

Carbon Reduction Plan: CMC Partnership Consultancy Ltd

Commitment to achieving Net Zero

CMC Partnership Consultancy Ltd (CMC) committed to achieving Net Zero by 2030; however, through offsetting all our emissions, we became carbon neutral in 2021. We are committed to further reducing our emissions year on year with the end goal of zero emissions and no requirement to offset by 2050.

Scope and practice

CMC provides consultancy services. We do not manufacture or sell goods. Our c.50 employees work from client premises, serviced offices or remotely from their own homes. Due to the nature of our work and the way we work, Scope 1 and 2 emissions are not included in our footprint. Most emissions are created through home working and business travel when staff are required to visit and work directly with customers on their premises.

For over 15 years CMC has used ISO 14001 as a governance model to formally identify, risk assess and monitor the environmental aspects on which company activities impact, resulting in the delivery of a tailored carbon reduction programme.

We focus upon sustainable practice through full adoption of cloud computing and green IT, which in turn supports fully flexible working, helping to reduce travel emissions while maintaining the quality of our personally delivered services. We recycle all corporate waste using specialist waste services and are proud of our zero to landfill record.

Baseline emission calculations

Baseline emissions are a record of greenhouse gases that have been produced in the past and were produced before the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline and current emissions

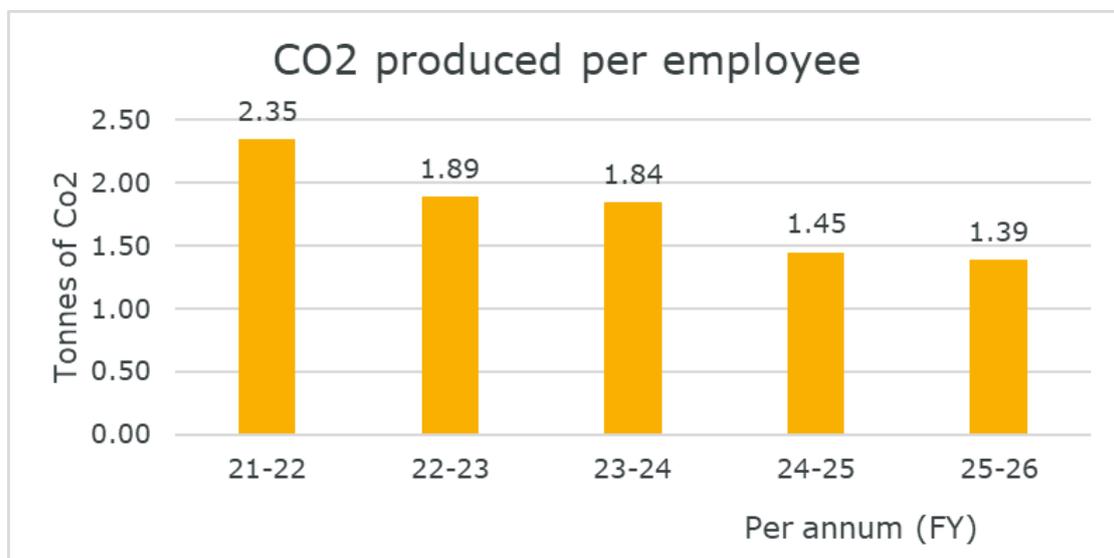
Due to our size, we are not legally required to report our emissions but have taken the decision to share this publicly alongside our Environmental Policy. We baselined emissions in 2021. We do not produce Scope 1 and 2 emissions.

Scope 3 emissions	Year 1	Year 2	Year 3	Year 4	Year 5
Office working	36.40	15.60	15.60	10.40	09.53
Home working	31.40	34.20	36.10	30.53	18.82
Home to office commuting	00.60	00.30	00.93	00.95	00.12
Business travel	26.00	30.23	33.79	24.70	26.10
Business hotel /accommodation	06.34	06.70	07.69	08.58	10.42
Business events	00.00	00.00	01.69	03.16	00.80
Total CO2 footprint / annum	100.74	87.03	95.80	78.32	65.79

Recognising our Scope 3 emissions will continue to create carbon until all sources transition to full neutrality, we committed to offset all corporate emissions from our baseline year onwards as shown in the table below.

Baseline	Reporting period	Co2 emissions	Offset emissions	Status
Year 01	1 February 2021 to 31 January 2022	101 tCO ₂ e	101 tCO ₂ e	Carbon Neutral
Year 02	1 February 2022 to 31 January 2023	87 tCO ₂ e	87 tCO ₂ e	Carbon Neutral
Year 03	1 February 2023 to 31 January 2024	96 tCO ₂ e	96 tCO ₂ e	Carbon Neutral
Year 04	1 February 2024 to 31 January 2025	78 tCO ₂ e	79 tCO ₂ e	Carbon Neutral
Year 05	1 February 2025 to 31 January 2026	66 tCO ₂ e	66 tCO ₂ e	Carbon Neutral

