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REPORT FOR
PETTIT SINGLETON ASSOCIATES

CARBON REDUCTION PLAN 2025

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TABLE OF CONTENTS

Revision History 2
Table of Contents 3
Table of Figures 4
Table of Tables 4
1 Summary 5
1.1 Performance Against the 2023 Baseline 6
2 Baseline Year 7
2.1 Scope 1 7
2.2 Scope 2 7
2.3 Scope 3 7
3 Carbon Reduction Targets 15
3.3 Absolute Emission Targets 15
3.4 Intensity Emission Targets 16
4 Planned Carbon Reduction Projects 18
4.1 Completed Projects (2024–25) 18
4.2 Planned Projects (2026 ONWARDS) 18
5 Declaration and Sign Off 20
GLOSSARY 21

PSA

TABLE OF FIGURES

Figure 1 - Purchased Goods and Services....8
Figure 2 - Capital Goods....9
Figure 3 - Waste Generated....10
Figure 4 - Business Travel....11
Figure 5 - Employee Commuting....12
Figure 6 - Home Working....13
Figure 7 - Upstream Leased Assets....14
Figure 8 - Actual vs Target Emissions....16
Figure 9 - Actual vs Target Emissions Intensity....17

TABLE OF TABLES

Table 1 - Summary CO_2e Emissions....5
Table 2 - Purchased Goods and Services....8
Table 3 - Capital Goods....8
Table 4 - Waste Generated....9
Table 5 - Business Travel....10
Table 6 - Employee Commuting....11
Table 7 - Home Working....12
Table 8 - Upstream Leased Assets....13
Table 9 - Absolute Emission Targets....15
Table 10 - Emissions Intensity Targets....16

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1 SUMMARY

This Carbon Reduction Plan sets out PSA's greenhouse gas emissions across Scopes 1, 2 and 3, and summarises progress against the 2023 baseline. The 2024 reporting year provides the first year-on-year comparison and an early indication of PSA's trajectory toward its 2030, 2040 and 2050 reduction targets.

PSA's total reported emissions reduced from 101.2 tCO_2e (2023) to 95.0 tCO_2e (2024). The most significant reductions were achieved in employee commuting, business travel (grey fleet) and capital goods, reflecting a combination of changes in travel behaviours, reduced mileage and the impact of one-off baseline-year purchases not repeated in 2024.

In contrast, Purchased Goods and Services increased materially in 2024 and is now the largest single Scope 3 category. This reflects changes in annual spend and the mix of external support captured through the spend-based methodology.

The following report provides the updated emissions breakdown for 2024, explains changes against the 2023 baseline, and summarises PSA's completed and planned carbon reduction projects. These results demonstrate early progress, and clarify where the next focus areas sit to sustain reductions over time.

EMISSIONS (tCO_2e)		**Reporting year 2024**	**Baseline year 2023**
Scope 1		0.2	0.3
Scope 2		8.2	8.0
Scope 3	Purchased goods and services	36.3	12.6
	Capital goods	2.0	8.9
	Waste generated in operations	2.2	2.2
	Business travel	13.6	25.4
	Employee commuting	25.2	37.7
	Home working	7.0	5.7
	Upstream leased assets	0.4	0.4
Total Emissions		95.0	101.2

Table 1 - Summary CO_2e Emissions

1.1 PERFORMANCE AGAINST THE 2023 BASELINE

The 2024 reporting year provides the first meaningful comparison against PSA's 2023 baseline. The updated results indicate an overall reduction in total emissions, together with a change in the relative contribution of several Scope 3 categories.

Key reductions achieved:

Emissions from employee commuting reduced in 2024, reflecting fewer commuting journeys, the continuation of hybrid working patterns, and a gradual shift towards lower-emission vehicles. Business travel emissions (grey fleet) also reduced, consistent with lower mileage, more stable travel patterns, and increased adoption of electric vehicles. Emissions associated with capital goods reduced as well, largely because the 2023 baseline included one-off building works and purchases that were not repeated in 2024.

Areas of increase / relative growth:

In contrast, emissions from Purchased Goods and Services increased and this is now the largest single Scope 3 category. This reflects the spend-based calculation approach and changes in the mix of purchased support and services during the year. Homeworking emissions increased modestly, which is consistent with ongoing hybrid working arrangements. Scope 2 emissions remained broadly stable, reflecting normal operational variability in an electrically heated/cooled office.

