CIE London

Net Zero Report 2024

CIE LONDON

positive planet

Executive summary

2024 footprint: 1,658.1 tCO_2e*

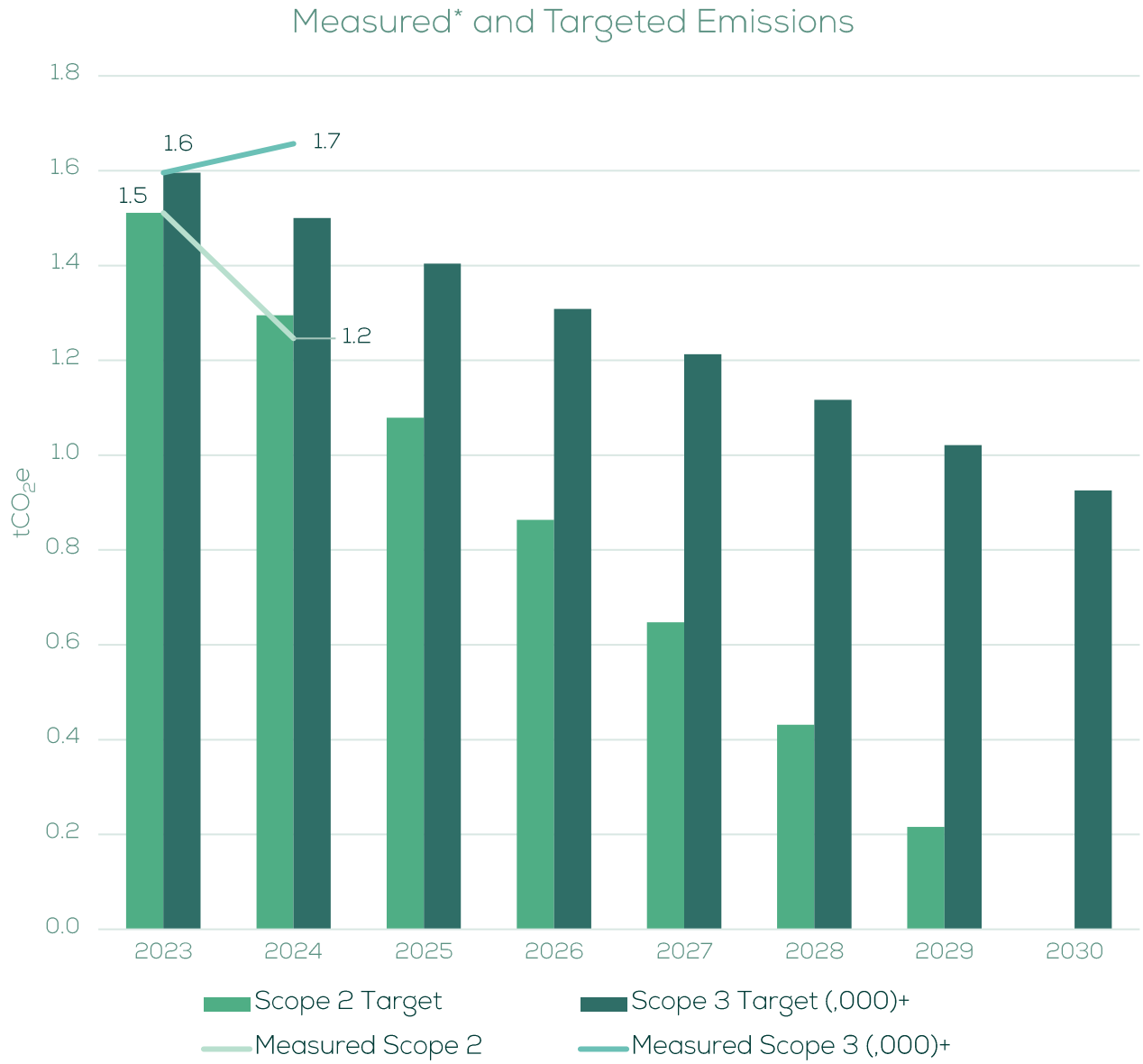
Our highest emitting categories in 2024 were:

- Purchased Goods and Services
- Transportation & Distribution
- Business Travel

We intend to:

- Maintain scope 1 emissions at zero
- Reduce scope 2 emissions to zero by 2030
- Reduce scope 3 emissions 42% by 2030
- Reach Net Zero by 2050

Increased emissions:
The primary driver for increased scope 3 emissions is a 38% increase in turnover, which is reflected in Purchased Goods and Services emissions due to a spend-based approach to calculation. This is discussed further throughout this report.



*To ensure comparability base year emissions have been restated in line with updates to emission factors used to produce emissions calculations. See Appendix I for further information.
+For presentation purposes scope 3 emissions are displayed in increments of ,000's