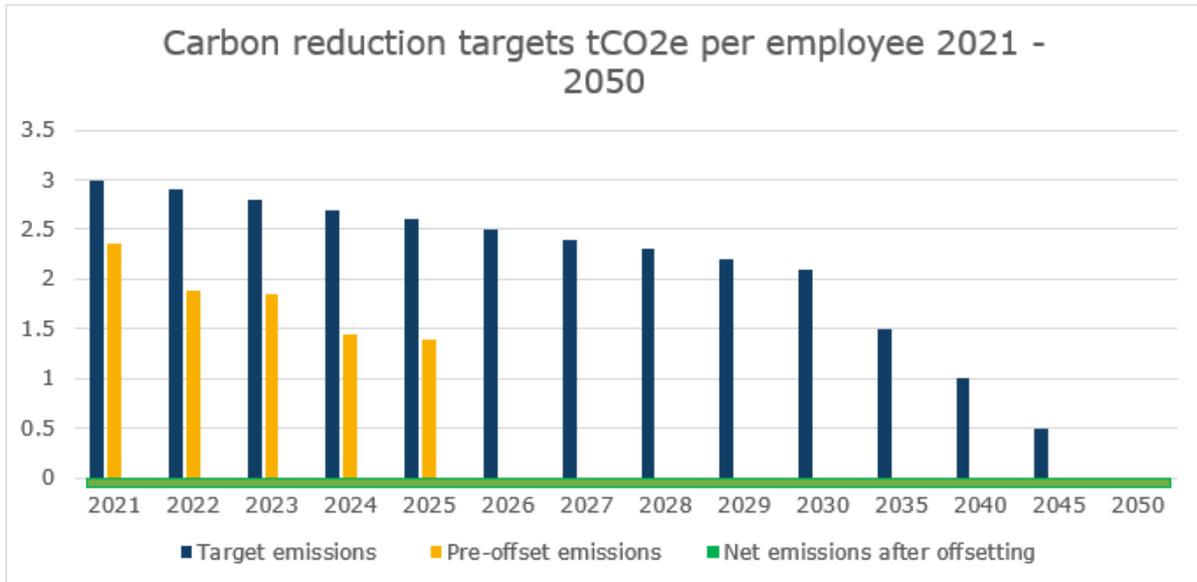
We also assess our overall emissions in relation to the average number of employees and are pleased to report year on year reductions in our emissions per employee, as demonstrated in the graph below.



Emission reduction targets

Although we are already carbon neutral, we are committed to continuing to reduce our emissions wherever we can. As a growing business, our overall emissions can vary so we have adopted targets for carbon reduction per employee as this provides a more stable and consistent unit on which to base our targets and reporting.

As the graph below shows, we aim to decrease carbon emissions to 1.00 tCO₂e per employee by 2040. We are committed to continuing to offset to maintain carbon neutrality until we reach our zero emissions target in 2050.



Carbon reduction initiatives

We **achieved carbon neutrality in our baseline year** through offsetting our calculated footprint, donating to long term sustainably managed carbon locking tree planting and land management programmes so have already met the 2050 target. **We will continue to invest in verified offsetting programmes to sustainably maintain this neutrality.**

We currently report our emissions through the carbon disclosure project and also publicly [on this site](#). **We will continue to report our annual results.**

We support our employees to minimise business travel and hard copy printing, to adopt public travel and to invest in alternative transport, including providing cycle to work and electric car leasing schemes. **We will continue to support our employees to transition from using fossil fuels.**

Through our environmental management system we continue to seek emission reduction, decreased use of water and the minimisation of pollution. **We will continue to apply robust procurement and waste management practices to further minimise scope 3 emissions where we can.**

Declaration and sign off

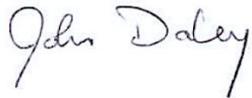
This Carbon Reduction Plan has been completed in accordance with PPN 06 associated guidance and reporting standard for Carbon Reduction Plans. CMC does not emit within Scope 1 and Scope 2.

The required subset of Scope 3 emissions has been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard using the appropriate Government emission conversion factors for greenhouse gas company reporting.

For transparency a full status report is included at Annex A.

This carbon reduction plan has been reviewed by the environmental management team and approved by the Operations Board.

Signed by:

A handwritten signature in black ink that reads "John Daley". The signature is written in a cursive style with a large initial 'J' and 'D'.