Overall, PSA's year-on-year comparison shows early progress against the 2023 baseline, driven mainly by reductions in commuting, business travel and capital goods. The increased contribution from Purchased Goods and Services shows that procurement is now the key priority area. Improving data granularity here, and targeting reduction activity, will be essential as PSA works towards its 2030 interim target.

2 BASELINE YEAR

PSA's baseline year remains 2023, providing the reference point against which PSA's future carbon reductions are measured. Establishing a consistent baseline is essential for year-on-year tracking, target setting and compliance with Cabinet Office PPN 06/21 requirements.

The baseline includes emissions across Scopes 1 and 2 and the required subset of Scope 3 categories reported under the Carbon Reduction Plan reporting standard, including business travel, employee commuting, homeworking, purchased goods and services, waste, capital goods and upstream leased assets. Emissions are calculated using the relevant UK Government conversion factors for greenhouse gas reporting.

The detailed baseline breakdown is retained for continuity and is summarised in Table 1. All changes reported for 2024 are assessed relative to the 2023 baseline values shown in that table.

2.1 SCOPE 1

Includes direct greenhouse gas emissions from sources owned or controlled by PSA. This primarily covers fuel use in any company-owned or company-leased vehicles. PSA does not operate a fleet of commercial vehicles, and emissions in this category therefore remain very low. Scope 1 emissions remain very low, reflecting reduced combustion-engine vehicle use and the ongoing transition toward electric vehicles via PSA's salary sacrifice scheme.

2.2 SCOPE 2

Includes indirect greenhouse gas emissions from electricity consumed in PSA-occupied offices. The Preston office is fully electrically heated and cooled using an air-source heat pump, and consumption therefore shows little year-on-year volatility. Minor changes in total Scope 2 emissions between 2023 and 2024 reflect normal operational variability.

2.3 SCOPE 3

This section includes the required subset of Scope 3 categories under PPN 06/21, accounting for the majority of PSA's carbon footprint. For the 2024 reporting year, several categories show notable changes compared with the 2023 baseline, which are summarised below and explored in further detail in the subsequent tables and figures.

Purchased goods and services

Emissions from Purchased Goods and Services increased compared with the baseline year. This change is driven mainly by greater use of professional services—including structural engineering, quantity surveying and other specialist inputs—commissioned as part of PSA's delivery on larger and more complex projects. The calculation continues to use a consistent spend-based methodology, and the 2024 profile indicates that professional services account for the majority of this category, with smaller contributions from office supplies, building work and paper.

Goods or Service	tCO_2e Emissions	Percentage
Hotel	0	0
Food products	0	0
Cloud computing storage	0.03	0
Paper	0.38	1
Building Work	0.94	3
Office supplies	3.43	9
Professional services	31.51	87
TOTALS	36.28	100