Contents

Our Why

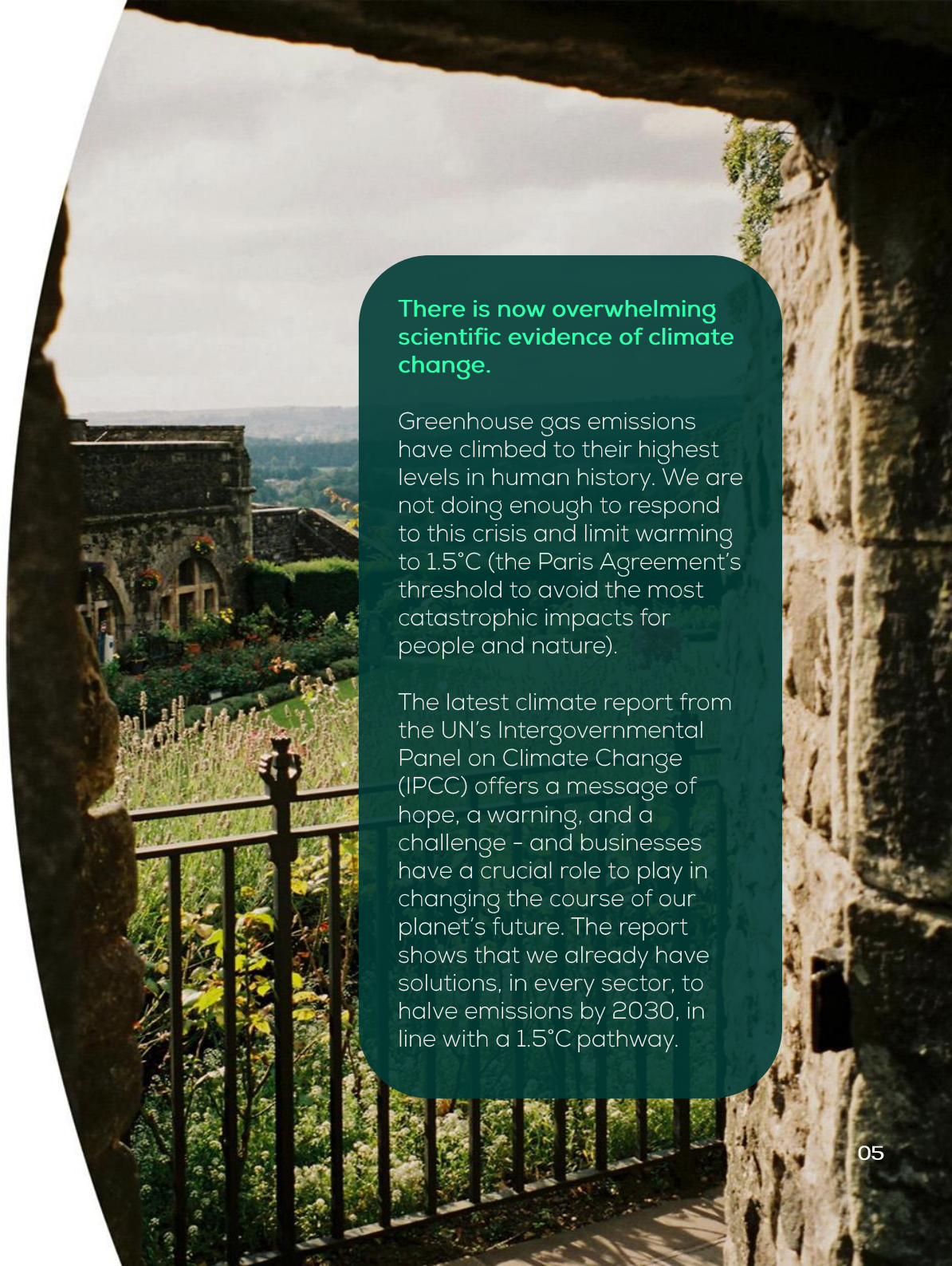
Why we're taking action

At CIE, our mission is to maintain and further enhance our reputation as the first and only choice for all designers, architects and developers seeking a reputable kitchen provider. We offer a full turnkey premium service for any project, and to do this in a responsible and sustainable way.

We acknowledge and take seriously our responsibility not only to our clients and our people, but also to our planet. It has never been more important to take strong action on climate change and use our influence to encourage and inspire others.

Alongside this we aim to understand the risks, opportunities and emissions within our value chain and engage with suppliers and partners to manage these. We promise to continue providing our clients with the highest quality, premium products and services, whilst also enabling them to make well-informed, sustainable decisions regarding their kitchens.

Mark Gledhill
Managing Director



There is now overwhelming scientific evidence of climate change.

Greenhouse gas emissions have climbed to their highest levels in human history. We are not doing enough to respond to this crisis and limit warming to 1.5°C (the Paris Agreement's threshold to avoid the most catastrophic impacts for people and nature).

The latest climate report from the UN's Intergovernmental Panel on Climate Change (IPCC) offers a message of hope, a warning, and a challenge - and businesses have a crucial role to play in changing the course of our planet's future. The report shows that we already have solutions, in every sector, to halve emissions by 2030, in line with a 1.5°C pathway.

Risks and opportunities

Risks

- Existing clients are already requiring sustainable practices from suppliers
- Supply chain disruptions (due to extreme weather)
- Human health risks (due to extreme weather and pollution)
- Rapidly changing regulations
- Increased insurance costs
- Increased heating and cooling costs

Opportunities

- Attract and retain talent and customers
- Develop new offerings
- Decrease insurance costs
- Optimise efficiencies, reduce costs
- Increased resilience to change
- Brand enhancement
- Maintain reputation

It is important that we acknowledge the risks and opportunities posed to businesses by climate change, embracing environmental sustainability to establish CIE as a conscious and responsible organisation.