John Daley, Managing Director, CMC Partnership Consultancy Ltd

Dated: 17th March 2026

Annex A

CMC Partnership Consultancy Scope 3 Emissions Status Report

Scope 3 Emissions	
Cat 1: Purchased goods and services	
Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 – 8.	
Minimum boundary	
All upstream (cradle-to-gate) emissions of purchased goods and services.	
Status: The company purchases from reliable suppliers who are working towards carbon neutrality (e.g. Microsoft & Dell) however the carbon emissions of goods and services purchased by the company is not fully measured, reported or offset.	Monitoring & measuring under development
Cat 2: Capital goods	
Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.	
Minimum boundary	
All upstream (cradle-to-gate) emissions of purchased capital goods	
Status: The company purchases from reliable suppliers who are working towards carbon neutrality (e.g. Microsoft & Dell) however the carbon emissions of goods and services purchased by the company is not fully measured, reported or offset.	Monitoring & measuring under development
Cat 3: Fuel and energy related activities (not included in scope 1 or scope 2)	
Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2, including:	
<ul style="list-style-type: none"> a. Upstream emissions of purchased fuels (extraction, production, and transportation of fuels consumed by the reporting company) b. Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by the reporting company) c. Transmission and distribution (T&D) losses (generation of electricity, steam, heating and cooling that is consumed (i.e., lost) in a T&D system) – reported by end user. d. Generation of purchased electricity that is sold to end users (generation of electricity, steam, heating, and cooling that is purchased by the reporting company and sold to end users) – reported by utility company or energy retailer only. 	
Minimum boundary	
<p>For upstream emissions of purchased fuels: All upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of, but excluding combustion)</p> <p>b. For upstream emissions of purchased electricity: All upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of, but excluding, combustion by a power generator)</p>	

<p>c. For T&D losses: All upstream (cradle-to-gate) emissions of energy consumed in a T&D system, including emissions from combustion.</p> <p>d. For generation of purchased electricity that is sold to end users: emissions from the generation of purchased energy.</p>	
<p>Status: Employee office and home working fuel and energy related emissions are measured, reported and offset.</p>	<p>COMPLETE</p>
<p>Cat 4: Upstream transportation and distribution</p>	
<p>Transportation and distribution of products purchased by the reporting company in the reporting year between a company’s tier 1 suppliers and its own operations (in vehicles and facilities not owned or controlled by the reporting company) Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between a company’s own facilities (in vehicles and facilities not owned or controlled by the reporting company).</p>	
<p>Minimum boundary</p>	
<p>The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use). Optional: The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure</p>	
<p>Status: The carbon emissions created through transportation and distribution of products purchased by the company is minimal (postage) and is not currently measured, reported or offset.</p>	<p>Monitoring & measuring under development</p>
<p>Cat 5 Waste generated</p>	
<p>Disposal and treatment of waste generated in the reporting company’s operations in the reporting year (in facilities not owned or controlled by the reporting company).</p>	
<p>Minimum boundary</p>	
<p>The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment. Optional: Emissions from transportation of waste</p>	
<p>Status: The carbon emissions created through the disposal and treatment of waste controlled by the company is not currently measured or reported. All waste is disposed using specialist third party providers with closed loop recycling processes.</p>	<p>Monitoring & measuring under development</p>
<p>Cat 6: Business Travel</p>	
<p>Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company).</p>	
<p>Minimum boundary</p>	
<p>The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles or infrastructure</p>	
<p>Status: Business travel emissions are measured, reported and offset.</p>	<p>COMPLETE</p>
<p>Cat 7: Employee Commuting</p>	
<p>Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company)</p>	

Minimum boundary	
The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use) Optional: Emissions from employee teleworking	
Status: Emissions created through employee commuting are measured, reported and offset.	COMPLETE
Cat 8: Upstream leased assets	
Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee.	
Minimum boundary	
The scope 1 and scope 2 emissions of lessors that occur during the reporting company’s operation of leased assets (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing or constructing leased assets.	
Status: Not currently applicable	N/A
Cat 9: Downstream transportation and distribution	
Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company’s operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)	
Minimum boundary	
The scope 1 and scope 2 emissions of transportation providers, distributors, and retailers that occur during use of vehicles and facilities (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure.	
Status: Not currently applicable	N/A
Cat 10: Processing of sold products	
Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers)	
Minimum boundary	
The scope 1 and scope 2 emissions of downstream companies that occur during processing (e.g., from energy use)	
Status: Not currently applicable	N/A
Cat 11: Use of Sold Products.	
End use of goods and services sold by the reporting company in the reporting year	
Minimum boundary	
The direct use-phase emissions of sold products over their expected lifetime (i.e., the scope 1 and scope 2 emissions of end users that occur from the use of: products that directly consume energy (fuels or electricity) during use; fuels and feedstocks; and GHGs and products that contain or form GHGs that are emitted during use) Optional: The indirect use-phase emissions of sold products over their expected lifetime (i.e., emissions from the use of products that indirectly consume energy (fuels or electricity) during use)	
Status: Not currently applicable	N/A

Cat 12 End-of-life treatment of sold products	
Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.	
Minimum boundary	
The scope 1 and scope 2 emissions of waste management companies that occur during disposal or treatment of sold products	
Status: Not currently applicable	N/A
Cat 13 Downstream leased assets	
Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor	
Minimum boundary	
The scope 1 and scope 2 emissions of lessees that occur during operation of leased assets (e.g., from energy use). Optional: The life cycle emissions associated with manufacturing or constructing leased assets	
Status: Not currently applicable	N/A
Cat 14: Franchises	
Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor	
Minimum boundary	
The scope 1 and scope 2 emissions of franchisees that occur during operation of franchises (e.g., from energy use). Optional: The life cycle emissions associated with manufacturing or constructing franchises.	
Status: Not currently applicable	N/A
Cat 15: Investments	
Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2	
Minimum boundary	
See the description of category 15 (Investments) in section 5.5 for the required and optional boundaries	
Status: Not currently applicable	N/A