



Cabinet Office

## CARBON REDUCTION PLAN GUIDANCE

### Notes for Completion

Where an in-scope organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required, as a condition of participation, to submit a CRP which details their organisational carbon footprint and confirms their commitment to achieving net zero by 2050.

CRPs are to be completed by the bidding supplier and must meet the reporting requirements set out in supporting guidance and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve net zero emissions by 2050.<sup>11</sup>

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a CRP covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard<sup>12</sup> and Guidance, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract
- The CRP is published on the bidding entity's website

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's CRP may only be a temporary measure to satisfy this particular condition of participation.

The CRP should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the objectives of the CRP within their strategic plans.

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<sup>11</sup> 'Bidding supplier' or 'bidding entity' means, for the purpose of this guidance, the organisation with whom the Contracting Authority will enter into a contract if it is successful.

<sup>12</sup> <https://www.gov.uk/government/publications/ppn-006-guidance-on-taking-account-of-carbon-reduction-plans-adopting-and-applying-conditions-of-participation-html>

# Carbon Reduction Plan

Supplier name: Calor Gas Ltd

Publication date: 01/09/2025

## Commitment to achieving Net Zero

Calor Gas is committed to achieving Net Zero emissions by 2050, at the latest.

Calor fully supports the transition to net zero and we are already playing our role by bringing BioLPG and other sustainable fuels to market ahead of any new legislation, as well as decarbonising our fleet through the utilisation of Hydrogenated Vegetable Oil, in place of Diesel. Looking ahead, we will continue to increase the volumes of renewable fuels (including BioLPG) and reduce the proportion of standard LPG we supply, as well as working to reduce other sources of emissions across all scopes.

## 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.

<b>Baseline Year: 2021</b>
<b>Additional details relating to the baseline emissions calculations</b>
<p>The below emissions (Scopes 1, 2 and 3) are reportable under the Streamlined Energy and Carbon Reduction requirement. As part of this process the emissions are verified by a third party before being disclosed in our annual accounts.</p> <p>Within Scope 3, for the baseline year, this data currently only includes emissions from business travel in rental cars or employee-owned vehicles where the company is responsible for purchasing the fuel, and emissions from the generation of electricity lost during transmission and distribution over networks not owned or controlled by the company.</p> <p>We have screened, but not yet fully quantified and verified our complete Scope 3 emissions within the relevant reporting period. Therefore, they are not included in the baseline figures below. A full Scope 3 inventory assessment is planned in preparation for compliance with the Corporate Sustainability Reporting Directive. Therefore, Scope 3 emissions from all 15 categories will be declared from no later than 2028</p> <p>Internally, 2021 is the baseline year from which progress against our carbon reduction targets is measured.</p>
<b>Baseline year emissions: 2021</b>

EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	32,592
Scope 2	2,806
Scope 3* (Included Sources)  Losses from electricity distribution and transmissions and fuel use in private cars used for business purposes.	261* (see caveat above)
Total Emissions	35,660

## Current Emissions Reporting

### Reporting Year: 2024

#### Additional details relating to the current reporting year emissions calculations.

The Scope 1 and 2 emissions stated below are reportable under the Streamlined Energy and Carbon Reduction requirement. As part of this process the emissions will be verified by a third party before being disclosed in our annual accounts.

Regarding Scope 3 emissions, this external reporting cycle, unlike previous years, Calor GB have elected not to include Scope 3 emissions related to 'losses from electricity distribution and transmission, and fuel use in private vehicles for business purposes.' The decision has been made to avoid a partial and potentially misleading representation of Scope 3 emissions, which primarily result from end-use combustion of LPG. As previously stated, in preparation for compliance with CSRD, a full Scope 3 inventory analysis is planned. Accordingly, no Scope 3 emissions are reported this year under SECR, pending completion of that comprehensive assessment.

However, for the FY24 CRP, we have decided to address the categories specified in the PPN006 as far as we have available data. Therefore, Calor GB have included the following categories in the final figure:

- Waste Generated in Operations
- Business Travel

We acknowledge that we have not reported on the remaining three categories specified. The reason for the omission is that we do not have sufficient data quality to quantify these categories to a satisfactory degree of accuracy.

