

Carbon Reduction Plan 2026

Etac Ltd

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Commitment to achieving net zero

Etac Ltd is committed to achieving net zero emissions by 2050.

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

Additional details relating to the baseline emissions calculations:

Etac Group began calculating emissions in 2018. Since then, continuous improvements have been made to these calculations. Etac Ltd (UK unit) has been measured as a sub-part as of 2020.

The following scopes are included in the 2022 baseline for Etac Ltd (UK unit): Scope 1, 2, 3.4, 3.5, 3.6, 3.7, 3.9¹. Scope 2 is calculated using the market-based approach.

Baseline year emissions:

Emissions	Total (tCO2e)
Scope 1	555
Scope 2	32
Scope 3 (included sources)	179
	Scope 3.4: Upstream transportation and distribution
	Scope 3.5: Waste generated in operations
	Scope 3.6: Business travel
	Scope 3.7: Employee commuting
	Scope 3.9: Downstream transportation and distribution
Total emissions	766

¹ Scope 3.9, and in particular the deliveries from our customers to the end-user, is estimated to the best of our knowledge.

Reporting year: 2025	
Emissions	Total (tCO2e)
Scope 1	407
Scope 2	4
Scope 3 (included sources)	809
	Scope 3.4: Upstream transportation and distribution
	Scope 3.5: Waste generated in operations
	Scope 3.6: Business travel
	Scope 3.7: Employee commuting
	Scope 3.9: Downstream transportation and distribution
Total emissions	1220

Emissions reduction targets

In order to continue our progress to achieving net zero, we have adopted the following carbon reduction targets.

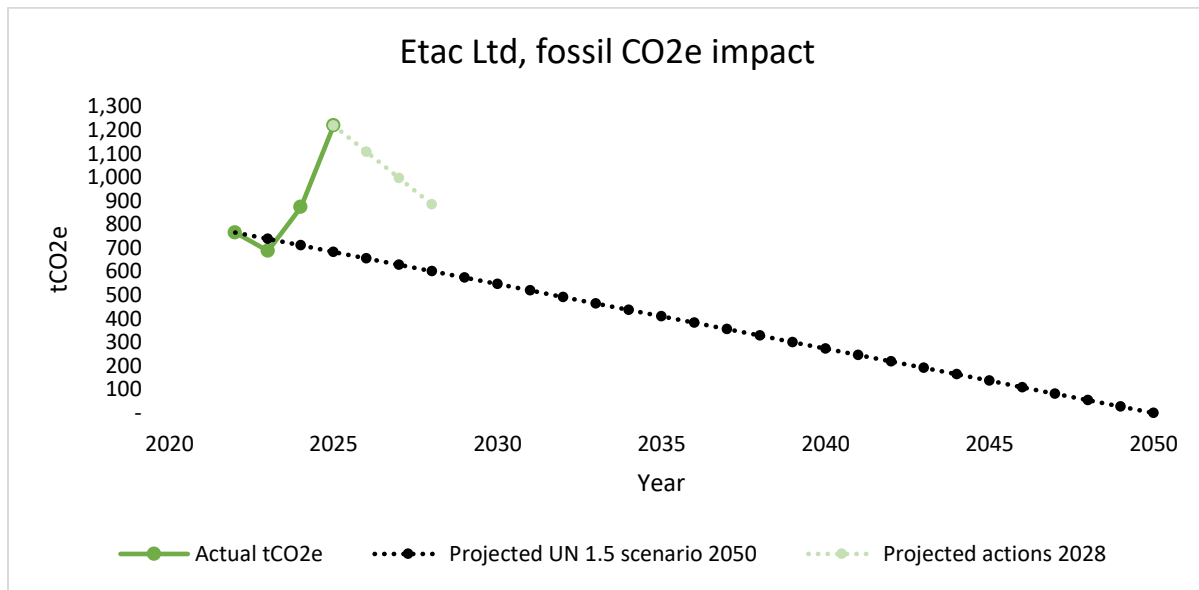
We project that carbon emissions from 2026 will continue to decrease by 335 tCO2e by 2028. This is a reduction of 27% in relation to 2025's emissions data.²

Carbon reduction targets based on 2022 baseline

- Reduce 50% of car emissions (potential of -200 tCO2e).
- Change from non-renewable electricity into renewable (potential of -30 tCO2e).
- Reduce 50% of scope 3.4 and 3.9 transports by purchasing transports based of non-fossil fuels (potential of -94 tCO2e).
- Minimize flights by video meetings (potential of -25 tCO2e).
- Continue to increase number of charging poles for electric car charging at work. (potential of -15 tCO2e).
- Continue to influence municipal waste pickup into renewable fuels. (potential of -1 tCO2e).

Progress against these targets can be seen in the graph below:

² (335 / 1220) = 27%



Emissions increased during 2025, primarily due to continued efforts to improve data quality. The 2022 baseline and associated targets have not been adjusted, and ensuring a representative base year will remain a priority going forward. This work is a natural part of Etac’s ongoing journey to establish group-level emission reduction targets for the near and long term, covering scopes 1–3. Finally, the evaluation and assessment of additional decarbonisation opportunities—beyond those identified in this carbon reduction plan—will continue to be an important focus area.

Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since the 2022 baseline. The carbon emission reduction achieved by these schemes equate to 37 tCO2e, a ~5% reduction in relation to the 2022 baseline and the measures will be in effect when performing the contract.

Transition from fossil natural gas for facility heating to biogas (mid 2025)

Parts of the Hartlebury facility have historically been heated using natural gas. During 2025 we transitioned into substituting natural gas with biogas for these heating purposes. The estimated savings compared with 2024 are 6 tCO2e. In 2026 the full year will be covered with biogas supply, likely leading to additional CO2e savings.

Changed to complete renewable electricity in the UK building (end of 2023)

The solar power that was installed on the new building does not produce enough energy and the share that we need to purchase was changed to renewable electricity in the end of 2023.

During 2024 the carbon emission reduction from purchased electricity was realized, resulting in a 31 tCO₂e reduction compared with 2023.

Information about the UK building

During the base year 2022, Etac Ltd moved to a new warehouse and office building in Hartlebury. The 3 000 m² facility is a new construction and certified by BREEAM, a green certification system that aims to ensure best environmental practice for buildings. Some features of the new facility:

- 21 m² solar panels produce approximately 9 700 kWh PA and energy consumption is monitored.
- External lights are on timers, sensors are used where applicable, and LED lights are used throughout the building.
- The location is within 3 minutes' walk of the train station to encourage the use of public transport.
- The car park has charging points for electric vehicles and reserved spaces close to the main entrance to encourage car sharing.
- Recycling of cardboard and plastics.

Future carbon reduction initiatives

In the future we hope to implement further measures such as:

- Increase share of non-fossil cars by gradually switching to electric or hybrid vehicles (where possible).
- Increase share of non-fossil fuel transports by reviewing freight vendors to and within the UK (in collaboration with the Group).
- Minimize flights by video meetings and continue to support employee commuting with more charging poles and continued car share benefits.
- Expand and strengthen emission calculations and increase follow-ups for quicker response.
- Establish a Net Zero target and action plans for Etac Group (incl. Etac Ltd in the UK).
- Connect the Net Zero target to our incentive model.

Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 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 standard¹³ and uses the appropriate government emission conversion factors for greenhouse gas company reporting.¹⁴

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), 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.¹⁵

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:



Date: 30/06/2026

¹³ <https://ghgprotocol.org/corporate-standard>

¹⁴ www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

¹⁵ <https://ghgprotocol.org/standards/scope-3-standard>