

Carbon Reduction Plan

Supplier name: Cumming Europe Limited (UK) (CEL)

Publication date: 23rd September 2025

Commitment to achieving Net Zero

Cumming Europe Limited (UK) (CEL) is committed to achieving Net Zero emissions by 2050.

CEL Emissions Reporting

As part of our commitment to transparent and data driven environmental reporting CEL has completed a detailed assessment of its greenhouse gas emissions for the 2024 reporting year. This analysis was conducted using actual gas and electricity consumption data, alongside comprehensive Scope 3 inputs, including but not limited to, employee commuting, business travel, waste and electric car charging. Emission factors from the UK Government were used to precisely convert Scopes 1, 2 and 3 emissions into tCO₂e per full time equivalent employee (FTE).

To ensure consistency across the wider organisation, we compared our calculated emissions with those generated by our parent company Cumming Group's overall Carbon Reduction Plan, using their algorithmic estimation model generated in Gravity Climate. Encouragingly, the results aligned closely, with an average variance of 13.5% across 7 UK offices, demonstrating robustness of emissions data and the reliability of the estimation model. Given this close alignment, and the fact that CEL reports into the Cumming Group's overall figures, we have adopted Cumming Group's modelled numbers for our Carbon Reduction Plan.

Due to significant business growth of the Cumming Group through acquisitions and mergers, together with the reporting of additional Scope 3 emissions and the increase in business travel emissions from team member growth and post-Covid recovery, our reported emissions have increased. However, we remain fully committed to transparent reporting and are proud to contribute positively to the Group's sustainability goals of reducing Scope 1, 2 and 3 emissions intensity by 25% by 2028 from its baseline year.

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Baseline Year: 2022	
Baseline year emissions:	
EMISSIONS	TOTAL (tCO_{2e})
Scope 1	44.10
Scope 2	89.53
Scope 3 (Included Sources) <u>Scope 3 breakdown</u> 5. Waste generated in operations 8. Business travel	310.05 0.56 309.49
Total Emissions	443.68

CEL has used the overall Cumming Group baseline for consistency with Cumming Group reporting. In 2022, CEL FTEs accounted for 16.58% of overall group headcount, and therefore the Cumming Group baseline figures have been multiplied by 16.58% to reflect the CEL baseline.

Current Emissions Reporting

Reporting Year: 2024	
EMISSIONS	TOTAL (tCO_{2e})
Scope 1	36.07
Scope 2	82.41
Scope 3 (Included Sources) <u>Scope 3 breakdown</u> 1. Purchased Goods and Services 3. Fuel and Energy Related activities 5. Waste generated in operations 7. Employee Commuting 8. Business travel	3615.75* 202.06 33.69 0.26 387.60 1143.14
Total Emissions	3734.23

*Additional categories of Scope 3 emissions were added in 2023, including Category 7 (employee commuting), and Category 1 (Purchased Goods and Services). Notably, the inclusion of Purchased Goods and Services, which accounted for over 50% of the total Scope 3 emissions, and Employee Commuting, which contributed more than 16%, were the largest factors driving the rise in Scope 3 emissions from 2022. The significant impact of employee

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commuting can be attributed to the company's size, the expansion into new office spaces, and the post-Covid return to offices. Similarly, the emissions from Purchased Goods and Services are largely driven by expenditures on facility maintenance, equipment, technology, and consultant support, all crucial for us to deliver high-quality services to our clients. These categories were not previously included in the 2022 Scope 3 emissions baseline.

