

POLICY STATEMENT

Decarbonisation Plan

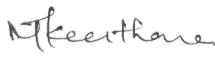
Decarbonisation Plan

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Executive Summary



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Cundall is a global, independent, multi-disciplinary consultancy with around 1300 employees delivering sustainable engineering and design solutions across the built environment. Our operations span across diverse regions and sectors, unified by a shared commitment to create opportunities for our people and sustainable solutions for the planet.

Even though limiting global warming to 1.5 degrees is now becoming out of reach, aligning with the trajectory for fast paced decarbonisation continues to help preventing the worst impacts of climate change and further extreme warming. Cundall has therefore publicly committed to achieving net-zero emissions by 2050 under the SBTi Corporate Net-Zero Standard (v1.4) and our targets are formally validated by the SBTi and published on their website.

This plan describes how we address greenhouse gas emissions from our business operations, including targets and actions to decarbonise our practice, covering Cundall's global business including all offices, employees and entities worldwide.

Our decarbonisation plan at a glance

Scope 1 and 2

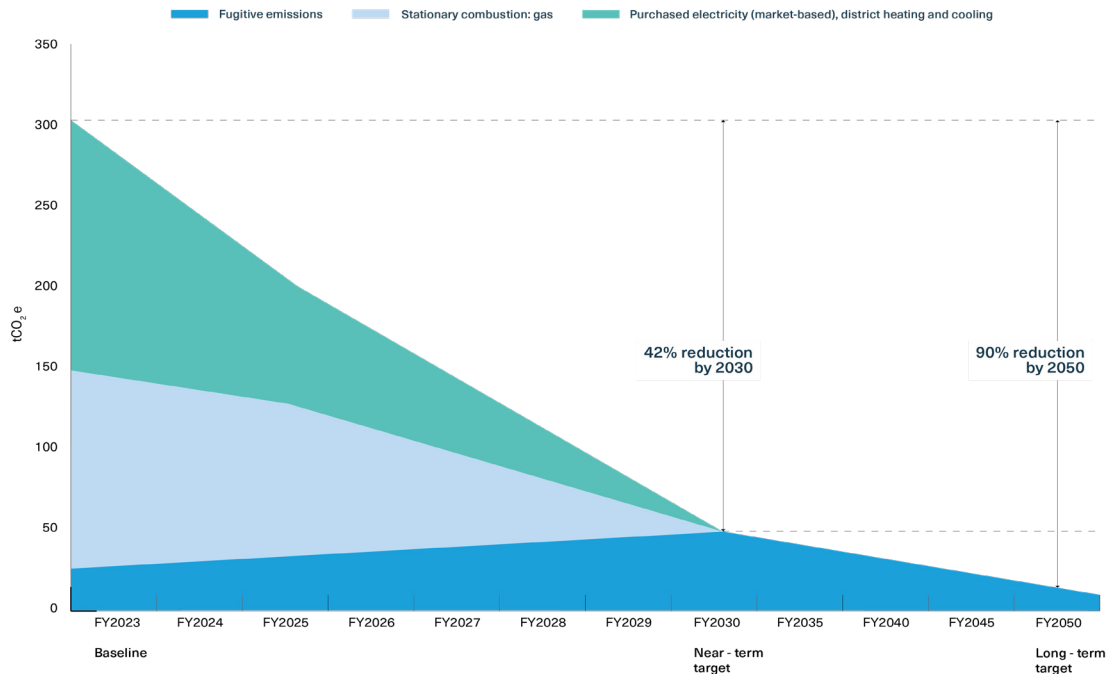


Figure 1. Scope 1 and 2 near-term and long-term net zero targets.

Key Actions



Office gas and refrigerants

- Prioritise fully electrified office spaces in line with our Office Move Guide requirements and work with building owners and managers to electrify.
- Maintain lease register and engage early on renewals and electrification opportunities.
- Manage refrigerants with leak testing, upgrades, and low-GWP transition.



Electricity

- Procure 100% renewable electricity through direct renewable energy procurement, green tariffs, or Renewable Energy Certificates (RECs).
- Conduct regular energy audits to identify efficiency, electrification, and emissions reduction opportunities.

