

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 at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier¹ 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.

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 Carbon Reduction Plan 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 Standard² and Guidance³, 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; and
- 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 Carbon Reduction Plan may only be a temporary measure under this selection criterion. The Carbon Reduction Plan 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 key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technic al_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_pdf

¹Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

²Technical Standard can be found at:

³Guidance can be found at:

Carbon Reduction Plan Template

Supplier name: Portakabin

Publication date: August 2025

Commitment to achieving Net Zero

Portakabin is committed to achieving Net Zero emissions by 2050, in line with the Paris Agreement.

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: 2019

Additional Details relating to the Baseline Emissions calculations.

Emissions from our indirect activities (Scope 3) account for 97% of our total footprint. This includes emissions from sources such as customer usage of our buildings, and the production of raw materials for the construction and maintenance of our products. Scope 2 emissions are market-based.

Our 2019 baseline included the Scope 3 categories considered material at the time of review. From 2023 on, our footprint has been updated to include all applicable Scope 3 categories.

Baseline year emissions:

EMISSIONS	TOTAL (tCO₂e)
Scope 1	
Fleet	2,446
Natural gas	1,250
LPG	157
Total	3,854

Scope 2	
Purchased electricity (market based)	434
Total	434
Scope 3	
Purchased goods and services (water use)	32
Purchased goods and services (raw materials)	33,297
Fuel and energy related losses (T&D)	281
Waste generated in operations	129
Business travel	90
Downstream transport and distribution	1,458
Downstream leased assets (electricity and water)	126,359
Total	161,646
Total Emissions	165,934

Current Emissions Reporting

Reporting Year: 2024

Additional Details relating to the 2024 Emissions calculations.

For our 2024 carbon footprint we have calculated all Scope 3 categories applicable to our business across all of our operating geographies including Ireland, Belgium, the Netherlands, Germany and France.

Despite our carbon reduction efforts, our emissions have increased by approximately 81% relative to the 2019 baseline. This can be explained by the following:

- We acquired a new business, Darwin Group, whose emissions account for approximately 16% of the 2024 footprint.
- The addition of five new scope 3 categories contributed more than 57k tCO₂e to our footprint.
- Our overall business turnover has increased by 95% from 2019 to 2024. Encouragingly, business growth has outpaced emissions growth, when looking at the like-for-like emissions categories.

By the end of 2023, we had switched all electricity contracts relating to our owned and controlled Portakabin business operations (not including the Darwin Group business operations) to renewable electricity. As part of our ongoing commitment to removing diesel and petrol vehicles, we continue to exclusively order fully electric vehicles where home charging is available.

EMISSIONS	TOTAL (tCO₂e)
Scope 1	
Fleet	3,361
Natural gas	1,648
Other stationary energy	1,394
Refrigerants	54
Total	6,457
Scope 2	
Purchased electricity (market-based)	356
Company battery electric vehicles: purchased electricity	111
Total	467
Scope 3 (*denotes category not included in 2019 assessment)	
Purchased goods	153,803
Purchased services	8,992
Capital goods*	3,780
Fuel and energy related losses (T&D)	1,895
Upstream transport and distribution*	19,548
Waste generated in operations	1,404
Business travel	755
Employee commuting*	1,953
Use of sold products*	32,561
End of life treatment of sold products*	26
Downstream leased assets	68,334
Total	293,051
Total Emissions	299,976

Emissions reduction targets

Our first roadmap to net zero was published in 2021. These were our published targets:

- Reduce scope 1 and 2 emissions by 96% by 2030
- Reduce scope 3 emissions by 75% by 2040

 Use carbon removal technology for the remainder of the emissions which have not been removed by reduction methods by 2040

We will be reviewing and updating our emissions reduction plan in 2025 to comply with the SBTi (Science-Based Targets Initiative) and latest Greenhouse Gas Protocol guidance and will update these targets accordingly. We were due to update these targets in 2024, but waited until the SBTi Buildings Criteria was published.

Carbon Reduction Projects

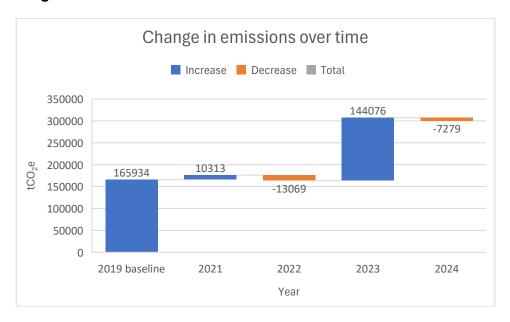
Completed carbon reduction initiatives:

- Implemented our electric-first company car policy in the UK and Ireland. From 2023, no new diesel or petrol cars were ordered, only electric vehicles (EV) or hybrids where home charging is not possible for EV. As of December 2024, more than 90% of our UK company car fleet is hybrid or fully electric.
- Of our managed sites, 100% of our electricity use at Portakabin businesses is from renewable energy sources as of 1st January 2024. There are some landlordmanaged sites for which Portakabin does not have control of the energy supply.
- At our York manufacturing site, 100% of waste is diverted from landfill. Around 97% of all waste is diverted from landfill at our other locations.
- We have made an array of low-carbon and energy efficient building service solutions available to our customers including heat pump air conditioning units, solar assisted heat pump hot water units, smart lighting controls, water efficient toilets, energy storage solutions, remote monitoring sensors, EV charging and modular solar and wind generation units that can be fitted on the roofs of our buildings.
- In 2023, we sent a survey to our supply chain to understand which suppliers have their own net zero targets.

Proposed carbon reduction projects (Net Zero Roadmap)

- 1) Renewable energy acceleration purchase or generation of renewable electricity and phasing out of natural gas.
- 2) Driving towards a cleaner future 100% electric vehicle fleet and efficient building transport
- 3) Engaging with key stakeholders across our value chain developing more energy efficient buildings and encouraging customers to use renewable energy.
- 4) Lower carbon materials working with suppliers to find sustainable and efficient alternative materials.
- 5) Carbon removal using leading practice carbon removal techniques to tackle any final residual emissions.

Progress



Increase in emissions due to:

- 1. Inclusion of additional scope 3 categories: capital goods, upstream transport and distribution, employee commuting, use of sold products, end of life treatment of sold products.
- 2. Addition of newly acquired business unit Darwin Group.
- 3. Our overall business has grown 95% from 2019 to 2024.

Note that our total reported emissions in 2023 were 259,503 tCO $_2$ e. We have recalculated these emissions to reflect UK Government emissions factors where we had previously used emissions factors created by the Carbon Trust. This change has allowed us to compare our emissions like-for-like against our 2024 calculations. The updated total footprint figure for 2023 is 307,255 tCO $_2$ 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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

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) Standard⁶.

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:

Simon Thomson

General Counsel & Company Secretary

Date: August 2025

⁴https://ghgprotocol.org/corporate-standard

⁵https://www<u>.gov.uk/government/collections/government-conversion-factors-for-company-reporting</u>

⁶https://ghaprotocol.org/standards/scope-3-standard