CMB Foods Ltd

Carbon Reduction Plan

Organisational Carbon Footprint and Emissions Reduction Commitments

Reporting period: 01/01/2025-31/12/2025

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Prepared in line with the GHG Protocol Corporate Accounting and Reporting Standard

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Table of Contents

Introduction & Commitment

As a supplier of raw meat to the catering trade, CMB Foods sits close to one of the most carbon-intensive parts of the food system. We recognise that the greatest share of our environmental impact lies not within our own walls, but further back in our supply chain — in the livestock farming that produces the meat we sell. Understanding and addressing that impact, rather than focusing only on what is easiest to measure, is the starting point for this Plan.

This document sets out our first organisational carbon footprint, covering direct emissions from our sites and vehicles (Scope 1), emissions from purchased electricity (Scope 2), and the most material indirect emissions across our value chain (Scope 3), together with the actions we are taking and plan to take to reduce them over time.

This Plan has been prepared in line with the GHG Protocol Corporate Accounting and Reporting Standard, the internationally recognised framework for corporate greenhouse gas accounting, using an operational control approach to define our organisational boundary.

Our Commitments

- Measure our Scope 1, 2 and material Scope 3 emissions annually, using consistent methodology so that progress can be tracked year on year.
- Set, publish and work towards meaningful emissions reduction targets, prioritising direct reductions over offsetting.
- Engage our key suppliers to improve the quality of our supply chain emissions data over time, moving from industry-average estimates towards farm- and supplier-specific figures.
- Report transparently to our customers and other stakeholders on our progress, including where we have fallen short.
- Review and update this Plan at least annually, or sooner if our operations change materially.

About CMB Foods Ltd & Reporting Boundary

Our Operations

CMB Foods Ltd is a UK-based, award-winning catering butcher established in 1982, supplying raw meat products to schools, hospitals, universities and contract caterers across London and the South East. We operate from two sites and a fleet of delivery vehicles:

- Site 1 – production, chilled storage, frozen storage and office functions.
- Site 2 – chilled and frozen storage only.
- A fleet of 28 diesel delivery vans, delivering directly to customers.
- A workforce of circa 65 employees across both sites.

Organisational Boundary

We have used the operational control approach to set our organisational boundary, in line with the GHG Protocol Corporate Standard. Under this approach, we account for 100% of emissions from operations over which CMB Foods Ltd has the authority to introduce and implement operating policies — in practice, both of our sites and our owned vehicle fleet.

Reporting Period & Base Year

Reporting period: 01/01/2025 – 31/12/2025.

Base year: 2025.

Methodology

Emissions have been calculated using the accompanying Organisational Carbon Footprint Calculator, applying:

- The GHG Protocol Corporate Accounting and Reporting Standard for overall accounting principles and organisational boundary-setting.
- The GHG Protocol Scope 2 Guidance, reporting purchased electricity on both a location-based and a market-based basis.
- The GHG Protocol Corporate Value Chain (Scope 3) Standard to identify and assess all 15 Scope 3 categories for relevance, with the rationale for any exclusions recorded in Section 4.
- UK Government conversion factors for company reporting of greenhouse gas emissions (DESNZ) for fuel, electricity, refrigerants, transport and waste, and peer-reviewed life-cycle assessment literature for the carbon footprint of meat, where Government factors are not available.

CMB Foods holds BRC AA Grade (v9), FSA, Red Tractor, Soil Association Organic, and Food for Life Supplier accreditations, alongside SEDEX and TUCO membership — all of which support the traceability and audit requirements associated with robust carbon reporting.

Baseline Carbon Footprint

The tables below are structured to receive the results from the Summary Dashboard tab of the accompanying Organisational Carbon Footprint Calculator once it has been populated with your activity data (fuel and electricity consumption, meat and packaging purchase volumes, waste, travel and commuting data).

Scope	Emissions (t CO2e)	% of total
Scope 1 – Direct emissions	191.45	0.5%
Scope 2 – Purchased electricity (location-based)	67.96	0.2%
Scope 3 – Value chain	38,194.21	99.3%
TOTAL	38,453.63	**100%**

Scope 3 Breakdown

Scope 3 Category	Emissions (t CO2e)	% of total footprint
Category 1 – Purchased goods (meat & packaging)	38,128.10	99.15
Category 3 – Fuel & energy-related activities	57.23	0.15
Category 4 – Upstream transportation	0.000	0
Category 5 – Waste generated in operations	6.18	0.02
Category 6 – Business travel	0.000	0
Category 7 – Employee commuting	0.000	0
Category 12 – End-of-life of sold products	2.70	0.01

> *For almost every business in this sector, Category 1 — the carbon embedded in the meat itself — will account for the large majority of the total footprint, often 80–95% or more. This is expected, and is consistent with published industry analysis of meat supply chains; it is not a sign that anything in your own operations is unusually inefficient.*

Scope 3 Boundary: What's Included and Why

The GHG Protocol Corporate Value Chain (Scope 3) Standard sets out 15 categories of indirect emissions. Good practice is to assess every category for relevance to the business, rather than simply reporting whichever happen to be easiest to measure. The tables below set out our assessment.