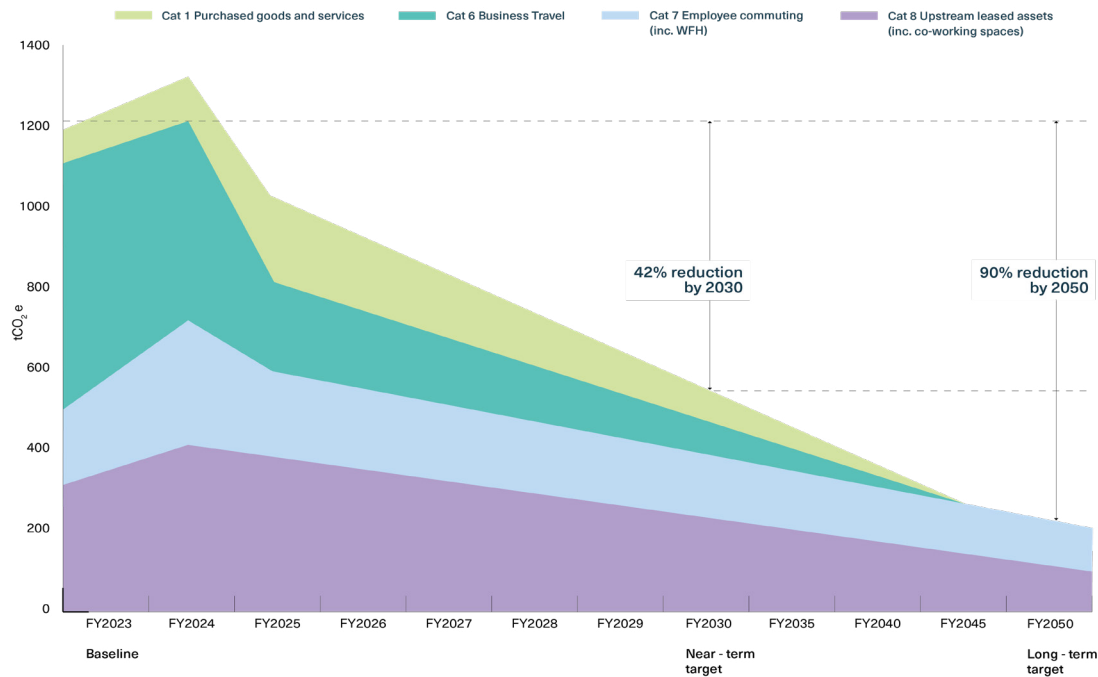


Training and engagement

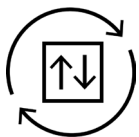
- Work with office leaders and office managers to ensure the Office Move Guide is being adhered to globally.
- Roll out training and engagement sessions to raise awareness of the Office Move Guide and a set of minimum requirements for new smaller office spaces or shared offices.
- Provide transparent performance data and targets from all offices to allow effective progress tracking.

Our decarbonisation plan at a glance

Scope 3



Key Actions



Our supply chain

Supplier engagement

- Continue supplier engagement to gather information on sustainability performance and emission reduction goals.
- Target top suppliers to have their Science-based climate target.



Our employee commute

Commuting travel

- Locate office in locations with good connectivity and access to public transport and cycling facilities.
- Continue to monitor commuting patterns through commute survey and use insights to influence behaviour, where possible.



Our waste

Waste

- Collaborate with building owners and office managers to improve waste data collection and identify reduction opportunities through waste audits.
- Work with Sustainability Teams to promote waste reduction and awareness initiatives across offices.



Our travel

Business travel

- Update and strengthen the global Sustainable Travel Policy to further prioritise low-carbon travel options.
- Improve travel data collection and analytics to monitor, identify, and reduce high-emission travel.
- Promote lower-carbon travel choices through awareness initiatives, reporting dashboards, and virtual collaboration guidance.