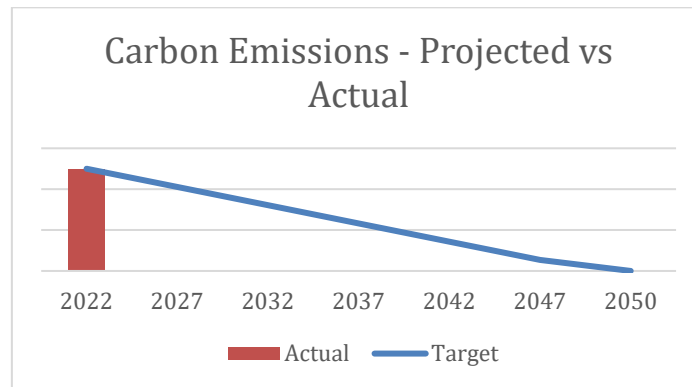
Cumming Group has, and continues to go through substantial growth and change, and recognising Cumming Group's international reach and multi-sector service offerings, we have aligned our ESG policy and goals with the applicable United Nations Sustainable Development Goals.

Emissions reduction targets

In order to continue our progress to achieving net zero, we have a goal of reducing our Scope 1, 2 and 3 emissions intensity by 25% by 2028 from our baseline and have adopted the following carbon reduction targets

5 year goal	Initiatives	Alignment with UNSDGs
Reduce our GHG emission intensity for scope 1 & 2 (kgs. CO2e per office space sq ft) 25% by 2028 from 2022 numbers	<ul style="list-style-type: none"> Review corporate tenant improvement design standards to identify additional energy efficiency / conservation measures for adoption for all future office fit-outs and modernisation Prioritise leasing offices in buildings with relevant sustainability certifications (e.g LEED, BREEAM, WELL etc.) Collaborate with landlords & explore options to purchase renewable energy. Evaluate and select strategies to reduce emissions from employee commute and business travel Phase out single-use plastic water bottles from offices 	7, 13
Reduce our GHG emission intensity for scope specific applicable scope 3 categories of emissions (kgs. CO2e per team member) 25% by 2028 from 2022 numbers		7, 11, 13
Provide strategic guidance and solutions to support our clients to achieve their Net Zero goals	<ul style="list-style-type: none"> Support our clients by contributing to their ESG goals, considering measures to remove, reduce and control environmental risks. 	7, 13
Reduce the carbon intensity of our supply chain 25% by 2028 from 2022 baseline	<ul style="list-style-type: none"> Create an internal Sustainable procurement policy and reporting mechanism, monitor supplier performance. 	13
		12, 13

We project that carbon emissions will decrease over the next five years to 332.76 tCO₂e by 2028. This is a reduction of 25% from our baseline target (excluding any additional Scope 3 items introduced since 2022).



Carbon Reduction Projects

2023 was a year of growth for Cumming Group, with 5 companies acquired internationally leading to 7 additional offices and a significant headcount increase based across a wider geography, which resulted in an increase in our square footage, energy consumption and business travel. We have also introduced further Scope 3 emissions categories which has increased our overall reported emissions. However, the following environmental measures and projects have been completed or implemented since the 2022 baseline was set and we continue to review our targets and projects:

Completed Carbon Reduction Initiatives

The overall total carbon emissions (Scope 1, 2 and 3) have not reduced as set out above however the reduction achieved by these schemes for Scope 1 and 2 emissions equate to 15.15 tCO₂e, an 11.3% reduction against the 2022 baseline. The measures will be in effect when performing the contract.

The following environmental management measures and projects have been completed or implemented since the 2022 baseline.

- Maintained ISO14001 accreditation during business growth activities
- Launched environmental policy outlining our commitment to minimising our impact on the environment supported by awareness sessions with our teams
- Sustainable sourcing of equipment and supplies
- Introduction of conferencing facilities in offices to reduce travel
- Introduction of hybrid and electric vehicles to the car fleet list
- Introduction of waste recycling bins and shredding recycling service
- Recycling of equipment no longer in service for re-use elsewhere
- Purchase of recycled materials used in the office, e.g. paper, photocopier cartridges, toilet rolls, hand towels

Future carbon reduction initiatives

In the future we hope to implement further measures such as:

- Registration for Science Based Targets (ongoing with SBTi) – launch in 2025/26
- Review the introduction of an EV salary sacrifice scheme for staff.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 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 standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

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) Standard³.

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

Signed on behalf of the Supplier:



Craig Maunder, CEO Cumming Group UK and Europe

Date: 23rd September 2025

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

² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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