

Carbon Reduction Plan

Supplier name: P.F.D (Carlisle) Ltd

Publication date: April 2025. Covers Financial year April 2024 to March 2025.

Commitment to achieving Net Zero

P.F.D. (Carlisle) Ltd is committed to achieving Net Zero emissions by 2045.

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.	
<p>This is the first reported CO₂e baseline year.</p> <p>As a result of large company growth following the demise of Covid-19 restrictions, the 2022/23 carbon footprint is considered the most suitable for the base line year. P.F.D (Carlisle) Ltd grew sharply after the Covid restrictions were lifted and continue to do so. Using an earlier year for benchmarking would not be appropriate. The data presented is reflected in our SECR & ESOS III assessments so future reporting against these Regulations and PPN 06/21 will be aligned.</p>	
Baseline year emissions: 2022/23	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	1,934.6 tCO₂e (Natural Gas 349.60 tCO ₂ e, Road Diesel 1,585 tCO ₂ e)
Scope 2	833.4 tCO₂e (location-based emissions)
Scope 3 (Included Sources)	TOTAL 5,092.29 tonnes CO₂e. <p>Our Scope 3 emission calculations are limited to the mandatory categories required to achieve Evergreen level 1 status. We will assess the remaining Scope 3 Categories for our 2026/27 update, in line with expected changes to the Evergreen assessment process.</p> <p><u>Category 4: Upstream Transportation & distribution</u> 4,854.98 tonnes CO₂e.</p>

Limited to deliveries from Tier 1 suppliers only, with whom we have some ability to influence or assist in reducing their transport emissions. Deliveries from Tier 2 suppliers do exist but we have limited opportunities to influence their emissions, and many are too small to make major financial investments re. green transport options.

Data for the weights and distances for each delivery journey are not available, so a Gross Economic Value Added (GEVA) metric is used, using the UK GEVA factors for 2020.

Where a supplier delivers multiple food groups, the average GEVA for all the food groups concerned is used. All GEVA factors are kg CO₂e per £1 spend.

Clarebout: Potatoes, GEVA = 0.050 * £699,000 = 34.95 tCO₂e

Central Foods: Frozen ambient foods, average GEVA 0.489
0.489 * £620,000 = 303.2 tCO₂e

Kara: Bakery, GEVA = 0.144 * £562,000 = 80.93 tCO₂e

Unilever: Ambient foods, GEVA = 0.489
0.489 * £690,000 = 337.4 tCO₂e

Caterers Choice: Fish, tomatoes, beans & Pulses, veggie, fruit
Average GEVA is 0.067
0.067 * £641,000 = 42.9 tCO₂e

Premier Foods: Ambient foods, GEVA = 0.489
0.489 * £535,000 = 261.6 tCO₂e

Jewitts Meats: GEVA = 1.618 * £1,200,000 = 1,941.6 tCO₂e

Bacon factory: GEVA = 1.618 * £575,000 = 930.4 tCO₂e

Brown Brothers: Cooked and sliced meats, GEVA = 1.618
1.618 * £570,000 = 922 tCO₂e.

	<p>TOTAL 185.87 tonnes CO₂e</p> <p><u>Category 9: Downstream Transportation & Distribution.</u></p> <p>Not applicable</p>
Total Scope 1, 3 & 3 Emissions	7,860 tonnes CO₂e.

Current Emissions Reporting

Reporting Year: April 2024 to March 2025	
EMISSIONS	TOTAL (tCO₂e) 8,376.78
Scope 1	<p><u>Gas</u> 323.02 tCO₂e -7.6% against baseline</p> <p><u>Diesel</u> 1,950.9 tCO₂e +23.1% against baseline</p>
Scope 2	<p>Electricity 812.09 tCO₂e -2.6% against baseline</p>
Scope 3 (Included Sources)	<p>TOTAL SCOPE 3 EMISSIONS: 4,795.3 tCO₂e -5.8% against baseline</p> <hr/> <p>Category 4: Upstream Transportation & Distribution <u>Clareabout:</u> Potatoes, GEVA 0.050 kg CO₂e per £ £865,000 * 0.050 = 43.250 tCO₂e (+23.7%)</p>

Central Foods:

Frozen & ambient foods, GEVA 0.475 kg CO₂e per £

$$£660,000 * 0.475 = 313.5 \text{ tCO}_2\text{e}$$

(+3.4%)

Kara:

Bakery, GEVA 0.495 kg CO₂e per £

$$£557,000 * 0.144 = 80.21 \text{ tCO}_2\text{e}$$

(-0.9%)

Unilever:

Ambient foods, GEVA 0.475 kg CO₂e per £

$$£699,000 * 0.475 = 332.03 \text{ tCO}_2\text{e}$$

(-1.6%)

Caterers Choice: Fish, vegetables, GEVA 0.050 kg CO₂e per £

$$£790,000 * 0.050 = 39.5 \text{ tCO}_2\text{e}$$

(-7.9%)

