



CARBON REDUCTION PLAN

COEL Carbon Reduction Plan

Cambridge Office Environments Limited, trading as COEL

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Document control

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Supplier details

Field	Detail
Legal supplier name	Cambridge Office Environments Limited
Trading name	COEL
Company number	03974006
Registered office	Tyrrell & Company, Suite D, South Cambridge Business Park, Babraham Road, Sawston, Cambridgeshire, CB22 3JH
Website	https://coel.co.uk/
Reporting boundary	UK operations under the operational control of Cambridge Office Environments Limited

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1. Commitment to achieving Net Zero

Cambridge Office Environments Limited, trading as COEL, is committed to achieving Net Zero greenhouse gas emissions across its stated UK operational boundary no later than 2050.

COEL will prioritise the avoidance and reduction of greenhouse gas emissions before the use of any measures to neutralise residual emissions that cannot reasonably be eliminated at the Net Zero date.

This commitment will be reviewed through COEL's annual carbon-reporting and governance cycle.

2. Reporting boundary and methodology

This Carbon Reduction Plan has been prepared for Cambridge Office Environments Limited, company number 03974006, trading as COEL, as the bidding supplier.

COEL has applied the operational-control approach. The reporting boundary includes the UK premises, vehicles and activities over which Cambridge Office Environments Limited can implement operating policies.

All relevant vehicles are owned or operated by Cambridge Office Environments Limited and are included for their applicable in-service periods. The other COEL group companies are recorded as dormant and have no operational emissions to include in this Plan.

Shared or separately metered premises energy is included only to the extent supported by the available activity evidence. Where allocation is required, COEL will apply a consistent documented method and avoid duplication.

The emissions methodology uses:

- the Greenhouse Gas Protocol Corporate Standard;
- the applicable Scope 3 reporting principles;
- the relevant UK Government greenhouse gas conversion factors for the reporting year; and
- activity data multiplied by the applicable conversion factor, with kilograms of carbon dioxide equivalent converted to tonnes by dividing by 1,000.

"tCO₂e" means tonnes of carbon dioxide equivalent.

Figures identified as provisional remain subject to completion checks, source reconciliation and management approval. Missing emissions have not been recorded as zero.

3. Baseline emissions footprint

Baseline year: 1 January 2025 to 31 December 2025

2025 is COEL's proposed baseline year. It is the most recent complete calendar period for which the strongest available evidence has been assembled.

The baseline remains incomplete because parts of the premises-energy dataset and the five required Scope 3 categories have not been quantified reliably. The figures below therefore represent a quantified provisional subtotal and not COEL's complete carbon footprint.

Emissions source	Baseline emissions	Status and basis
Scope 1	41.06 tCO ₂ e	Provisional. Based on 16,242.07 litres of evidenced diesel and the applicable 2025 UK Government direct-combustion conversion factor. Subject to final vehicle, fuel-card, temporary-hire and finance-ledger reconciliation.
Scope 2	14.00 tCO ₂ e	Provisional location-based minimum. Based on 49,110.7 kWh of evidenced electricity for the available periods across two Nuffield Road supplies and the 2025 UK Government location-based factor of 0.28502 kgCO ₂ e/kWh. Certain Unit 10 periods are missing.
Scope 3 Category 4 — upstream transportation and distribution	Not quantified due to unavailable reliable activity data	Supplier journey, distance, vehicle and tonne-kilometre data are incomplete.
Scope 3 Category 5 — waste generated in operations	Not quantified due to unavailable reliable activity data	Verified activity evidence is available, including weighed project reports, waste transfer documentation, secure-destruction certificates and site recycling summaries. The annual dataset and treatment-route reconciliation are not complete.
Scope 3 Category 6 — business travel	Not quantified due to unavailable reliable activity data	Travel transactions have been assembled, but duplicate, credit, activity and classification issues prevent a reliable calculation.
Scope 3 Category 7 — employee commuting	Not quantified due to unavailable reliable activity data	No complete employee commuting survey or equivalent dataset is available.
Scope 3 Category 9 — downstream transportation and distribution	Not quantified due to unavailable reliable activity data	The applicability boundary and COEL-funded delivery activity have not been fully confirmed.
Quantified provisional subtotal	55.06 tCO₂e	Comprises provisional Scope 1 emissions of 41.06 tCO ₂ e and provisional Scope 2 emissions of 14.00 tCO ₂ e only.

The quantified provisional subtotal is calculated as:

$$41.06 \text{ tCO}_2\text{e} + 14.00 \text{ tCO}_2\text{e} = 55.06 \text{ tCO}_2\text{e}.$$

The five required Scope 3 categories and any missing Scope 2 consumption are excluded from this subtotal. They have not been treated as zero.