Our Emissions

Methodologies Summary

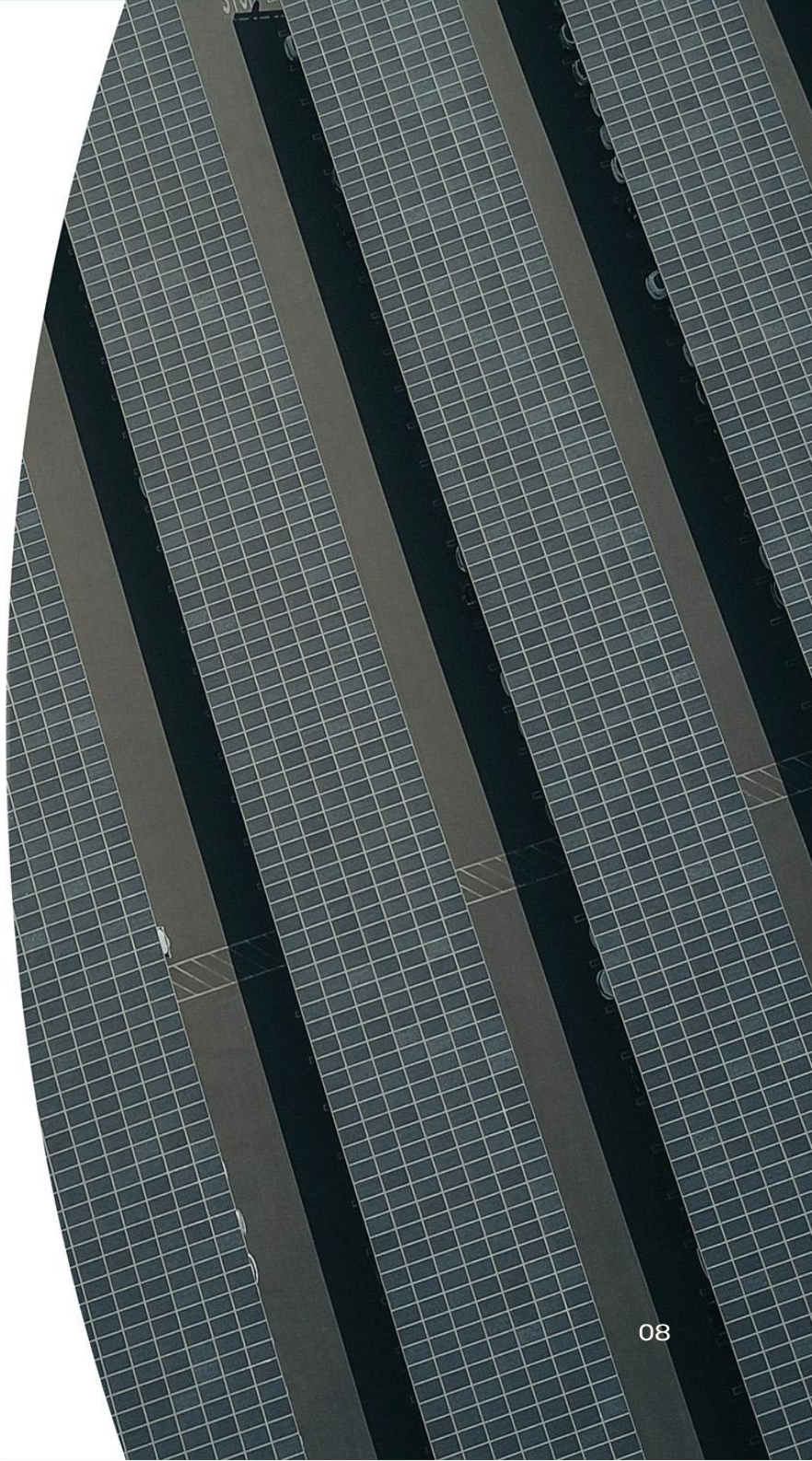
How Emissions Are Calculated:
Positive Planet has calculated CIE's GHG emissions in line with the GHG Protocol, the globally recognised standard for carbon reporting. Emissions are categorised into Scope 1 (direct), Scope 2 (energy-related), and upstream Scope 3 (indirect) emissions, and reported in tonnes of carbon dioxide equivalent (tCO_2e), which standardises the impact of seven key greenhouse gases. The diagram on the next page helps to visualise where these emissions come from and how they fall within the scopes.

Calculations are based on data provided by CIE, supplemented with UK Government emission factors, with spend adjusted for inflation where needed. Where available, activity-based data (e.g. energy consumption/distance travelled) has been prioritised; otherwise, a spend-based approach has been applied. Data reported to Positive Planet have undergone a high-level review but has not been completely verified to source.

Carbon Accounting Methodology and Emission Factors Disclaimer:
Carbon accounting guidance and emission factors provided by external bodies such as DESNZ and the GHG Protocol may be subject to periodic change due to improvements in data quality, calculation methods, and industry best practices. As these updates are outside Positive Planet's control, we may need to remeasure and restate emissions occasionally for previous years to ensure comparability and alignment with current standards, maintaining the accuracy of emissions data and the integrity of Net Zero targets.

In line with the above we have restated our base year (2023) emissions to align with updates to spend-based and activity-based emission factors relevant to the reporting period. Where this is necessary in the future, our approach will be to remeasure the previous measurement year and base year, alongside the most recent measurement.

For full methodological details, please refer to the Appendix.



CO_2 CH_4 N_2O HFCs PFCs SF_6 NF_3

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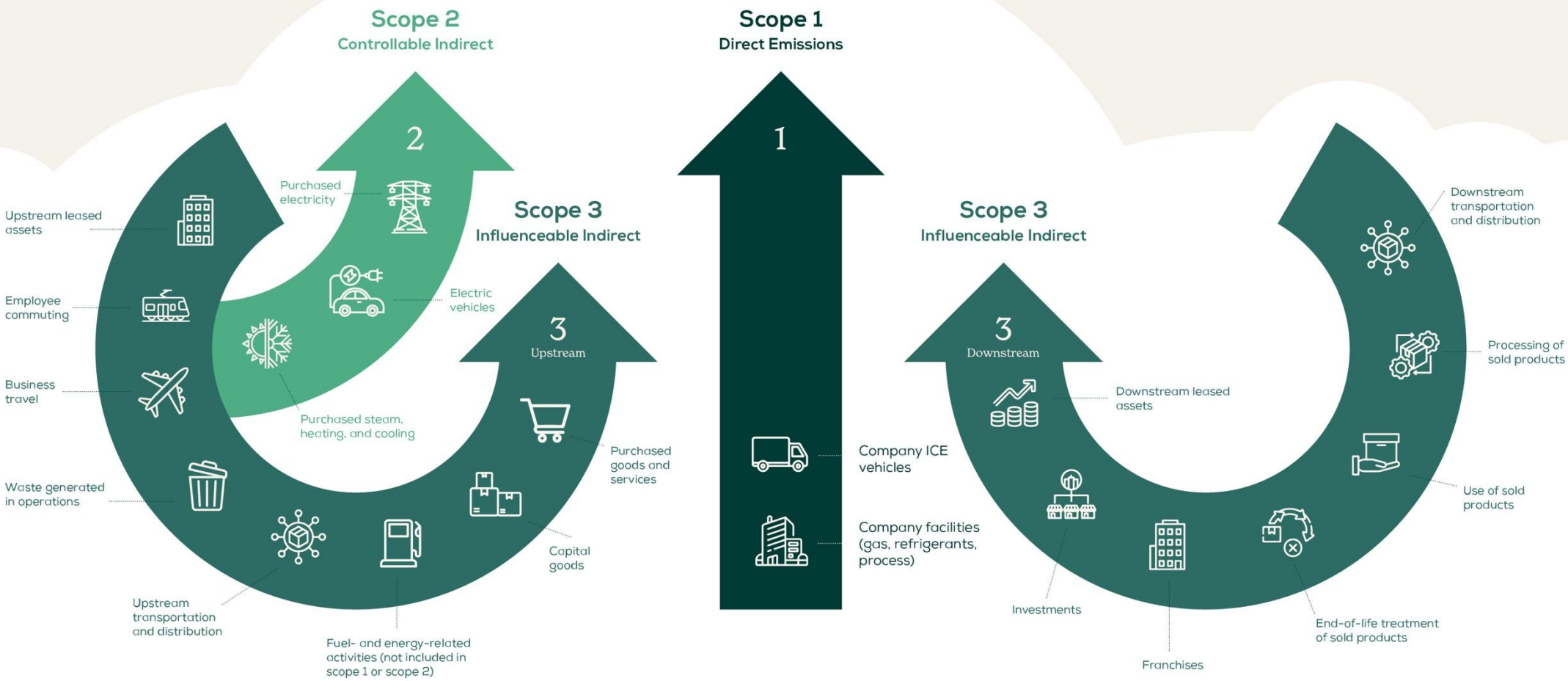
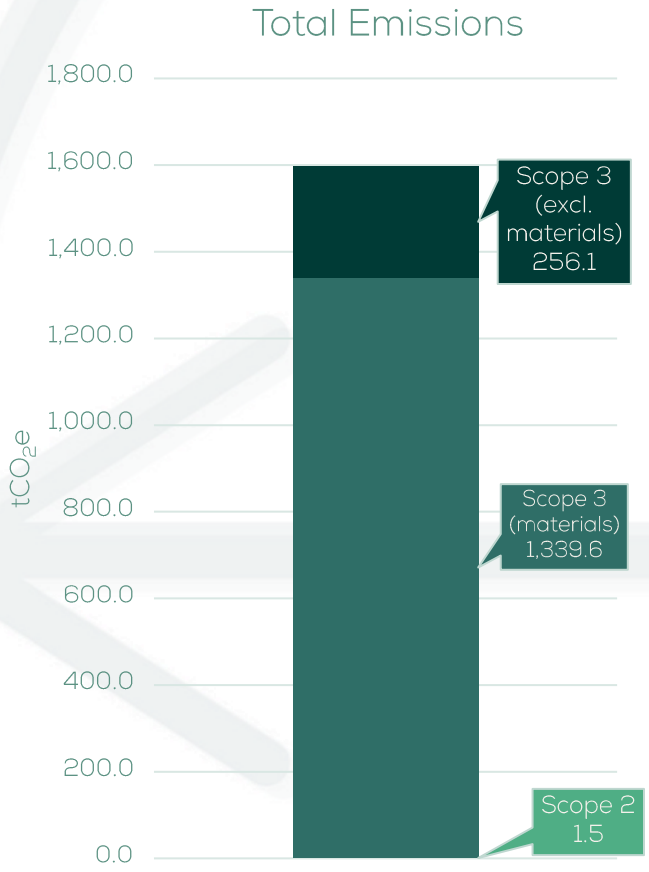