Table 2 - Purchased Goods and Services

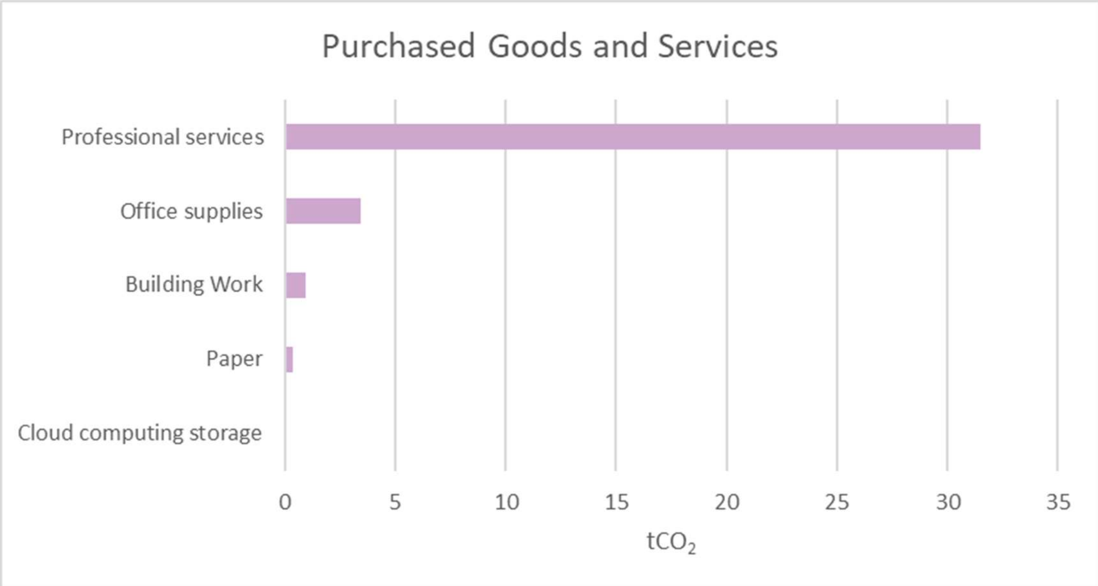

Figure 1 - Purchased Goods and Services

Capital goods

Emissions decreased substantially in 2024 due to lower IT and office equipment investment. The 2023 baseline included several one-off purchases which were not repeated.

Capital goods	tCO_2e Emissions	Percentage
Furniture	0.57	28
Computer products	1.46	72
TOTALS	2.0	100

Table 3 - Capital Goods

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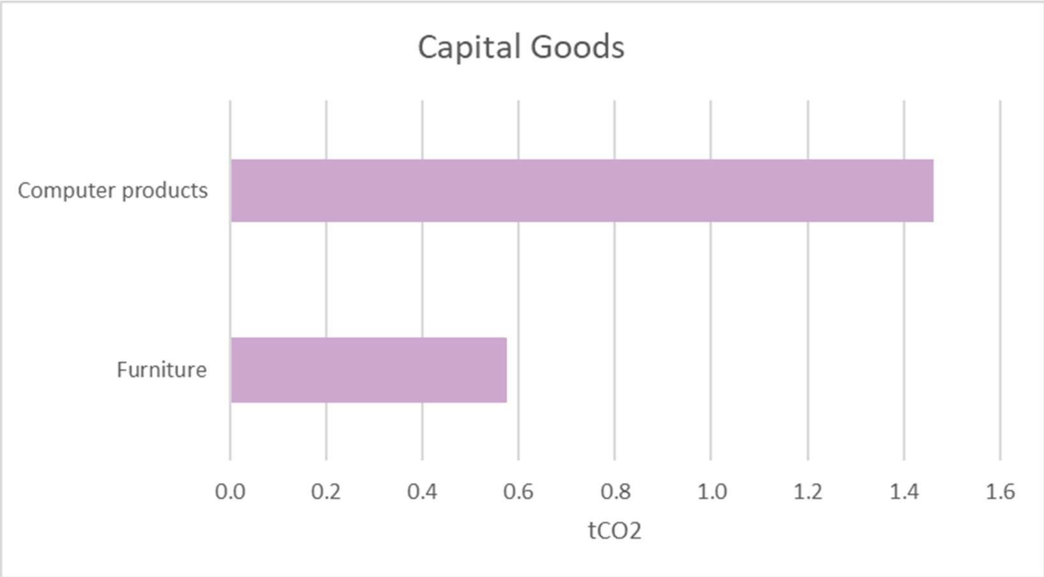

Figure 2 - Capital Goods

Waste generated in operations

Waste-related emissions remained broadly consistent year-on-year. Planned improvements in waste segregation, expected in 2026, will support future reductions.

Waste Stream	tCO_2e Emissions	Percentage
Water treatment	0.02	1
Water supply	0.03	1
Cardboard / Paper	0.73	33
General waste	1.43	65
TOTALS	2.2	100

