



Cabinet Office

CARBON REDUCTION PLAN GUIDANCE

Carbon Reduction Plan Template

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

Publication date: 24th June 2026

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.	
This is the first reported CO ₂ e baseline year. 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.	
Baseline year emissions: 2022/23	
EMISSIONS	TOTAL (tCO₂e)
	7,860.3
Scope 1	1,934.6 tCO ₂ e
Scope 2	833.4 tCO ₂ e

Scope 3

(Included Sources)

TOTAL 5,092.29 tonnes CO₂e.**Category 4: Upstream Transportation & distribution****4,854.98 tonnes CO₂e.**

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.

Category 5: Waste from operations.

51.44 tonnes CO₂e.

April 2022 to March 2023

78.867 tonnes of butcher waste

@ 0.5kg CO₂e per kg 39.93 tonnes CO₂e

Mixed card & paper

224.9 tonnes @ 21.28 kg CO₂e per tonne = 4.786 tonnes

Glass

8.69 tonnes @ 21.28 kg CO₂e = 0.185 tonnes

Mixed waste

307.21 tonnes @ 21.28 kg CO₂e = 6.537 tonnes

Total waste emissions = 51.438 tonnes CO₂e

Category 6: Business Travel.

Included in Scope 1 calculations.

Category 7: Employee Commuting.

185.87 tonnes CO₂e.

Bike 28,560 miles per year zero emissions

Bus 10,320 miles per year
@ 0.162kg CO₂e per mile 1.672 tonnes CO₂e

Car / Lift 674,304 miles
@ 0.273316 kg CO₂e per mile 184.2 tonnes CO₂e

	<p>Scooter 768 miles zero emissions</p> <p>Walking 33,168 miles zero emissions</p> <p>TOTAL 185.87 tonnes CO₂e</p> <p><u>Category 9: Downstream Transportation & Distribution.</u></p> <p>Not applicable</p>
Total Emissions	7,860 tonnes CO₂e.

Current Emissions Reporting

Reporting Year: 2025/26			
EMISSIONS	TOTAL (tCO₂e)		
	6,071		
Scope 1	Gas	272.0 tCO ₂ e	-15.8%
	Diesel	1,918.7 tCO ₂ e	-1.6%
Scope 2	Electricity	732.26 tCO ₂ e	-9.8%
Scope 3 (Included Sources)	TOTAL SCOPE 3 EMISSIONS:		
	3,148.5 tCO ₂ e		+0.8%
	Category 4: Upstream Transportation & Distribution		
	<u>Clareabout:</u>		
	Potatoes, GEVA 0.050 kg CO ₂ e per £, UK 2020 factor		
	£699,000 * 0.050 = 34.95 tCO ₂ e (-19.2%)		
	<u>Central Foods:</u>		

Frozen & ambient foods, GEVA 0.284 kg CO₂e per £ (SWC_MRIO 2024)
£620,000 * 0.284 = 176.08 tCO₂e (143.83.4%)

Kara:

Bakery, GEVA 0.289 kg CO₂e per £ (SWC_MRIO 2024)
£562,000 * 0.289 = 162.42 tCO₂e (-41.1%)

Unilever:

Ambient foods, GEVA 0.284 kg CO₂e per £ (SWC_MRIO 2024)
£690,000 * 0.284 = 195.96 tCO₂e (-14.0%)

Caterers Choice: Fish, vegetables, GEVA 0.434 kg CO₂e per £
(SWC_MRIO 2024)

£641,000 * 0.434 = 278.2 tCO₂e (+700%)

Premier Foods: Ambient foods, GEVA 0.284 kg CO₂e per £ (SWC_MRIO 2024)

£535,000 * 0.284 = 151.94 tCO₂e (-92.8%)

Jewitts Meats: GEVA = 1.07 kg CO₂e per £, (SWC_MRIO 2024)

£1,217,997 = 1,303.26 tCO₂e (-38.5%)

Bacon factory: GEVA = 1.07 kg CO₂e per £, (SWC_MRIO 2024)

£530,954 = 568.12 tCO₂e (-49.5%)

Brown Brothers: GEVA = 1.07 kg CO₂e per £, (SWC_MRIO 2024)

£124,804 in 2025/26, no longer a Tier 1 supplier

Total 2,870.93 tCO₂e (-43.5%)

Category 5: Waste from operations

Recycled

Mixed, 33.114 tonnes @ 4.68568 kg CO₂e per tonne = 0.155 tCO₂e

TOTAL = 0.115 tCO₂e

Category 6, Business Travel

Included in Scope 1 calculations.

Category 7: Employee Commuting

(Needs updating)

Bike: 154.7 miles each way, * 2 * 5 days * 48 weeks = 74,256 miles

Zero GHGF emissions

Bus: 2.8 miles each way, * 2 * 5 days * 48 weeks = 1,344 miles per year

@ 0.202 kg CO₂e per passenger mile = 0.271 tCO₂e.