Categories Included in This Footprint

Category	Why it is included
1 – Purchased goods	The meat and packaging we purchase. By far our most material category, given the carbon intensity of livestock farming.
3 – Fuel & energy-related activities	Upstream (well-to-tank) emissions from the fuel and electricity we use, and transmission losses on purchased electricity, which sit outside Scope 1 and 2 but are a direct consequence of our energy use.
4 – Upstream transportation	Third-party haulage bringing raw materials into our sites, where this is not carried out by our own fleet.
5 – Waste generated in operations	Disposal of animal by-products, general waste and packaging waste arising from our processing activities.
6 – Business travel	Travel by staff for business purposes, excluding daily commuting.
7 – Employee commuting	Daily travel by our circa 65 staff between home and our two sites.
12 – End-of-life of sold products	Disposal of packaging by our customers after the product has been used.

Categories Assessed and Excluded

Category	Why it is excluded
2 – Capital goods	Vehicle, machinery and building fit-out purchases are infrequent and low-value relative to our core operations. We will revisit this if a major capital project occurs.
8 – Upstream leased assets	No assets are leased in beyond the two operational sites already captured in Scope 1 and 2.
9 – Downstream transportation & distribution	All customer deliveries are made using our own van fleet, already captured in Scope 1; we do not currently use third-party logistics for outbound deliveries.
10 – Processing of sold products	Cooking and preparation of our products by customers happens entirely outside our organisational boundary, at their premises. Excluded in line with common sector practice.
11 – Use of sold products	As above.
13 – Downstream leased assets	We do not lease any assets to other entities.
14 – Franchises	CMB Foods Ltd is not a franchise business.

15 – Investments	We do not hold financial investments in scope of this category.

Emissions Reduction Targets

Having established our baseline, CMB Foods Ltd commits to the following reduction targets, to be confirmed once a complete baseline year of data is available:

- Scope 1 and 2: reduce combined emissions — covering our vehicle fleet, on-site fuel use, refrigerant management and purchased electricity, where we have the most direct control.
- Scope 3, Category 1 (purchased meat and packaging): work with key suppliers to obtain primary, farm-level carbon data in place of industry-average estimates, and to identify and prioritise lower-carbon sourcing options where quality and cost allow.

> *A note on SBTi and FLAG: formal Science Based Targets validation, and the associated FLAG requirements for land-intensive sectors, currently apply to companies with 500 or more employees that choose to set a Science Based Target. At 65 employees, CMB Foods Ltd is not required to seek formal validation. We reference the FLAG framework here because its principles — particularly no-deforestation sourcing — represent good practice for any meat supply business, and are increasingly expected by larger customers further down our value chain.*

Targets will be reviewed annually as part of the governance arrangements set out in Section 8, and tightened as our data quality improves and early actions are delivered.

Reduction Action Plan

Transport & Fleet

Our 28 delivery vans are the largest part of our direct (Scope 1) footprint.

- Route and load optimisation to reduce total mileage and avoid part-loaded journeys.
- Fuel-efficient driver training across the fleet.
- Telematics/fuel-card data review to identify high-consumption routes or vehicles.
- Review delivery frequency and consolidation opportunities with regular customers to reduce overall van movements.

Refrigeration & Energy

With chilled and frozen storage at both sites, refrigeration and electricity use are central to our footprint and to our regulatory exposure under UK F-Gas rules.

- Possible leak detection and preventive maintenance programme for all refrigeration plant, to reduce fugitive refrigerant emissions and comply with F-Gas record-keeping requirements.
- LED lighting, improved insulation and door seals, and regular compressor maintenance across both sites.
- We have solar panels atop Site 2.
- Sub-metering to monitor energy use by area and equipment, to target efficiency investment where it will have the most impact.

Supply Chain & Sourcing

This is where the great majority of our footprint sits, and where the most significant long-term reductions will come from.

- Engage our key meat suppliers to obtain primary, farm-level carbon data (for example through Red Tractor-aligned or AHDB Environment schemes) in place of generic industry-average factors.
- Favour sourcing where lower-carbon, pasture-based provenance can be evidenced, while maintaining quality, welfare and cost standards.
- Adopt a no-deforestation sourcing commitment for our meat supply chain, consistent with SBTi FLAG principles.
- Reduce production waste through improved demand forecasting and stock rotation.

Waste & Packaging

- Reduce packaging weight and material intensity, and explore recyclable or compostable alternatives to current plastic film and trays.
- Work with customers to reduce unnecessary packaging on regular orders.

Employee Engagement

- Run a staff travel survey to refine our commuting data and identify practical low-carbon commuting options for each site.
- Investigate a Cycle to Work scheme and consider an electric vehicle salary sacrifice scheme.
- Brief all staff on this Plan and their role in delivering it, particularly those involved in goods-in, production and driving.

Residual Emissions & Offsetting

CMB Foods Ltd's priority is to reduce emissions directly, across our own operations and our supply chain, rather than to rely on offsetting. The actions in Section 6 are intended to deliver real reductions over time.

For any emissions that cannot be eliminated in the near term, we may in future consider supporting verified, high-quality carbon reduction or removal projects, as a complement to — not a substitute for — our reduction efforts. Any decision to do so would be reviewed through the governance arrangements below, and reported transparently alongside our progress on direct reductions.

Governance & Reporting

- Annual review: our footprint will be recalculated annually using updated activity data and the most current published emission factors, and this Plan will be reviewed and updated to reflect progress.
- Data quality: we will prioritise replacing estimated or industry-average figures (particularly for purchased meat) with primary supplier data as it becomes available.
- Reporting: progress against this Plan will be shared with customers and other stakeholders.

Declaration

This Carbon Reduction Plan has been reviewed and approved by:

Name	Lawrence McAndrew
Role	Operations Director
Signature	Lawrence McAndrew
Date	01/07/2026

on behalf of CMB Foods Ltd.