Scope 1 methodology

The available 2025 fuel-card extracts evidence 16,242.07 litres of diesel after transactions outside the reporting period and identified non-fuel purchases were excluded.

The provisional Scope 1 calculation is:

16,242.07 litres of diesel × applicable 2025 UK Government direct-combustion factor ÷ 1,000 = 41.06 tCO₂e.

The result remains subject to reconciliation against vehicle registrations, in-service dates, temporary-hire fuel, non-card purchases and finance-ledger totals.

Scope 2 methodology

The available invoices evidence:

- 30,343.4 kWh for 11 Nuffield Road; and
- 18,767.3 kWh for Unit 10 Nuffield Road.

Combined evidenced consumption is 49,110.7 kWh.

The provisional Scope 2 calculation is:

49,110.7 kWh × 0.28502 kgCO₂e/kWh ÷ 1,000 = 14.00 tCO₂e.

Unit 10 invoices for February and October to December 2025 have not been supplied. The September Unit 10 invoice records positive consumption but an overall account credit; the meter movement is included provisionally pending reconciliation. A cancelled April bill for 11 Nuffield Road has been excluded to avoid double counting.

The figure is therefore described as a provisional location-based minimum. No market-based 2025 figure is reported because the contractual supply evidence is incomplete.

4. Current reporting year

For this initial issue, 2025 is the most recent complete calendar period selected as the proposed baseline and reporting period.

The available 2026 records are partial-year management information. They do not constitute a complete 12-month footprint, have not been combined with the proposed 2025 baseline and are not used for year-on-year comparison.

COEL will report the complete 2026 footprint in the next annual update, subject to the completion, verification and approval of the relevant Scope 1, Scope 2 and Scope 3 datasets.

If the contracting authority requires a separate complete current-year footprint in addition to the initial 2025 baseline for this procurement, that requirement cannot be met reliably from the evidence currently available.

5. Emissions-reduction targets

COEL's principal emissions-reduction target is to achieve Net Zero greenhouse gas emissions across its stated UK operational boundary no later than 2050.

COEL has not inserted an arbitrary interim percentage target. The available baseline does not yet include quantified emissions for the five required Scope 3 categories and the Scope 2 figure is incomplete. A percentage target would therefore risk presenting an unsupported or misleading reduction commitment.

COEL will:

1. complete the calculation of the five required Scope 3 categories for the next annual update;
2. complete the 2026 annual footprint using controlled activity data;
3. establish a sufficiently complete and approved baseline for target setting;
4. assess technically and commercially achievable reduction pathways; and
5. submit a quantified interim emissions-reduction target to the Board or equivalent governing body for approval.

Completion of the Scope 3 calculations is a process target and must not an emissions-reduction target.

6. Carbon-reduction projects and measures

COEL's reduction programme focuses on fleet fuel, purchased electricity, materials, waste, business travel, commuting, logistics, supply-chain engagement and carbon-data controls.

The status descriptions below distinguish between measures that are implemented and evidenced, measures in progress, and planned measures. Recycling and reuse evidence is not treated as a substitute for calculating Scope 3 emissions.

Programme area	Status	Measures
Fleet transition and fuel efficiency	In progress	Fuel-card and fleet records are maintained. COEL will reconcile fuel, vehicle and mileage data; monitor fuel efficiency; reduce unnecessary journeys; and assess lower-emission and zero-emission replacements when operationally and commercially suitable.
Energy efficiency and renewable electricity	In progress	Electricity consumption is monitored through available invoices and meter records. COEL will complete meter coverage, improve energy monitoring and pursue practical efficiency measures, including efficient lighting, controls and building services. Renewable-energy claims will be made only where supported by current contractual evidence.
Sustainable materials and design	In progress	COEL's documented approach prioritises retention and reuse of existing assets where practical and the consideration of recycled, reclaimed, certified, lower-impact and recyclable materials. Project evidence will be retained through specifications, design reviews, supplier information and environmental product declarations where available.
Waste prevention, reuse and recycling	Implemented and evidenced; calculation in progress	Verified evidence includes weighed project-waste reports, waste transfer documentation, secure-destruction certificates and site recycling summaries. COEL applies a hierarchy of prevention, retention, reuse, repurposing, recycling and responsible disposal. Category 5 emissions remain unquantified pending completion of the controlled annual waste register and treatment-route calculation.
Business travel and employee commuting	Planned and in progress	Travel transactions have been consolidated for review. COEL will introduce consistent activity fields for mileage, travel mode, journey details and hotel nights and will undertake an employee commuting survey.
Logistics and supply-chain engagement	Planned	COEL will request proportionate transport, waste and environmental data from relevant suppliers and subcontractors and incorporate data requirements into procurement and project controls where practicable.
Environmental management and annual carbon-data controls	In progress	COEL will operate an annual cycle of data collection, calculation, independent check, management review, approval and publication, supported by controlled source evidence and documented assumptions.