As previously stated, following the comprehensive Scope 3 inventory assessment, all emissions from the 15 Scope 3 categories will be stated in our annual Carbon Reduction Plan and in SECR.

<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	<b>26,081</b>
<b>Scope 2 (LB)</b>	<b>2,737</b>
<b>Scope 2 (MB)</b>	<b>0.3</b>
<b>Scope 3*</b>	<b>519* (see caveat above)</b>
<b>Total Emissions (LB)</b>	<b>29,337</b>
<b>Total Emissions (MB)</b>	<b>26,601</b>

## Emissions Reduction Targets

We are committed to achieving net zero emissions by 2050. A crucial part of this work is increasing the supply of sustainable fuels to customers. By 2050, we expect that sustainable fuels will comprise the majority of Calor's product mix.

We have set internal targets regarding reducing our Scope 1 and 2 emissions, which are tracked and reported to our board monthly. Achievement of these targets is incorporated into the performance management process. Group-level carbon reduction targets and pathway have been compiled, which Calor have requested be shared with Business Units. We intend to use this to develop our own Net Zero pathway.

We saw a 19% decrease in Scope 1 and 2 emissions compared to the 2021 baseline year, using a location-based methodology, and a 20% reduction, using a market-based methodology.

## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following environmental management measures, and emissions reduction projects have been completed or implemented since the **2021** baseline, which have contributed to the marked decrease in emissions.

- We continue to procure 100% renewable electricity and green gas for all Calor sites, mitigating the carbon emissions associated with purchased electricity.
- We have switched the entire post 2017 plated vehicles on to HVO, covering approximately 50% of our total fleet. As our ongoing fleet is replaced, all vehicles will be running on HVO, and we are evaluating the use of electric vehicles where applicable.
- In 2024, we procured BioLPG certificates under the Renewable Gas Guarantees of Origin (RGGO's) scheme for the first time to cover 36% of our propane consumption.
- Calor have adopted hybrid working, where appropriate, reducing the impact of commuting, and we have reviewed our company car scheme, providing PHEV and EV vehicle options. These vehicles now make up for 76% of our company car fleet for employee personal use.

We have a long-standing commitment to energy efficiency, demonstrated through the following initiatives

- Investing in the redevelopment of Canvey Island (our most energy intensive site) and updating insulation and lighting at key sites as part of the ongoing maintenance programme.
- Launching the Calor Regional Sustainability Competition. This initiative provides regular energy consumption updates for electricity and transport, incentivising regional performance through financial donations to charities.

## Future Carbon Reduction Initiatives

We have undertaken a comprehensive gap assessment as a part of our commitment to improving climate-related financial disclosures. This analysis underpins our action plan, helping us strengthen our climate-related reporting and identifying key gaps to address in our current climate strategy. Additionally, our parent company, SHV Energy, are putting forward the business case to trial a new carbon reporting platform, aimed at enhancing carbon data capture and quality, thereby contributing to more accurate emissions figures, leading to more effective actionable insights.

Regarding our carbon reduction strategy, in the future we hope to explore measures such as:

- Refreshing our ESG strategy before the end of the calendar year, setting targets and outlining planned initiatives.
- Developing the biodiversity of Canvey Island, with the aim of enhancing the site's habitat and ecological health. This project will include outreach initiatives to engage the local community.
- Entering new markets for BioLPG sales, to increase the proportion of sustainable fuels in our inventory and further reduce our carbon footprint.
- Establishing a 'BioLPG village' by switching existing customers in a chosen village from LPG onto our sustainable alternative to stimulate the BioLPG market, improve

local air quality, and highlight the availability of the fuel to existing and potential customers.

## 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 standard<sup>13</sup> and uses the appropriate government emission conversion factors for greenhouse gas company reporting.<sup>14</sup>

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), 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.<sup>15</sup>

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:

Mark Cleaver

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Commercial Director

Date: .....4/8/2025.....