Premier Foods: Ambient foods, GEVA 0.475 kg CO₂e per £

$$£579,000 * 0.475 = 275.03 \text{ tCO}_2\text{e}$$

(+5.1%)

Jewitts meats Ltd: Meats, GEVA 1.618 kg CO₂e per £

$$£1,308,937 * 1.618 = 2,117.9 \text{ tCO}_2\text{e}$$

(+9.1%)

The Bacon Factory Ltd: Meats, GEVA 1.618 kg CO₂e per £

$$£694,930 * 1.618 = 1,124.4 \text{ tCO}_2\text{e}$$

(+20.9%)

Brown Brothers Ltd: Meats, GEVA 1.618 kg CO₂e per £

$$£344,985 * 1.618 = 558.19 \text{ tCO}_2\text{e}$$

(-39.5%)

Total 4,584.01 tCO₂e

Category 5: Waste from operations

Butchers waste / organic waste, Anaerobic digestion.

113.033 tonnes @ 8.88386 kg CO₂e per tonne = 1.00 tCO₂e

Energy from Waste, mixed municipal

262.747 tonnes @ 6.41061 kg CO₂e per tonne = 1.684 tCO₂e.

Recycled

Mixed, 9.334 tonnes @ 6.41061 kg CO₂e per tonne = 0.06 tCO₂e

Plastic, 2.860 tonnes @ 6.41061 kg CO₂e per tonne = 0.018 tCO₂e

TOTAL = 2.762 tCO₂e

Category 6, Business Travel

Included in Scope 1 calculations.

Category 7: Employee Commuting

Bike: 99.5 miles each way, * 2 * 5 days * 48 weeks = 47,760 miles

Zero GHGF emissions

Bus: 3.7 miles each way, * 2 * 5 days * 48 weeks = 1,776 miles per year

@ 0.209 kg CO₂e per passenger mile = 0.371 tCO₂e.

Car or Lift: 1,576.5 miles each way * 2 * 5 days * 47 weeks = 756,720 miles

@ 0.273316 kg CO₂e per mile = 206.82 tCO₂e.

Scooter: 14.8 miles each way * 2 * 5 days * 48 weeks = 7,104 miles

	<p>@ 0.18293 kg CO₂e per mile = 1.30 tCO₂e</p> <p>Walking: 72.3 miles each way * 2 * 5 days * 48 weeks = 34,704 miles per year</p> <p>No GHG emissions.</p> <p>TOTAL = 208.49 tCO₂e</p>
Total Emissions, Scopes 1, 2 & 3	8,376.78 tCO₂e

Emissions – discussion of 2024/25 results

Scope 1:

Only gas and diesel contribute to our Scope 1 emissions.

In 2022/23, our baseline year, they accounted for 83% and 18% respectively, based on 6,691,574 kWh of diesel and 1,908,705 kWh of gas.

In 2024/25, diesel emissions had risen to 85.7% of Scope 1 emissions. Our diesel consumption rose by almost 22% to 8,162,327 kWh.

Gas consumption fell by 7.5% to 1,766,106 kWh

This reflects the increased business turnover, rising from c.£50m in our baseline year to c.£70m in 2024/25.

Reducing transport emissions remains the priority for reducing our Scope 1 emissions.

Scope 2:

Electricity consumption is dominated by demand from the 2# cold storage units at Gateshead and Carlisle and does not change significantly.

Our Scope 2 target will concentrate on increasing our capacity to generate solar PV electricity across the portfolio. The recent and continuing developments at the Carlisle site will provide significant opportunity for more PV installations.

Progress against our Scope 1 & 2 emissions will also be measured against our economic metric of tCO₂e per £1M of turnover. This is in line with our SECR reporting metric and we are making good progress with this KPI.

Our Scope 1 & 2 carbon intensity has fallen from 55.36 tCO₂e per £1M t/o in our baseline year to 44.09 tCO₂e per £1M in 2024/25.

Scope 3:

Our target is to reduce our Scope 3 emissions by 10% by 2045.

Our baseline Scope 3 emissions were 5,092.2 tCO₂e. These have fallen to 4,795.3 tCO₂e in 2024/25.

Scope 3, Category 4, Upstream Transportation and distribution, fell by 5.6% from 4,854.98 tCO₂e to 4,584.01 tCO₂e. This is calculated on GEVA, based on total expenditure of £5,787,852, an increase of 5.8% against the £5,471,000 in the baseline year.

Scope 3, Category 5, Operational Waste, fell from 51.44 tCO₂e in the baseline year to 1.762 tCO₂e in 2024/25.