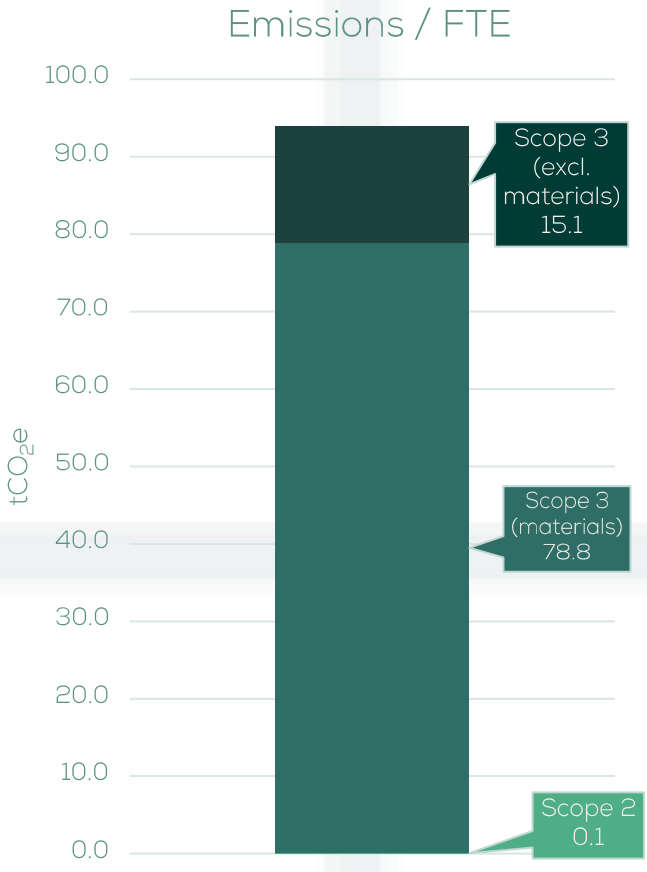
Upstream Activities | Reporting Company | Downstream Activities

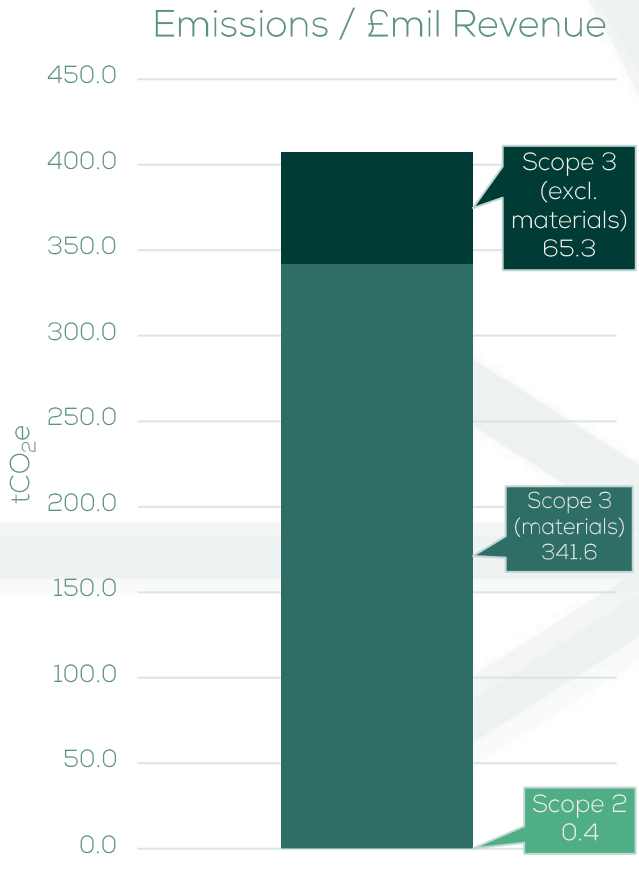
Our Base Year Emissions: Jan' - Dec' 2023

Base year emissions have been restated as part of 2024 reporting to align with updates to spend-based and activity-based emission factors relevant to the reporting period.