Car, car share, lift: 2,020 miles each way * 2 * 5 days * 48 weeks = 969,744 miles

@ 0.27849 kg CO₂e per mile = 270.06 tCO₂e.

Scooter: 5.1 miles each way * 2 * 5 days * 48 weeks = 2,448 miles

@ 0.18294 kg CO₂e per mile = 0.448 tCO₂e

Motorbike: 52.7 miles each way * 2 * 5 days * 48 weeks = 25,296

@ 0.18294 kg CO₂e per mile = 4.63 tCO₂e

Public transport: 21.1 miles each way * 2 * 5 days * 48 weeks = 10,128

@ 0.202 kg CO₂e per mile = 2.04 tCO₂e

Walking: 153.9 miles each way * 2 * 5 days * 48 weeks = 73,872 miles per year

No GHG emissions.

TOTAL = 277.45 tCO₂e

Total Emissions, Scopes 1, 2 & 3	6,071 tCO₂e
---	-------------------------------

Emissions reduction targets

Scope 1:

Only gas and diesel contribute to our Scope 1 emissions. In 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 2025/26, diesel emissions had risen to 85.7% of Scope 1 emissions. Our diesel consumption fell by 3.9% to 7,846,327 kWh. Gas consumption fell by 15.8% to 1,486,674 kWh

A small proportion of these reductions can be attributed to a drop on turnover from £70m to £60M.

The carbon emissions factor for gas remained the same in 2025/6 and the factor for diesel rose slightly. The reductions in emissions are almost entirely due to reduced consumption.

Scope 2:

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

Our consumption in 2025/6 rose to 4,137,040 kWh from 3,922,203 kWh in 2024/25 but emissions fell from 812.09 tCO₂e to 732.26 tCO₂e. This reduction is entirely attributable to the reduction in the National Grid carbon emission factor, which fell from 0.20705 to 0.177 kg CO₂e per kWh gross.

Our emission reduction targets will focus on emissions from diesel consumption and increasing our capacity to generate solar PV electricity across the portfolio.

Progress against each source of emissions will be measured using our economic metric of tCO₂e per £1M of turnover. Against this metric we are making good progress.

Our Scope 1 & 2 carbon intensity has fallen from 55.36 tCO₂e per £1M t/o in our baseline year to 43.63 tCO₂e per £1M in 2025/26, a further reduction against our 2024/25 benchmark of 44.09 tCO₂e per £1M.

Scope 3:

Our baseline Scope 3 emissions were 5,092.29 tCO₂e. These have fallen to 3,148.5 tCO₂e in 2025/26.

Scope 3, Category 4, Upstream Transportation and distribution, fell from 5,079.52 tCO₂e to 2,870.93 tCO₂e. This is due to three factors.

These emissions are based upon purchases from Tier 1 suppliers only, defined as those with orders >=£500,000. Spend across these suppliers in our base line year was £5,523,867 but fell to £4,919,057 in 2025/26, a 10.9% drop.

Spend on meat products fell from £2,348,852 in 2024/25 to £2,003,867 in 2025/26, a fall of £344,985. Meat has the highest CO₂e factor for all our products.

We have used updated spend-based carbon emission factors from Small World Consultancy, which reflect 2024 values rather than the 2020 values used in earlier reports.

Scope 3, Category 5, Operational Waste, fell from 51.4 tCO₂e in the baseline year to 0.115 tCO₂e in 2025/26.

Scope 3, category 7, Employee commuting, rose from 185.87 tCO₂e in the baseline year to 277.45 tCO₂e in 2025/26, principally because of increased car journeys. Car mileage rose from 674,304 miles in our base line year to 969,744 miles in 2025/26.

Although the largest source of Scope 3 emissions is Category 4, we have not set a target for reduction in emissions. Because the calculation is based on national GEVA conversion factors, we have no opportunity to influence these.

The Category 4 emissions calculation could be refined by tracking actual mileage for the deliveries, but this is resource intensive. Nevertheless, we will consider this as a future approach.

Carbon Reduction Projects

Intended Carbon Reduction Initiatives

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.
	<i>Currently being considered for implementation</i>	
Improve truck fuel efficiency	ditto	8.652 tonnes.
	<i>Not reviewed in the last 12 months.</i>	
Food Hall, freezer temperatures	ditto	0.731 tonnes.

Will not be implemented in the short term.

Food Hall, open freezer temperatures ditto 1.827 tonnes.

Will not be implemented in the short term.

Food Hall, out of hours setback ditto 5.942 tonnes.

Will not be implemented in the short term.

Our delivery fleet is entirely diesel, 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.

The redevelopment of the main production and cold storage facility at Rosehill, Carlisle is almost complete and will include a 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.

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:

Graham Jenkins.....

Date: 24/06/2025.....