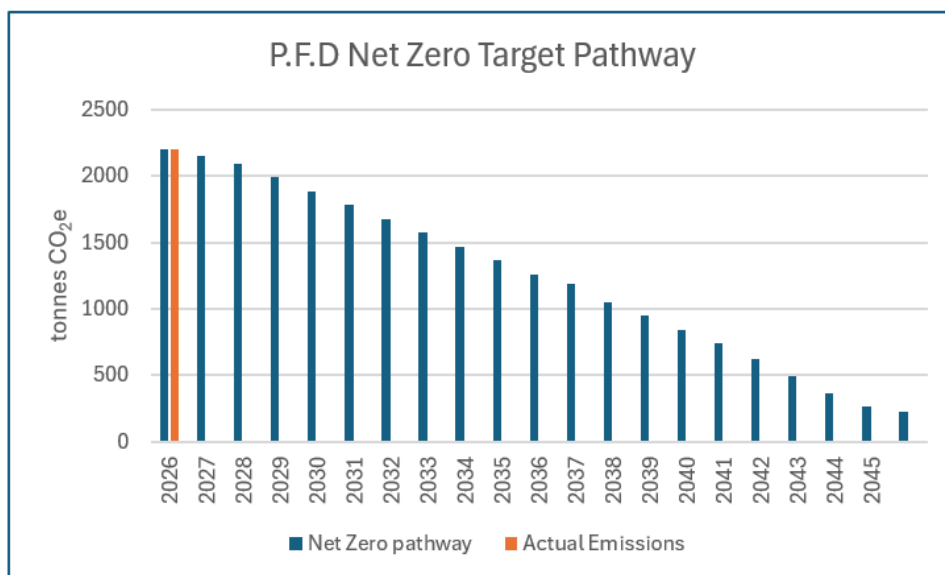
Scope 3, category 7, Employee commuting, rose from 185.87 tCO₂e in the baseline year to 208.49 tCO₂e in 2024/25, principally because of increased car journeys.

The largest source of Scope 3 emissions is Category 4. The calculation is based on UK GEVA conversion factors, many of which are out of date, and which tend to be very inaccurate. A more accurate method of assessment would be to use travel distance and material weight, and report emissions as kCO₂e per tonne:km. This is likely to result in lower emissions than we currently report. Work to establish this new methodology will begin for the 2025/26 reporting year and be refined for the 2026/27 reporting year.

We will begin to assess our emissions across all the Scope 3 Categories in anticipation of changes to the Evergreen requirements in Spring 2027.

Emission Reduction Pathway

Our Scope 1 & 2 emission reduction pathway is shown below. This is in line with the SBTi Corporate Net Zero Standard.



Carbon Reduction Projects

Intended Carbon Reduction Initiatives

A) Our ESOS Phase III assessment identified 10# energy and carbon reduction opportunities, 5 of which had a financial / energy / carbon reduction potential. Brief details of each opportunity are given below.

Driver Eco-training	CO ₂ e reduction potential	153.4 tonnes.
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Currently being considered for implementation

Improve truck fuel efficiency	ditto	8.652 tonnes.
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Being reviewed by new, expanded logistics team.

Food Hall, freezer temperatures tonnes.	ditto	0.731
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Will not be implemented in the short term.

Food Hall, open freezer temperatures tonnes.	ditto	1.827
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Will not be implemented in the short term.

Food Hall, out of hours setback	ditto	5.942 tonnes.
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Will not be implemented in the short term.

B) Our delivery fleet is entirely diesel, generally 19-tonne refrigerated DAF and Mercedes Benz vehicles. We continue to investigate the potential for gradually replacing these with 100% EV trucks. This will require a substantial financial investment and a large-scale infrastructure development, so must be considered a medium-term investment.

We estimate that replacing our truck fleet with electric vehicles could eliminate most of our Scope 1 emissions by 2045. This assumes a 5% replacement per year, but it is more likely that the replacements will occur at intervals of several years, coinciding with our current fleet replacement practice.

To support a switch to electric vehicles, we will need a considerable increase in electricity supplies to the Carlisle site. To accommodate this, we have secured an agreement with our DNO to increase the minimum guaranteed supply to 750 kVa.

C) The redevelopment of the main production and cold storage facility at Rosehill, Carlisle is almost complete. An additional 94.46 kWp solar PV array. This will be capable of generating

c.80,290 kWh per year, all of which will be used on site. This will eliminate and estimated 16.75 tonnes of CO₂e per year.

Additional PV arrays are now being considered, and the potential sites are being evaluated. This additional generation capacity will all be used on site, with no surplus expected for export to the national Grid.

D) When our current electricity and gas contracts expire, we will switch to certified 'Green' emission free tariffs. This will save c.1,135 tCO₂e per year based on our 2024/25 consumption, approximately 37% of our current Scope 1 & 2 emissions.

E) We will review our approach to the calculation of Scope 3 Category 4 emissions, with the intention of making these calculations more accurate.

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.

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) Standard.

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:

Name: ...Graham Jenkins.....

Position: Managing Director

Date: 13/06/2026.....