Total emissions	Scope 1	Scope 2	Scope 3
1,597.2 tCO_2e	No relevant activities	1.5 tCO_2e	1,323.5 tCO_2e

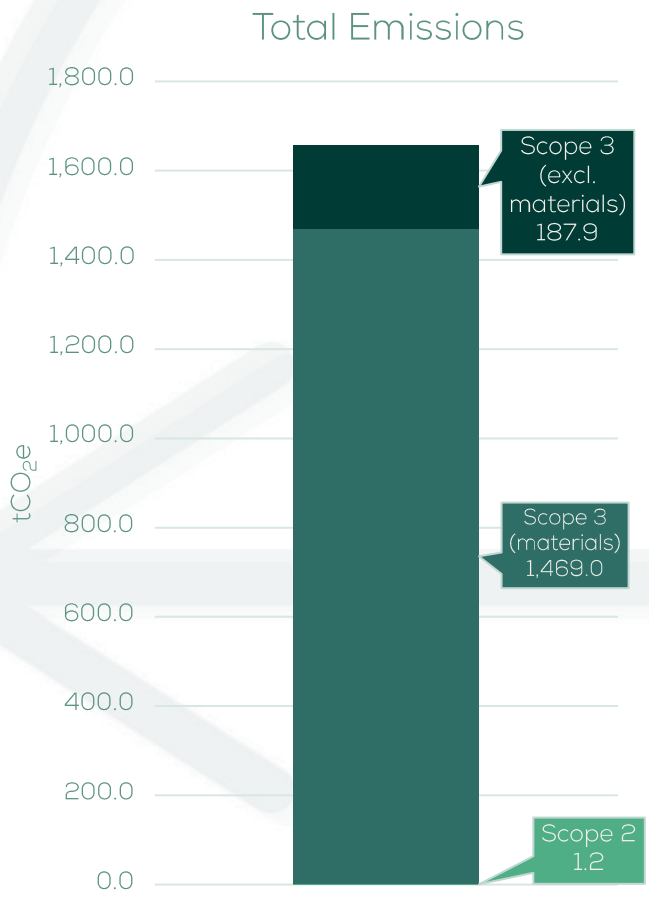


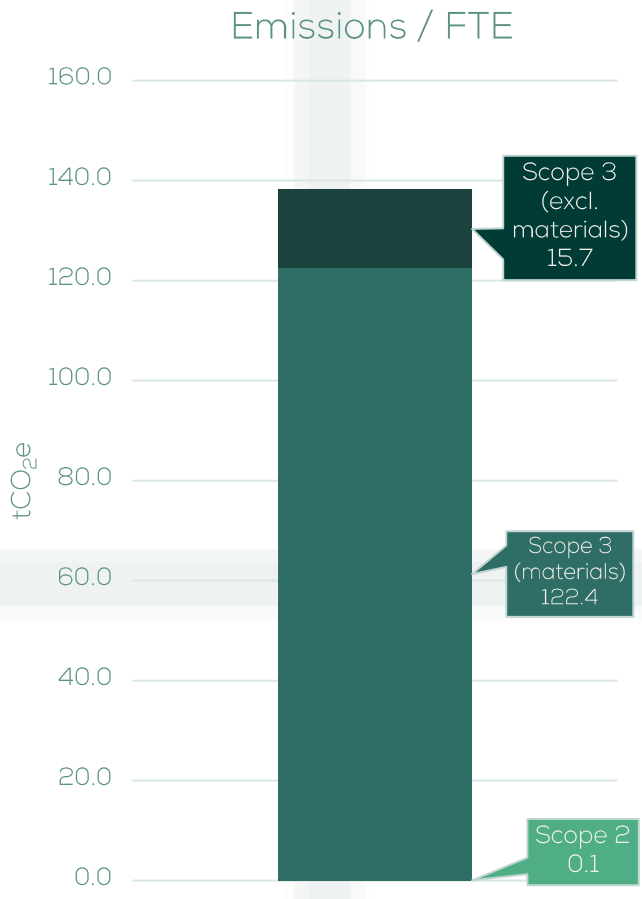


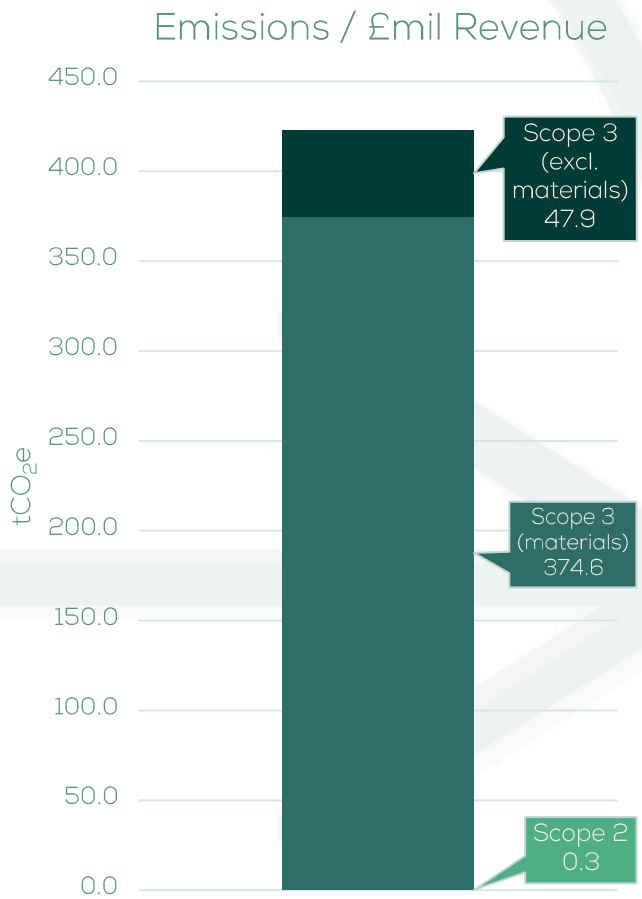


Current Reporting Year: Jan' - Dec' 2024

Total emissions	Scope 1	Scope 2	Scope 3
1,658.1 tCO_2e	No relevant activities	1.2 tCO_2e	1,656.9 tCO_2e







Annual Emissions - Year-on-Year Trends

Total emissions have increased by 4% from the base year measurement. This is driven by a total increase of 9% in scope 3 category 1 - Purchased Goods and Services. Overall Purchased Goods and Services emissions increased by 130.5 tCO_2e, outweighing the 69.6 tCO_2e of reductions achieved across all other measured categories and equating to an increase in CIE's total emissions of 60.9 tCO_2e.