Table 4 - Waste Generated

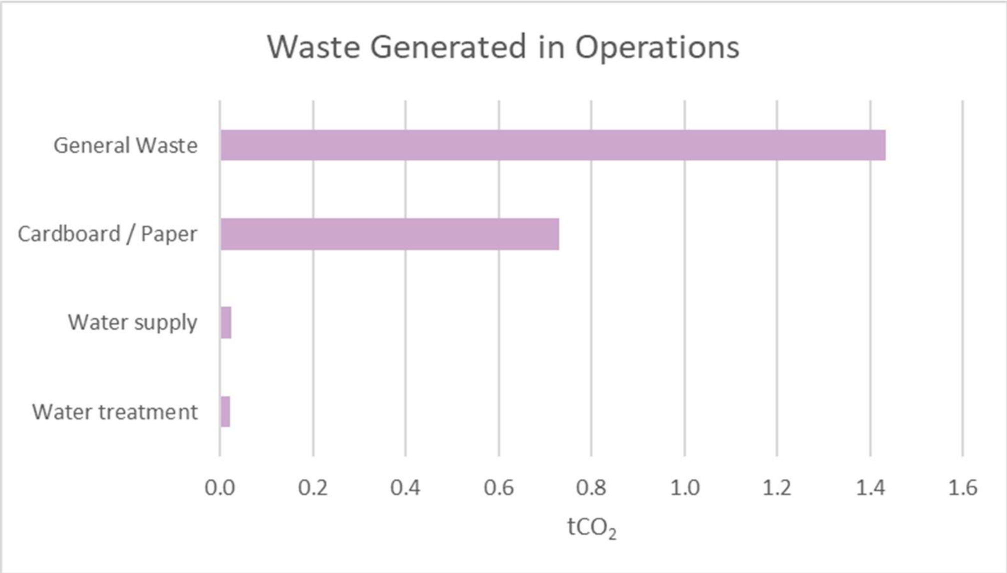

Figure 3 - Waste Generated

Business travel

Grey fleet emissions have reduced compared to the baseline year, driven by lower business mileage and the introduction of EVs for eligible staff.

Transport Mode	tCO_2e Emissions	Percentage
Taxi	0	0
Train	0.02	0.2
Grey Fleet	13.57	99.8
TOTALS	13.59	100

Table 5 - Business Travel

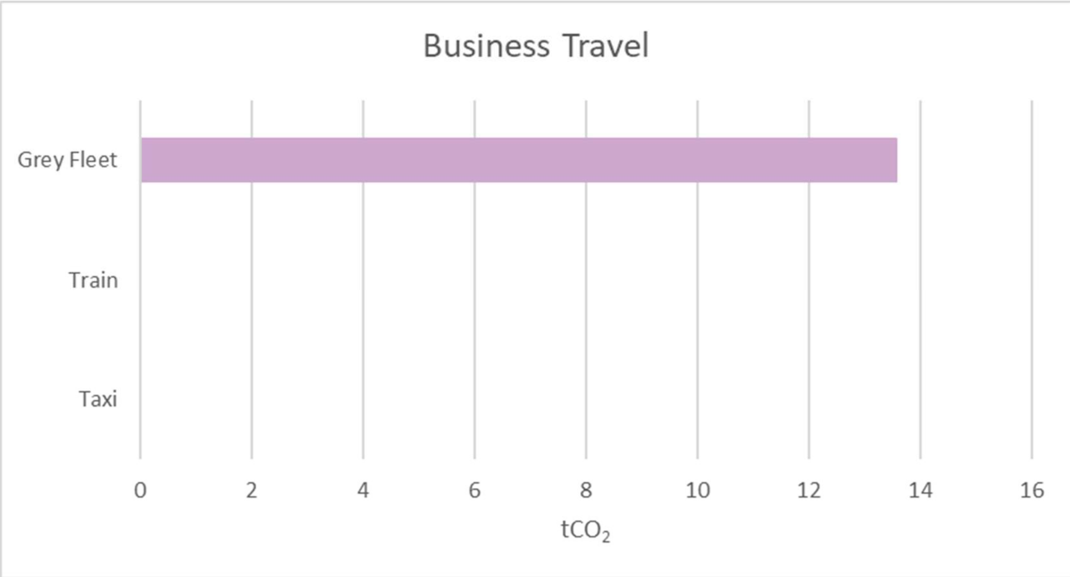

Figure 4 - Business Travel

Employee commuting

A significant reduction from 37.7 tCO_2e to 25.2 tCO_2e is observed, reflecting reduced travel frequency, improved commuting efficiency and greater adoption of hybrid working.

Office Location	tCO_2e Emissions	Percentage
Carlisle	2.58	10
Preston	22.64	90
TOTALS	25.2	100

