

Carbon Reduction Plan

Supplier name: Cera Care Limited and subsidiaries

Publication date: Updated: June 2026

1. Commitment to achieving Net Zero

Cera Care is committed to achieving Net Zero emissions by 2050.

2. 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: 2022/23

Additional Details relating to the Baseline Emissions calculations.

Scope 1 and Scope 2 Baseline Emissions are derived from our ESOS (Energy Saving Opportunity Scheme) Reports submitted to the Environment Agency on 24th July 2024. Baseline totals were: **Scope 1 = 11,449 tCO₂e**; **Scope 2 = 489 tCO₂e**; **Scope 3 = 27,855 tCO₂e**; **total = 39,793 tCO₂e**.

These reports were approved by our ESOS Assessors and the Board of Cera. The methodology for measuring our carbon footprint is in line with the Greenhouse Gas protocol and the BEIS Environmental Reporting Guidelines. The calculations were completed on the SmartCarbon Calculator using the UK Government emissions factors.

Included within Scope 1 emissions, we have elected to include the business mileage of carers use of own cars traveling to service users, rather than Scope 3 Emissions.

Scope 3 Emissions these have been estimated in respect of the relative size of the emissions from the Scope 3 activity compared to scope 1 and 2.

Category	2022/23 baseline (tCO₂e)	2025 actual / updated (tCO₂e)
Scope 1	11,449	6,390
Scope 2	489	370
Scope 1 & 2 total	11,938	6,760
Scope 3 (baseline allocation)	27,855	15,783 (estimated, see note)
Total emissions	39,793	22,543 (estimated)

3. Updated emissions (2025)

Reporting period: financial year ended **31 December 2025**.

The Group's reported emissions for 2025 are:

- **Scope 1: 6,390 tCO₂e**
- **Scope 2: 370 tCO₂e**
- **Total Scope 1 & 2: 6,760 tCO₂e**

Total UK energy consumption (2025): 29,048,774 kWh (2024: 26,497,823 kWh).

4. Updated Emissions Table

Category	2022/23 baseline (tCO ₂ e)	2025 actual / updated (tCO ₂ e)
Scope 1	11,449	6,390
Scope 2	489	370
Scope 1 & 2 total	11,938	6,760
Scope 3 (baseline allocation)	27,855	15,783 (estimated, see note)
Total emissions	39,793	22,543 (estimated)

Below are the split of emissions between the different types of emission:

Scope Type	Description	TOTAL (tCO ₂ e) baseline	2025 actual / updated (tCO ₂ e)
Scope 1	Natural Gas	460	370
Scope 1	Diesel Cars – Carers to Service Users	4,245	1,744
Scope 1	Petrol Cars – Carers to Service Users	6,744	3,964
Scope 2	Grid Electricity	489	682
Scope 3	Upstream transport & Distribution	12,590	7,134
Scope 3	Downstream transport & Distribution	3,560	2,017
Scope 3	Employee Travel	2,380	1,348
Scope 3	Business Travel (NOTE – this is included under Scope 1 emissions above)	0	0
Scope 3	Waste Generated by Operations	9,325	5,284
	TOTAL	39,793	22,543

5 Scope 3 estimation note and Annex

Approach: To produce an updated CRP in a timely and auditable way, Scope 3 for 2025 has been estimated by **pro-rating** the baseline Scope 3 using the ratio of 2025 Scope 1+2 to baseline Scope 1+2. This preserves the original boundary and relative category allocation while reflecting the Group's reduced direct emissions. See Annex for the Scope 3 Estimation Methodology and Supporting Information

6 Intensity metric

The Group continues to use **tCO₂e per employee** as the intensity metric:

- **2025: 0.50 tCO₂e per employee**
- **2024: 0.52 tCO₂e per employee**

The reduction reflects operational efficiencies and changes in the Group's energy profile.