Category	2023	2024	Change
Scope 1			
No Emissions to Report			
Scope 2			
Purchased Electricity (market-based)	1.5	1.2	-18%
Scope 3			
Purchased Goods & Services (materials)	1,339.6	1,469.0	+10%
Purchased Goods & Services (other)	37.9	39.0	+3%
Capital Goods	0.0	0.0	n/a
Fuel- and energy-related activities	20.7	16.0	-23%
Upstream Transportation and Distribution	125.7	105.3	-16%
Operational Waste	0.20	0.15	-26%
Business Travel	57.4	17.5	-69%
Commuting & Homeworking	14.3	9.9	-31%
Total scope 3	**1595.7**	**1656.9**	**+4%**
Total Emissions	**1,597.2**	**1,658.1**	**+4%**

An increase in Purchased Goods and Services emissions was expected this year given a 38% increase in company turnover. As spend-based data is currently used to measure emissions in this category increased turnover will inevitably result in increased spending on materials and business supporting services, resulting in higher emissions.

Efforts to move away from a spend based approach to measuring emissions associated with this category, though the use of primary product/service emissions data, are outlined on page 22.

Our Net Zero Targets

What does Net Zero mean?

To achieve Net Zero, companies aim to reduce emissions in line with science-based targets (SBTs). These are set by organisations and are "science-based" when they align with the reductions needed to keep global temperature rise below 1.5°C as per the Paris Agreement. SBTs provide companies with a pathway for sustainably transforming to a low carbon economy.

Current guidance from the Science Based Targets Initiative (SBTi) states that **most businesses should reduce their total emissions across all scopes by 90%** by 2050 at the latest. Carbon removals should then be used to neutralise the residual emissions. Net Zero targets must include Scopes 1, 2 and 3.

Scope 1 emissions

Direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions

Indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions

All other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream (excluded) activities.

What's the difference?

Net Zero
When a business has reduced its Scope 1, 2 and 3 emissions by as much as possible, leaving only 'residual' emissions, which cannot be removed. Current guidance from the SBTi states that for most businesses, this means a total reduction in emissions across all scopes by ~90%. Carbon removals should then be used to neutralise the residual emissions.

Carbon neutral
A carbon neutral business has committed to reducing emissions, and in the meantime balances its remaining emissions through carbon removal/ offsetting schemes.

Zero emissions
When no carbon is produced directly from a particular activity, product, or service (such as the running of an electric van or an electric cooker on electricity produced through solar power).

Our near-term Net Zero targets
By 2030 we will:

1

Maintain zero scope 1 emissions

2

Reduce scope 2 emissions to zero

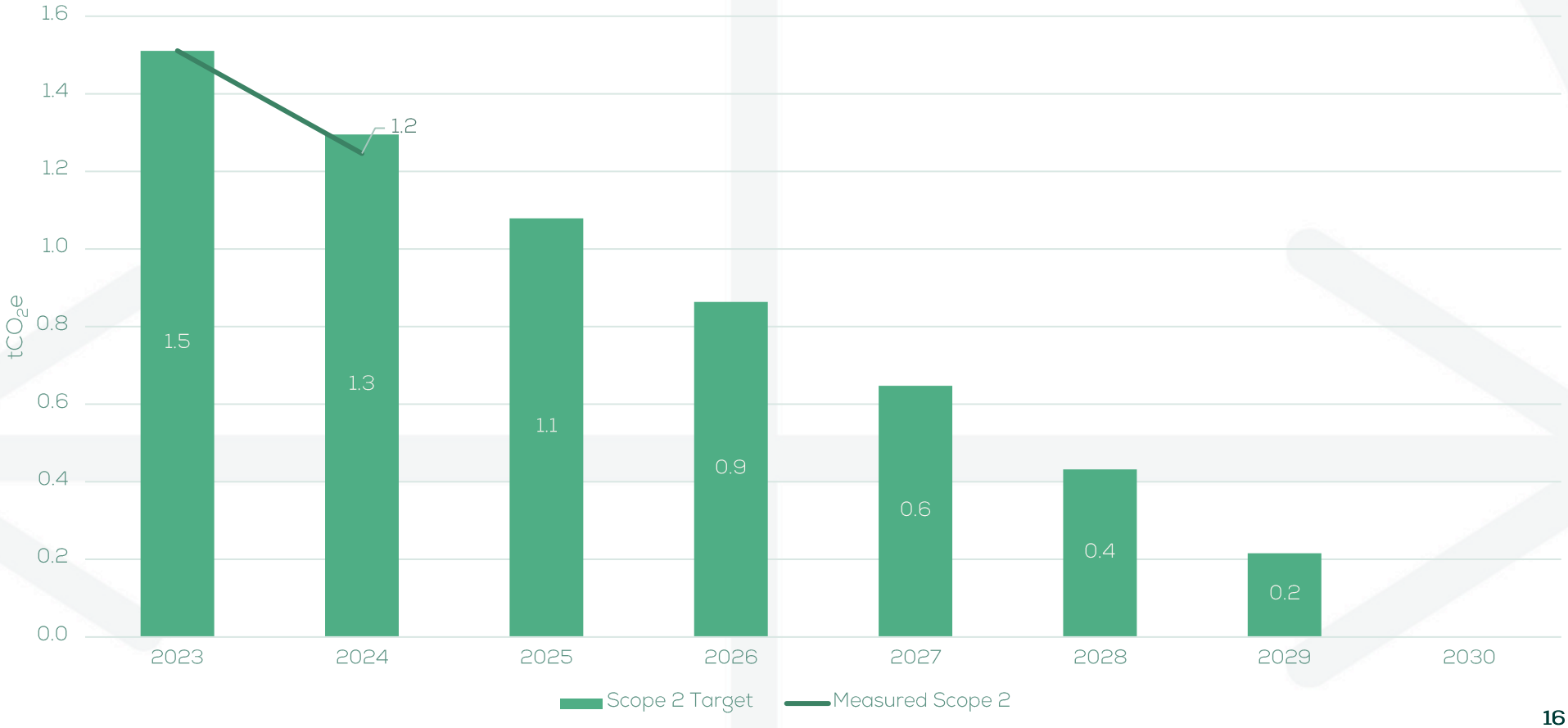
3

Reduce scope 3 emissions by 42%

Targeted annual reduction

Market-based scope 2 target

Our near-term scope 2 target is to reduce emissions by 100% from the base year by 2030. Between 2023 and 2024 we reduced market-based emissions by 0.3 tCO_2e, 0.1 tCO_2e more than the level of linear reduction required to keep us on track with this target. Additionally, in February 2025 CIE switched to a 100% renewable energy tariff. **We are therefore on track to achieve our target of zero market-based emissions by the 2026 reporting year**, provided continued procurement of 100% renewable energy.