Table 6 - Employee Commuting

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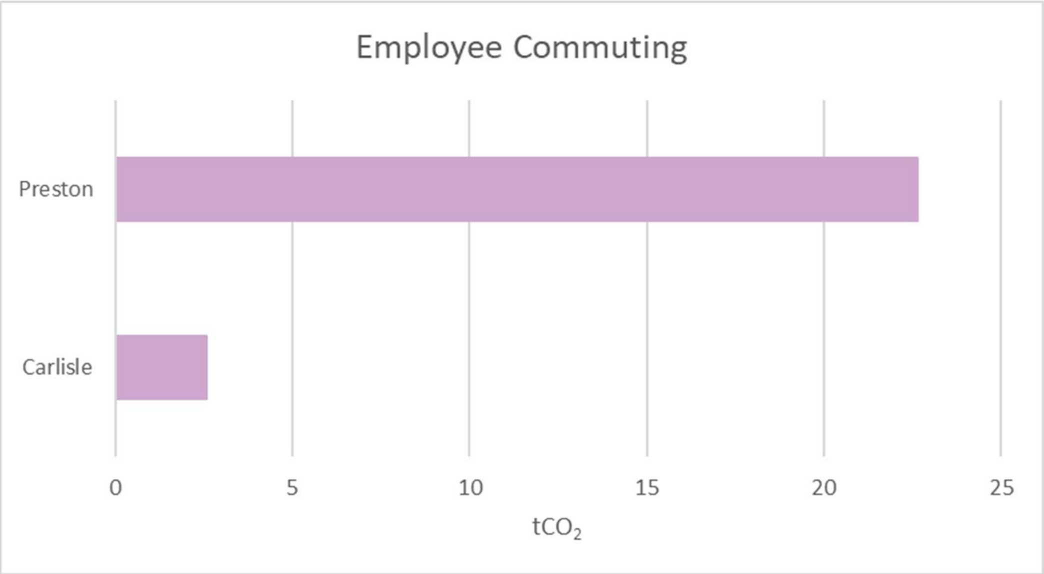

Figure 5 - Employee Commuting

Home working

Homeworking emissions increased modestly, consistent with the evolving working arrangements adopted across the organisation.

Office Location	tCO_2e Emissions	Percentage
Carlisle	0.24	3
Preston	6.77	97
TOTALS	7.0	100

Table 7 - Home Working

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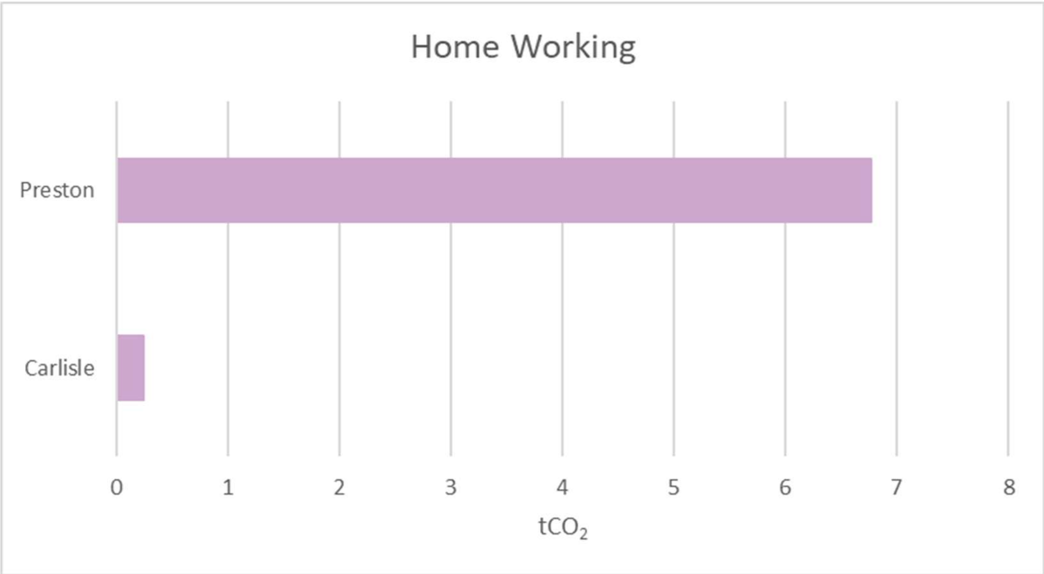

Figure 6 - Home Working

Upstream leased assets

Emissions from the Carlisle office remained stable and continue to be reported based on the lessor-specific methodology.