COEL will report measures externally as implemented only where their status can be supported by evidence.

7. Governance and annual review

The Plan will be reviewed at least annually and updated using the most recent complete reporting period available.

Responsibilities are as follows:

Managing Director

- Executive accountability for the Plan.
- Ensures that the reporting boundary, commitment, targets and disclosures are suitable for approval.
- Authorises publication following Board or equivalent approval.

Board or equivalent governing body

- Reviews and approves the Net Zero commitment, Plan, targets and annual performance.
- Challenges material assumptions, exclusions, risks and progress.
- Confirms that the Plan has been reviewed and signed off at Board level or equivalent.

Finance

- Maintains the controlled activity-data and calculation records.
- Reconciles source evidence to financial and operational records.
- Retains conversion factors, assumptions, exclusions and review evidence.
- Coordinates the annual reporting close.

Operations

- Provides fleet, fuel, logistics and operational activity data.
- Implements fleet-efficiency and operational reduction measures.

Construction

- Provides project energy, logistics and waste information.
- Implements site-level resource-efficiency and waste controls.

Commercial and Procurement

- Obtains relevant supplier, subcontractor, materials and logistics information.
- Incorporates proportionate environmental-data requirements into procurement processes.

People

- Coordinates employee commuting data and engagement.
- Supports travel and behavioural reduction initiatives.

IMS or environmental-management owner

- Maintains environmental controls and supporting evidence.
- Coordinates internal review and tracks corrective actions.
- Supports the annual review and publication process.

The annual cycle will include:

1. data close;
2. source reconciliation;
3. emissions calculation;
4. independent or second-person review;
5. management review;
6. Board or equivalent approval;

7. director sign-off;
8. website publication; and
9. update of the approved tender-document library.

8. Declaration and sign-off

This Carbon Reduction Plan has been completed on behalf of Cambridge Office Environments Limited, trading as COEL, in accordance with Procurement Policy Note 006 and the associated Technical Standard for Completion of Carbon Reduction Plans.

Emissions have been prepared using the stated organisational boundary, the Greenhouse Gas Protocol Corporate Standard and the applicable UK Government greenhouse gas conversion factors for company reporting.

Scope 1 and Scope 2 emissions have been prepared using the methodology stated in this Plan. The five required Scope 3 categories have been assessed individually but have not been quantified where reliable activity data is unavailable. These categories have not been treated as zero and are excluded from the quantified provisional subtotal.

This Plan has been reviewed and signed off at Board level or equivalent.

Approval field	Completion
Date of Board or equivalent approval	29 September 2026
Signed on behalf of the supplier	<i>Alistair Rumbelow</i> Alistair Rumbelow (Sep 29, 2026 09:29:08 GMT+1)
Authorised director's full name	Alistair Rumbelow
Job title	CEO
Date signed	29 September 2026

9. Publication information

Field	Completion
COEL website	https://coel.co.uk/
Direct Carbon Reduction Plan URL	
Publication date	29 September 2026
Next annual review date	15 January 2027

Appendix A: Methodology and limitations

Calculation approach

COEL uses activity data multiplied by the applicable UK Government greenhouse gas conversion factor for the reporting year. Results expressed in kilograms of carbon dioxide equivalent are divided by 1,000 to produce tCO₂e.

Source records, conversion-factor versions, calculation workbooks, assumptions, exclusions and review evidence will be retained as part of the controlled audit trail.

Primary activity data is preferred. Where estimates are unavoidable, their basis will be recorded and the estimate replaced when reliable data becomes available.

Principal limitations

- The provisional Scope 1 figure remains subject to vehicle, fuel-card, temporary-hire and finance-ledger reconciliation.
- The provisional Scope 2 figure is a location-based minimum because some Unit 10 billing periods are unavailable.
- Scope 3 Category 4 cannot be quantified because complete supplier transport activity data is unavailable.
- Scope 3 Category 5 cannot be quantified until the annual waste register, treatment routes, duplicate checks and identified anomalies are resolved.
- Scope 3 Category 6 cannot be quantified until travel transactions and activity details are validated.
- Scope 3 Category 7 cannot be quantified without a reliable employee commuting dataset.
- Scope 3 Category 9 cannot be quantified until applicability and COEL-funded delivery activity are confirmed.
- Partial 2026 records are not a complete annual footprint and are excluded from the Plan's emissions comparison.
- No interim percentage emissions-reduction target has been approved.
- Board approval, director sign-off and website publication remain outstanding at the date of this management copy.

COEL Carbon Reduction Plan

Final Audit Report

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