7 Methodology

Emissions have been calculated in accordance with the UK Government's Environmental Reporting Guidelines and the GHG Protocol, using the Government conversion factors for the relevant years. Scope 1 includes carers' business mileage (consistent with the baseline). Scope 2 is reported on a locationbased basis. Where direct measurement was not possible, reasonable estimates have been applied. Scope 3 for 2025 is an interim estimate derived by scaling the baseline Scope 3 in proportion to the change in Scope 1+2; a full Scope 3 reinventory is planned.

8 Energy efficiency actions and progress (2024/25)

The CRP's previously listed projects remain core to delivery. Progress during 2024/25 is summarised below:

- **Buildings property consolidation:** Continued consolidation of the estate, reducing the number of properties and associated energy demand.
- **LED lighting:** Replacement of **85** standard bulbs at Colchester completed; rollout programme continuing across the estate.
- **Reducing paper:** smartcare App rollout reached **63.5%** of branches; digital care plans and eMARS implemented to reduce paper use.
- **Recycling and waste:** Inhaler recycling initiative rolled out in branches; medical and chemical waste disposal controls maintained.
- **Reduced food waste:** Branch donations to local foodbanks continued.
- **Reduced travel / Transport optimisation:** AI scheduler optimisation continued; pilot at 8 branches delivered a **30% reduction in travel time** in the pilot period; ebike pilot introduced at the Wirral branch.

- **Carbon offsetting:** Tree planting scheme with Eforests Ltd active; target **640 trees** per annum.

9 Carbon Reduction Action Plan (updated)

Scope 1 & 2 actions (premises and transport)

Premises

1. **Energy Management System (EMS) evaluation and pilot** — implement EMS software to monitor and optimise energy use (target pilot 3–9 months).
2. **Behaviour Change Workshops and Energy Awareness Training** — roll out to branches to embed energyconscious behaviours (target 0–6 months).
3. **Energy Management Policy** — publish a Group policy to guide leasing, procurement and operational decisions (target 0–3 months).
4. **SMART Heating Optimisation pilot** — trial WiFi TRV devices and dashboard in selected sites (target 3–9 months).

Transport

1. **Transport Policy review** — revise greyfleet policy, mileage reimbursement and consider lease/salary sacrifice EV options (target 0–6 months).
2. **Improved greyfleet data collection** — require make/model/fuel/annual miles on mileage claims (target 0–6 months).
3. **Telematics / digital engine tuning pilots** — evaluate feasibility and ROI for highmileage vehicles (target 3–12 months).
4. **Battery EV salary sacrifice evaluation** — assess uptake potential and integration with travel policy (target 3–12 months).

Scope 3 actions

- **Full Scope 3 reinventory** — supplier engagement, procurement questionnaires, and targeted data collection for top spend categories (initiate 0–3 months; complete initial phase within 12 months).
- **Procurement integration** — incorporate sustainability criteria into supplier selection and contracts.
- **Supplier capacity building** — support key suppliers to report and reduce emissions.

Recommended Action Plan updates and timescales (12month milestones)

1. **Full Scope 3 reinventory project initiation** (0–3 months): appoint project lead, prioritise supplier categories, issue data requests.
2. **Grey fleet data capture implementation** (0–6 months): update mileage claim process and integrate with payroll/HR systems.
3. **EMS pilot and SMART Heating pilot** (3–9 months): select pilot sites, measure savings, scale if successful.
4. **Telematics/digital tuning pilot evaluation** (3–12 months): run pilots, evaluate fuel and emissions savings.
5. **Publish methodology annex and uncertainty statement** (0–3 months).
6. **Board review and signoff of updated CRP** (within 3 months).

10 Uncertainty statement

The **2025 Scope 1 and Scope 2** figures are taken from the Group’s SECR submission. The **2025 Scope 3** figure is an **interim estimate** derived by prorating the baseline Scope 3. This approach is transparent and auditable but carries uncertainty; a full Scope 3 reinventory is planned to improve accuracy and will be completed within 12 months.

11 Targets and projections

The Group retains its target of reducing overall emissions by 10% each year from the baseline and the projection to reach Net Zero by 2050. The updated 2025 total (22,543 tCO₂e) should be used to retest the fiveyear projection and adjust the trajectory if required; the Action Plan above includes steps to rebaseline projections once a full Scope 3 inventory is complete.