Upstream Leased Assets	tCO_2e Emissions	Percentage
Leased office space - Carlisle office	0.36	100

Table 8 - Upstream Leased Assets

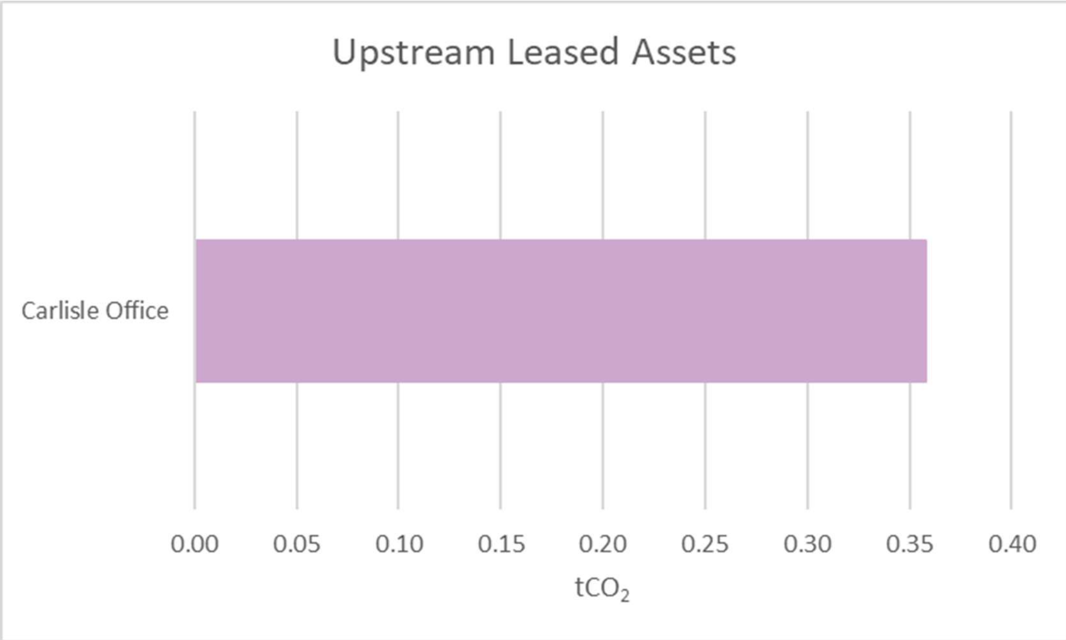

Figure 7 - Upstream Leased Assets

3 CARBON REDUCTION TARGETS

PSA has adopted a long-term commitment to achieving net-zero greenhouse gas emissions by 2050, consistent with UK Government policy and the requirements of PPN 06/21. The targets established in the Carbon Reduction Plan remain unchanged and continue to form the basis for monitoring annual progress.

The reduction trajectory includes interim milestones for 2030 and 2040 to ensure meaningful reductions are prioritised in the near and medium term. Targets are expressed both as absolute emissions and as an intensity metric (tCO_2e per FTE), providing a balanced view of performance as PSA's staffing levels and business activity evolve.

The 2024 reporting year provides an early indication of progress, with reductions achieved in travel-related categories and capital goods. At the same time, the profile of emissions has shifted, and procurement-related emissions now represent a key priority area for improving data granularity and targeting future reductions.

3.3 ABSOLUTE EMISSION TARGETS

Absolute emission targets set a fixed limit on total greenhouse gas emissions, independent of staffing levels or business activity. This approach reflects PSA's objective to reduce total emissions year-on-year toward net-zero by 2050.

The 2024 results demonstrate early progress toward the absolute reduction pathway, driven primarily by lower emissions from business travel and employee commuting, alongside reduced capital goods. These improvements indicate that operational and behavioural measures can deliver measurable benefits within a professional services context.

To maintain the required pace of reduction to 2030 and beyond, PSA's focus will be on sustaining the travel-related improvements while strengthening the approach to procurement emissions, which now represent a substantial share of Scope 3.

Year	tCO_2e Emissions Target	Percentage Reduction
2023	101.2	0%
2030	53.7	45%
2040	13.3	87%
2050	0	100%