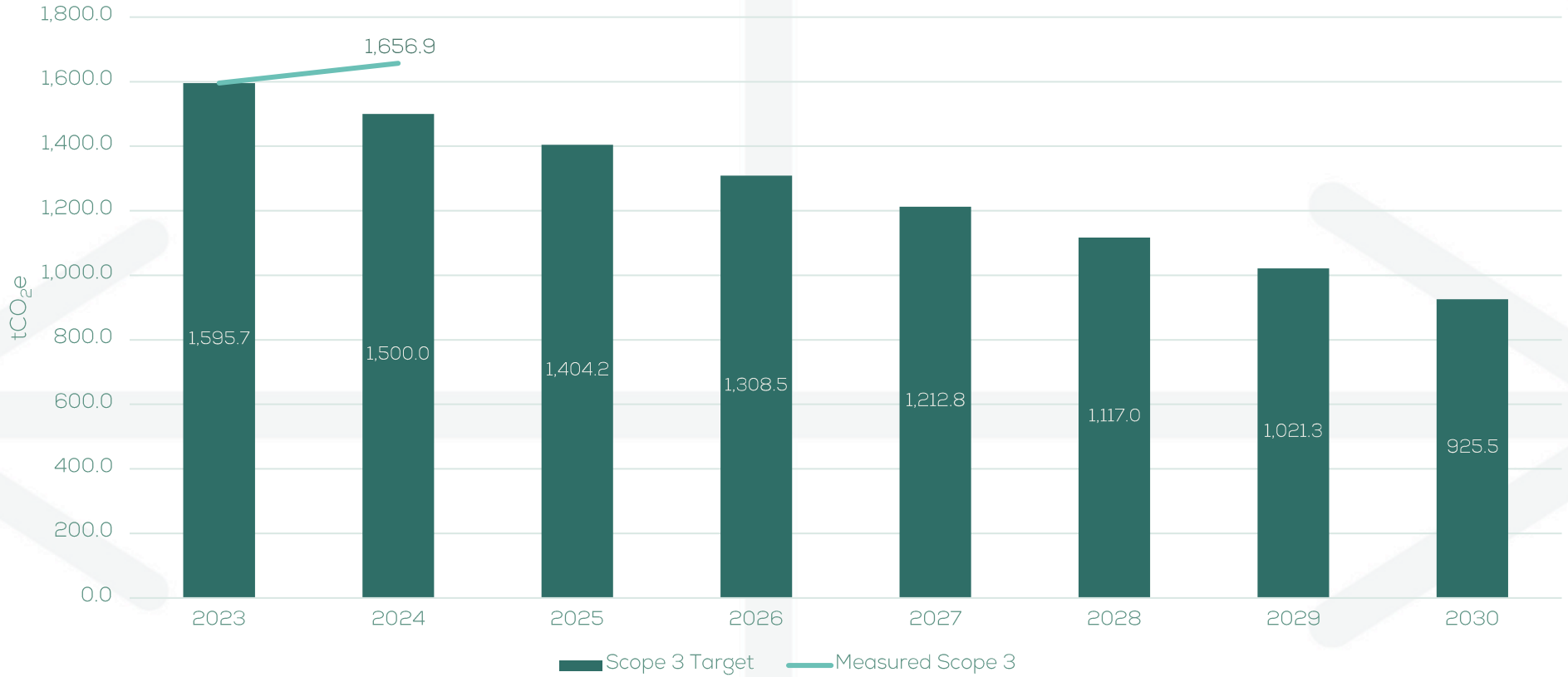


Targeted annual reduction

Scope 3 target

Our near-term scope 3 target is to reduce emissions by 42% from the base year by 2030. Between 2023 and 2024 total scope 3 emissions increased by 61.1 tCO_2e. This puts us behind the level of linear reduction required to keep us on track with near-term targets.

Emission trends highlight the need to begin collecting primary supply chain data as a priority. As the spend-based approach used to estimate emissions from Purchased Goods and Services combined with a 38% increase in company turnover, and subsequent spending, caused this to be the only scope 3 category to have increased.



Progress Towards Net Zero

Reduction Progress Since Our Base Year

While our scope 2 emissions are relatively small, we have sole ownership of these emissions and are directly responsible for reducing these to zero.

Since the previous Net Zero report CIE has engaged with our parent company to secure a 100% renewable energy tariff. The switch to renewable energy occurred in February 2025, meaning the 2025 reporting period will demonstrate a significant reduction in emissions.

Additionally, from the 2026 reporting period we will have achieved our near-term scope 2 target.

We've reduced scope 3 business travel emissions by 69% in a single year.

A newly implemented travel policy overseen by CIE's parent company has significantly reduced business travel across the business. This policy prohibits all but absolutely necessary domestic and international travel, leading to a drop in activity throughout 2024 and onward. While implementing this policy CIE has improved tracking of international travel, facilitating a move away from a spend-based approach to an activity-based approach to emissions accounting for flights and accommodation.

Other steps we've taken to reduce emissions

Measuring our emissions
In 2021 we committed to measuring and reporting our business' emissions annually, allowing us to understand where our emissions come from and take action to reduce them. We appointed experts Positive Planet to support.

Behaviour Change
Since engaging with Positive Planet, we have delivered briefings to our team explaining why we're on the Net Zero journey.

Sustainable Forestry
We have always used and will always use FSC approved products. CIE has been FSC certified since 2014. Additionally, the majority of our team are trained in the use of the FSC trademark, with a select group receiving FSC Chain of Custody training.

ISO 14001
We have been accredited since 2015 and are committed to monitoring and managing our environmental impact through continuous improvement of our environmental management system, regular audits, and proactive implementation of sustainable practices.