12 Declaration and Sign Off

This Carbon Reduction Plan has been updated to reflect the Group's SECR figures for the year ended **31 December 2025**. Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Protocol corporate standard, using the appropriate Government emission conversion factors. Scope 1 and Scope 2 emissions are reported in accordance with SECR requirements. The Board has reviewed and approved this updated Carbon Reduction Plan.

Signed on behalf of the Supplier:

Name: James Landucci-Harmey

Position: Deputy Group Company Secretary & Senior Compliance Officer

Date: 3rd June 2026

Annex: Scope 3 Estimation Methodology and Supporting Information

A1. Purpose of this Annex

This Annex provides the detailed methodology, calculations, assumptions and uncertainty statements supporting the interim estimate of **Scope 3 emissions for the 2025 reporting year**. It is included to ensure transparency, auditability and compliance with **PPN 06/21** and the **GHG Protocol Corporate Standard**.

A2. Scope 3 Estimation Methodology

A full Scope 3 reinventory requires supplierspecific emissions data across the Group's upstream and downstream value chain. This data is not yet available for the 2025 reporting period. Therefore, an **interim proportional estimation method** has been used, consistent with the approach applied in the baseline year.

The method applies the ratio of 2025 Scope 1 and Scope 2 emissions to the baseline Scope 1 and Scope 2 emissions, and then applies this ratio to the baseline Scope 3 emissions. This maintains consistency with the original boundary and ensures that Scope 3 remains aligned with operational activity levels.

A3. Calculation

Step 1 — Determine the scale factor

$$\begin{aligned}\text{Scale factor} &= 2025 \text{ Scope 1} + \text{Scope 2} / \text{Baseline Scope 1} + \text{Scope 2} \\ &= 6,760 / 11,938 = 0.5665\end{aligned}$$

Step 2 — Apply the scale factor to baseline Scope 3

$$\text{Estimated 2025 Scope 3} = 27,855 \times 0.5665 = 15,783 \text{ tCO}_2\text{e}$$

Step 3 — Calculate total estimated 2025 emissions

$$\text{Total 2025 emissions} = 6,760 + 15,783 = 22,543 \text{ tCO}_2\text{e}$$

All figures are rounded to the nearest tonne of CO₂e.

A4. Rationale for Using an Interim Estimate

- Supplierlevel emissions data is not yet available across the Group's supply chain.
- The proportional method is **transparent, consistent with the baseline**, and compliant with the GHG Protocol's hierarchy of estimation techniques.
- This method ensures that Scope 3 emissions remain aligned with operational activity levels and changes in direct emissions.

This approach is accepted by public sector contracting authorities as an interim measure where full Scope 3 data is not yet available.

A5. Uncertainty Statement

The Scope 3 estimate for 2025 carries inherent uncertainty due to:

- reliance on proportional scaling rather than supplierspecific data
- variability in supplier emissions factors
- incomplete upstream and downstream activity data

The proportional method is considered reasonable and auditable for interim reporting.

A full Scope 3 reinventory will materially improve accuracy.

A6. Commitment to Full Scope 3 ReInventory

Cera Care commits to completing a **full Scope 3 reinventory within 12 months**, including:

- supplier engagement and data collection
- procurement questionnaires for highimpact suppliers
- prioritisation of topspend categories
- integration of sustainability criteria into procurement processes

This will replace the interim estimate with a fully measured Scope 3 dataset for future reporting years.

A7. Data Sources

- SECR 2025 emissions data
- ESOS 2024 baseline emissions
- UK Government GHG Conversion Factors
- GHG Protocol Corporate Standard
- BEIS Environmental Reporting Guidelines

A8. Boundary Statement

The organisational boundary is consistent with the Group's financial reporting boundary.

Scope 1 includes carers' business mileage using their own vehicles, as elected in the baseline year.

Scope 2 is reported on a locationbased basis.

Scope 3 includes upstream and downstream emissions categories as defined in the baseline CRP.