Table 9 - Absolute Emission Targets

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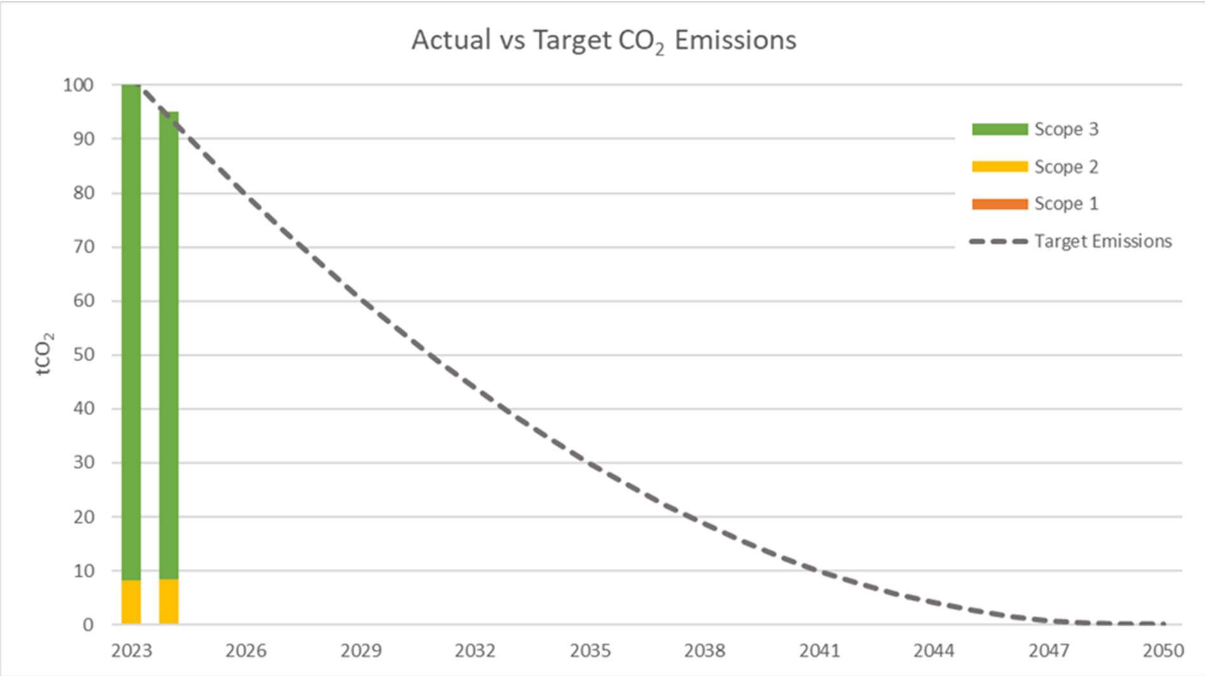

Figure 8 - Actual vs Target Emissions

3.4 INTENSITY EMISSION TARGETS

Intensity targets measure emissions relative to a defined activity metric. PSA uses tCO_2e per Full-Time Equivalent (FTE) to provide a fair assessment of performance as the organisation grows, restructures or changes its service mix. This is particularly appropriate for a professional services business where emissions are influenced most by travel patterns, procurement and office energy use rather than physical output volumes.

PSA's 2024 intensity position indicates early improvement against the baseline, reflecting reduced travel-related emissions. Maintaining progress will depend on continuing to embed lower-carbon travel behaviours, improving procurement visibility, and delivering the planned operational projects set out later in this report.

Year	tCO_2e / FTE Emissions Intensity Target	Percentage Reduction
2023	3.31	0%
2030	1.80	46%
2040	0.43	87%
2050	0	100%

