3 emission reduction targets. Updates on our progress will be published at least annually in our future Carbon Reduction Plans.

Gardiners Scope 1 and Scope 2 near-term emission reduction target is displayed below in Figure 1.

Figure 1 – Emission Reduction Target



Carbon Reduction Projects

Completed

The following sustainability management measures and projects have been completed since our 2019 baseline and will remain in effect:

- Gardiners Environmental Management System (EMC) is certified to ISO14001:2015 and we will continue to assess our environmental impacts annually and implement continual improvements based upon our Plan, Do, Check, Act methodology.
- Sustainable procurement and waste management procedures introduced to promote energy efficiency and materials sustainability.
- Lighting upgrade of factory high level Sodium to LED lamps.
- LED lighting upgrades to some office areas.
- LED lighting upgrades to external yard lighting incorporating timer and PIR controls.
- Extended yard waste recycling facilities to incorporate metals and recyclable mixed waste.
- Replacement of air conditioning units with modern electric panel heating in warehouse offices.
- Installation of suspended ceiling insulation at Head Office.
- Replacement of Head Office oil fired central heating boiler with air source heat pumps.
- IR Heating installation within workshop maintenance area.
- Transition to electric powered hand tools.
- Fully electric and hybrid passenger vehicle purchases.
- Following trials with Hydrotreated Vegetable Oil (HVO) as a drop-in replacement for red and white diesel, Gardiners' Head Office fuel tanks were converted from pump diesel to HVO in 2021. Following the legislation change in April 2022 the use of "Red" diesel and "Red" HVO was discontinued and replaced by White HVO.
- Move to 100% renewable electricity supply at Gardiners' head offices and our Ludlow depot.
- Further roll-out of fully electric passenger vehicles where appropriate within 2025.
- Further LED lighting upgrades completed at Head Office using latest technology.

Ongoing and Planned

The following sustainability management measures and projects are planned or in progress:

- Material trials ongoing to replace traditional building materials with lowered carbon emission alternatives.
- Further development of low carbon inventory of materials that can be utilised, to promote project carbon savings and support clients in sustainability goals.
- Ongoing trials and transition to electric powered larger plant and equipment.
- Ongoing trials with electric powered grounds maintenance equipment.
- Ongoing optimisation of travelling routes and operational controls to reduce vehicle miles per capita.
- Further air conditioning equipment decommissioning.
- Improved electricity metering for tenant areas. This is to determine the split more accurately between Scope 2 and Scope 3 emissions and assist targeted improvements in energy efficiency.
- Trials of fully electric commercial vehicles ongoing to test technology and commercial use viability as replacements for fleet vehicles.
- HVO will continue to be deployed as a transitional fuel to help emission reductions until electrification becomes a more viable option due to range, capital costs and other operational restrictions.
- Gardiners will continue to develop our educational and communication programmes to engage with employees and develop sustainable policies and practices throughout all levels of the organisation.
- Development of Scope 3 monitoring and measurement techniques and software.
- Supply chain review to establish opportunities for Scope 3 sustainability improvements.
- Review and establish longer term emission reduction and net zero targets.
- Explore certification options for Gardiners' Sustainability Management system.
- Solar panel installation at Gardiners' Head Office.
- Review of behavioural improvement tracking systems for vehicle drivers.
- Improvements to project planning processes to optimise material and waste optimisation.

Document Control

Revision History

This Carbon Reduction Plan is the property of Gardiners. It is a controlled document and is approved for adequacy prior to issue by our Systems and Compliance Director, Kenton Hodges.

This document is reviewed and updated as necessary and re-approved prior to re-issue by our Managing Director, Chris Gardiner.

This document is available in both hard copy and electronically and made available to all staff to ensure that it is available at point of use. Should there be any alterations to this document a copy of the obsolete document shall be archived for a period of at least one year and all other obsolete documents will be destroyed in order to prevent their unintended use.

The version status of this document is identified in the table below.

REVISION DATE	VERSION	AMENDMENT
11/2024	1	Original issue
10/2026	2	Updated with 2024 and 2025 emission data and expanded to show location based (UK) and Market Based emissions. Latest carbon reduction measures added.

Distribution

Where this document is printed and distributed within the organisation a list is kept of all owners in order to control amendments and subsequent recalls.

Where copies are supplied to external individuals or organisations, these shall be marked as UNCONTROLLED at time of issue.

ISSUED TO	HARDCOPY / ELECTRONIC
Kenton Hodges	H
Shared Network Drive	E
Website – www.gardiners.uk.com/sustainability	E

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[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

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[3].

This Carbon Reduction Plan has been reviewed and signed off by Top Management.

Signed on behalf of Gardiners:

K D Hodges

Kenton Hodges, Systems and Compliance Director

October 2026

Compliance Notes:
Gardiners are aware that this Carbon Reduction Plan may not be considered compliant with PPN 06/21 due to Scope 3 emission data not yet being available. This data will be published and the Plan revised as a priority.

[1] https://ghgprotocol.org/corporate-standard
[2] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[3] https://ghgprotocol.org/corporate-value-chain-scope-3-standard