Additionally, we engage with stakeholders to promote environmental awareness and responsibility, ensuring our operations align with the highest standards of environmental stewardship

Paper reduction
We have adapted our working practices to minimise printing and paper use internally. Externally, we provide documents to clients in digital format where possible.

Near-Term Priorities

Addressing Supply Chain Emissions

In 2024 Purchased Goods and Services was the only emissions category to show an increase compared with the base year.

Due to the link between increased company turnover (38%), goods and services spend and spend-based emissions estimation methods, emissions from Goods and Services CIE purchase have increased by 9% (130.5 tCO_2e) from the base year.

The largest contributor to this increase was materials purchased for fit outs. Which comprise the majority of CIE's emissions, making up 84% of base year emissions and 89% of the current reporting years emissions.

Emissions associated with goods and services are currently estimated via a spend-based approach, which is deemed a low-quality method for estimating emissions. Spend-based results are based off generic industry emissions intensity averages and therefore do not represent the real-world emissions of specific suppliers and materials used by CIE. The results do however highlight this area of activity as a key emissions hotspot.

To begin addressing supply chain emissions it is imperative that we develop and implement a sustainable procurement policy and supplier engagement roadmap. This will help us begin mapping our supplier's readiness to report emissions data. Alongside emissions data gaining an understanding of CIE's suppliers own Net Zero ambitions and strategies will facilitate integration and collaboration toward shared reduction goals.

The first step for addressing supply chain emissions we will be to develop a sustainable procurement policy and communicate our ambitions to suppliers. Once established CIE will begin collecting supplier specific emissions data through ongoing engagement and annual sustainability surveying.

Collaboration with suppliers will be key to achieving reductions. To encourage collaboration with this initiative CIE will increasingly include sustainability as a key factor in procurement decisions, inclusive of materials, packaging, logistics and service-based solutions.

Reducing emissions from transportation and distribution

The transportation and distribution of materials used in our fit outs is the second largest contributor to our emissions. Between the base and current reporting year transportation and distribution emissions reduced by 16%. This was driven by a reduction in the total distance covered by our suppliers and reduced spend on warehousing for storage of materials.

In line with the supplier engagement strategy outlined on the previous page CIE are committed to gathering better data regarding our transportation and storage activities. Obtaining supplier specific emissions reports (for transport and storage) will allow much more accurate quantification and tracking of emissions while allowing improved oversight of our supplier's own decarbonisation efforts, including decarbonisation of storage facilities and electrification of delivery fleets.

CIE's furniture delivery providers have indicated that fleet electrification is currently unfeasible due to implementation costs. There are however an ever-increasing number of **case studies within the UK** which demonstrate how fleet decarbonisation can be achieved by commercial operators. Continued communication with providers will allow CIE to identify early adopters and those who may be more resistant to change. This in turn can inform decisions around engagement, collaboration and identifying providers that align with CIE's Net Zero commitments moving forward.

Embedding sustainability into our culture

As an organisation, we aim to inspire positive change in every area of our work. We are responsible for maintaining positive relationships with our stakeholders – whether that's our team members, clients, partners, or our local community.

Building a sustainable workforce

We plan to have 100% of employees certified as Carbon Literate by the end of 2026 and embed training into employee onboarding processes.

Sustainable Travel

Since 2024 CIE has implemented a travel policy and improved data quality around international travel. Our 2024 employee commuting and homeworking survey also achieved a 100% response rate compared with 29% in 2023. Moving away from a spend-based approach to estimating domestic travel emissions is the next stage in tracking behavioural shifts more accurately.

Engaging clients

We are committed to engaging with our clients to help them understand the climate impact of their own decisions in a non-judgemental, supportive way. In line with this we are committed to developing a low carbon offering, as our supply chain integration allows.

By implementing the above actions, we hope to also reduce energy, waste, business travel and commuting emissions further by encouraging sustainable behaviours within our team. This includes encouraging the adoption of low-emission lifestyles as and when UK infrastructure allows (e.g. active travel, green home energy)

Summary Statement

At CIE we are proud to be on the journey to become Net Zero by 2050 and of the progress we have made to date regarding reducing travel emissions, improving internal activity tracking and addressing key emissions hot spots.

We remain committed to leading the charge towards a sustainable future via our Net Zero strategy, including engaging our employees, supply chain and customer base to facilitate a collaborative shift toward sustainable practises.

As an FSC and PEFC certified company we uphold the highest standards of sustainable forest management, ensuring our products are sustainably sourced. Accounting for sustainable materials within our supply chain by obtaining product specific emissions data in the coming years will allow us to further demonstrate the benefits of these initiatives within our emissions reports.

Through continuous improvement and transparent reporting, CIE is dedicated to a greener, more resilient future. By fostering a culture of sustainability and partnering with industry leaders, we aim to reduce our environmental impact, support global climate goals, and create lasting value for our stakeholders.

Appendix – Methodology

How We Calculate a Carbon Footprint

Positive Planet's GHG emissions reports are carried out in accordance with the GHG Emissions Protocol Accounting and Reporting Standard. Using the most widely recognised and used emission standard in the world ensures all measurements, calculations, and estimations are completed to the most regulated and accurate standards possible. Positive Planet was supplied information by CIE covering each of the emission sources included in the inventory, and the greenhouse gas emissions were calculated based on relevant emission factors. The provided data has been subject to high level review, but not verification to source.

Using the GHG Emissions Protocol Standard, business emissions are identified using three scopes of emissions. Seven Greenhouse Gases are calculated as part this emissions report, known as the seven Kyoto Protocol GHGs. These gases occur the most often as a result of business activities, with the highest Global Warming Potential.

Throughout this document CIE's emissions are reported in tonnes of carbon dioxide equivalent (tCO_2e), which consolidates the different global warming potentials (GWP) of each gas. The GWP accounts for the variable potency and atmospheric lifetime of each GHG emitted and converts this to the equivalent amount of carbon dioxide over a 100-year period.

Carbon Accounting Methodology Disclaimer

Carbon accounting guidance and emission factors provided by external bodies such as DEFRA/DESNZ and the GHG Protocol may be subject to change periodically due to improvements in data quality, calculation methods, and industry best practices. As these updates are outside Positive Planet's control, we may need to remeasure and restate emissions occasionally for previous years to ensure comparability and alignment with current standards, maintaining the accuracy of emissions data and the integrity of Net Zero targets.

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