Table 10 - Emissions Intensity Targets

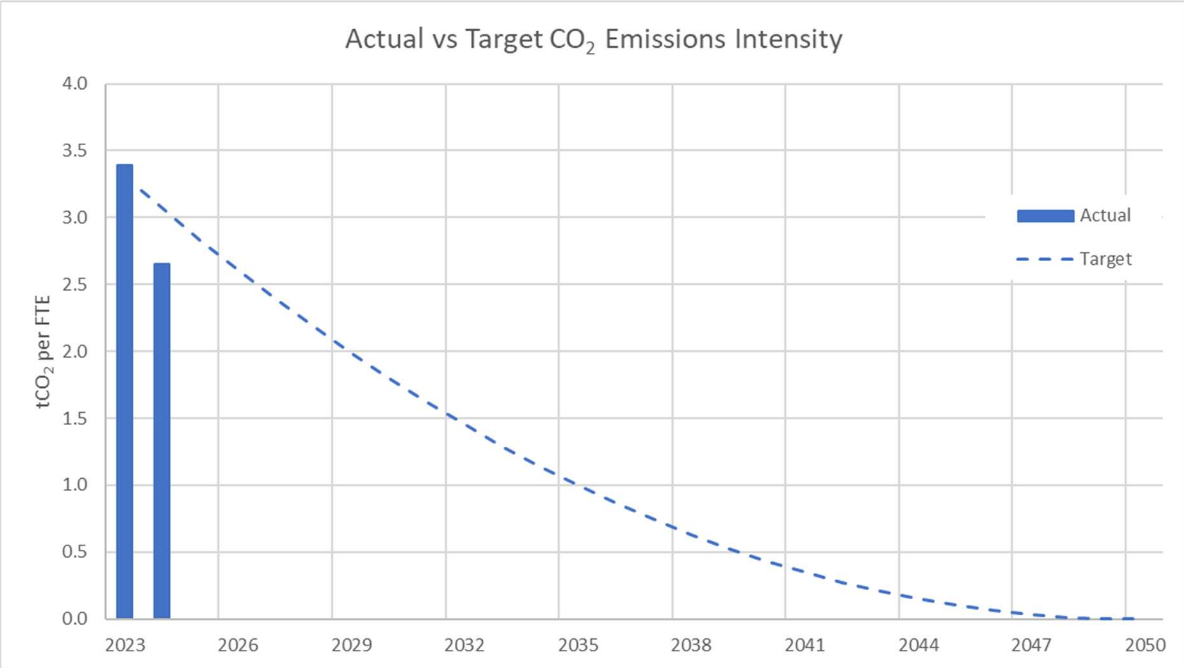

Figure 9 - Actual vs Target Emissions Intensity

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4 PLANNED CARBON REDUCTION PROJECTS

PSA's carbon reduction programme focuses on practical measures that reduce emissions across Scopes 1, 2 and 3, while also improving the quality and consistency of data used for reporting. Completed actions to date have concentrated on strengthening governance (through a formal management system), supporting lower-carbon travel behaviours, and enabling the transition to electric vehicles where appropriate. Future initiatives will build on this foundation by reducing office energy demand, improving waste management, and decarbonising purchased electricity, alongside a stronger focus on procurement-related emissions.

4.1 COMPLETED PROJECTS (2024–25)

PSA has implemented a number of initiatives that support measurable emissions reductions and embed continual improvement:

- **ISO 14001 Accreditation (Achieved 2024):**
  Establishment of a formal Environmental Management System has strengthened governance, controls and internal accountability for environmental impacts, including carbon management.
- **PSA Travel Policy Review (Implemented 2025):**
  The updated travel policy supports lower-carbon travel choices (e.g., prioritising rail where practical) and encourages improved journey planning to avoid unnecessary mileage. This provides a framework to sustain reduced travel emissions as business activity changes.
- **Electric Vehicle Salary Sacrifice Scheme (Implemented 2025):**
  The scheme supports employees moving from internal combustion engine vehicles to electric vehicles for commuting and business travel. Each transition is expected to deliver approximately *1.7 tCO_2e per year* savings across commuting and business travel. Initial uptake has already contributed to reduced emissions during 2024.

These completed projects establish a positive foundation for PSA's medium-term reduction strategy.

4.2 PLANNED PROJECTS (2026 ONWARDS)

PSA has identified several projects that will support further reductions in Scopes 1, 2 and 3 emissions over the coming years:

- **Transition to 100% Renewable Electricity (2027):**
  Upon renewal of the Preston office contract, PSA intends to switch to a fully renewable electricity tariff. This change is projected to reduce Scope 2 emissions by approximately **8.0 tCO_2e**.
- **Preston Office Fabric Improvements (2026–28):**
  Planned upgrades include cavity wall insulation, replacement of ageing windows with high-efficiency units, and installation of rooftop solar PV. These measures will reduce demand for grid electricity and lower emissions.

- **Waste Segregation Programme (2026):**
  Engagement with PSA’s commercial waste provider will support improved segregation of recyclable materials, reducing emissions associated with general waste disposal. Early modelling suggests potential savings of up to **0.9 tCO_2e** annually.

To support the pace of reduction required to 2030 and beyond, PSA will also continue to refine data quality and decision-making in Scope 3 categories—particularly procurement—so that future actions are targeted toward the most material sources and can be tracked consistently year-on-year.

5 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.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

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 a director of Pettit Singleton Associates Ltd., company number 08943695.

Jimmy Dobson

Director

Date: 20th January 2026

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GLOSSARY

Term	Description
CRP	Carbon Reduction Plan
EMS	Environmental Management System
EV	Electric Vehicle
FTE	Full Time Equivalent
GHG	Greenhouse Gas
ICE	Internal Combustion Engine
PSA	Pettit Singleton Associates
PV	Photovoltaic
SECR	Streamlined Energy and Carbon Reporting
tCO_2e	Tonnes of carbon dioxide equivalent