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1.0 About Cundall

Our Locations

UK & Ireland

Belfast
Birmingham
Bristol
Edinburgh
Glasgow
London
Manchester
Newcastle

Europe

Bucharest
Dublin
Frankfurt
Madrid
Warsaw
Wrocław

MENA

Doha
Dubai
Riyadh

Asia

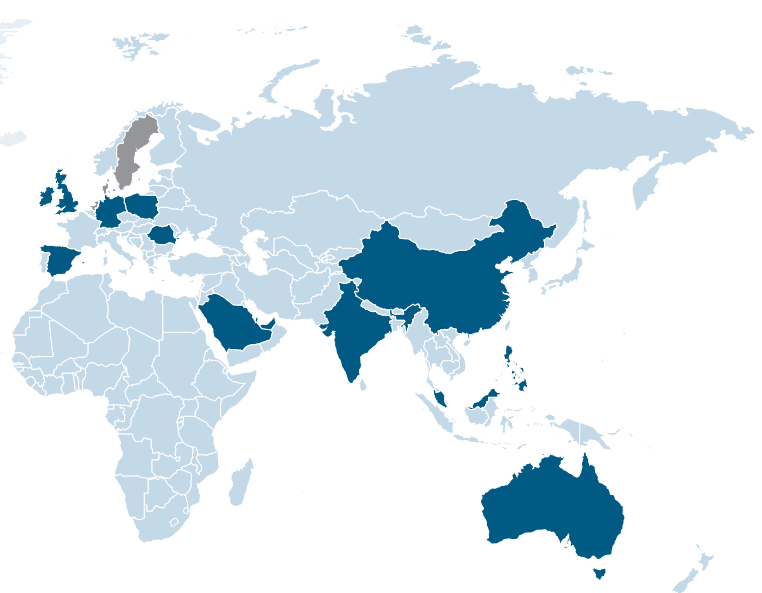
Bengaluru
Chennai
Hong Kong
Manila
Malaysia
Singapore

Australia

Adelaide
Brisbane
Melbourne
Perth
Sydney

Associated offices

Denmark
Sweden
Netherlands



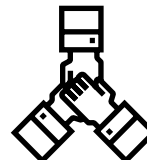
Cundall is a global, independent, multi-disciplinary consultancy with around 1300 employees delivering sustainable engineering and design solutions across the built environment.

Our operations span across diverse regions and sectors, unified by a shared commitment to create opportunities for our people and sustainable solutions for the planet. Cundall operates in the UK, Europe, the Middle East, Asia, and Australia.



28

Locations globally



1300+

People worldwide



1976

Established



50+

Countries projects delivered in



500+

Awards won



2030

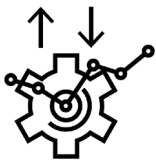
All projects will meet our zero carbon design criteria

2.0 Scope and its boundaries



© Donal Murphy

Cundall's approach to decarbonisation encompasses two primary areas: delivering our Zero Carbon Design 2030 commitment through our projects and decarbonising our business operations.



Our projects

This refers to the consultancy engineering services we provide across a wide range of engineering and design disciplines. These projects vary in scale and complexity and are delivered in collaboration with clients, contractors, and other stakeholders.

Through our commitment to Zero Carbon Design 2030 (ZCD2030), we aim to reduce the whole-life carbon impact of our design projects by integrating low-carbon and sustainable design principles across our services and align our designs with a science-based targets net zero trajectory.

This plan covers our operational emissions only, please refer to our website and other publications for updates on our ZCD2030 commitment.



Our practice operations

Our business operations include all activities associated with the day-to-day functioning of our office spaces and the provision of our services globally.

It covers energy consumption, business travel, procurement, waste management, and other operational aspects under our direct or indirect control. The emissions from these activities are accounted for under Scope 1 and Scope 2, along with all relevant Scope 3 categories.

This plan describes how we address greenhouse gas emissions from our business operations, including targets and actions to decarbonise our practice, covering Cundall's global business including all offices, employees and entities worldwide.

3.0 Organisational boundary and emission sources



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Cundall applies the operational control consolidation approach to define its organisational boundary. This includes 100% of emissions from activities where Cundall has authority to implement environmental policies on activities such as office operations, energy use or business travel.

This approach provides an accurate representation of direct and indirect emissions across all sites, supporting our ongoing commitment to sustainability and continuous improvement.

This operational control method was selected as it best reflects areas where Cundall can directly influence and reduce emissions.

Further detail on our included emission sources can be found in our GHG inventory report and Sustainability Report 2024 - 2025. 



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4.0 Governance

We align all our GHG emissions calculation methodologies and reporting with the Greenhouse Gas Protocol. Our emissions reduction targets are formally validated by the Science Based Targets initiative (SBTi), reinforcing our commitment to science-based climate action and continuous sustainability improvement.

Our climate strategy and progress against emissions reduction targets are overseen by senior leadership and regularly reviewed through our governance processes to ensure accountability and integration into business planning and decision-making. We report our operational emissions and progress against targets annually through our sustainability reports as well as through CDP, the World Green Building Council's Zero Carbon Buildings Commitment and the UN Global Compact.

From FY2024 - 25 onwards, our emissions inventories and progress against reduction targets are independently verified by a third party in accordance with ISO 14064-1:2018, providing transparency, credibility, and assurance over our reported performance.

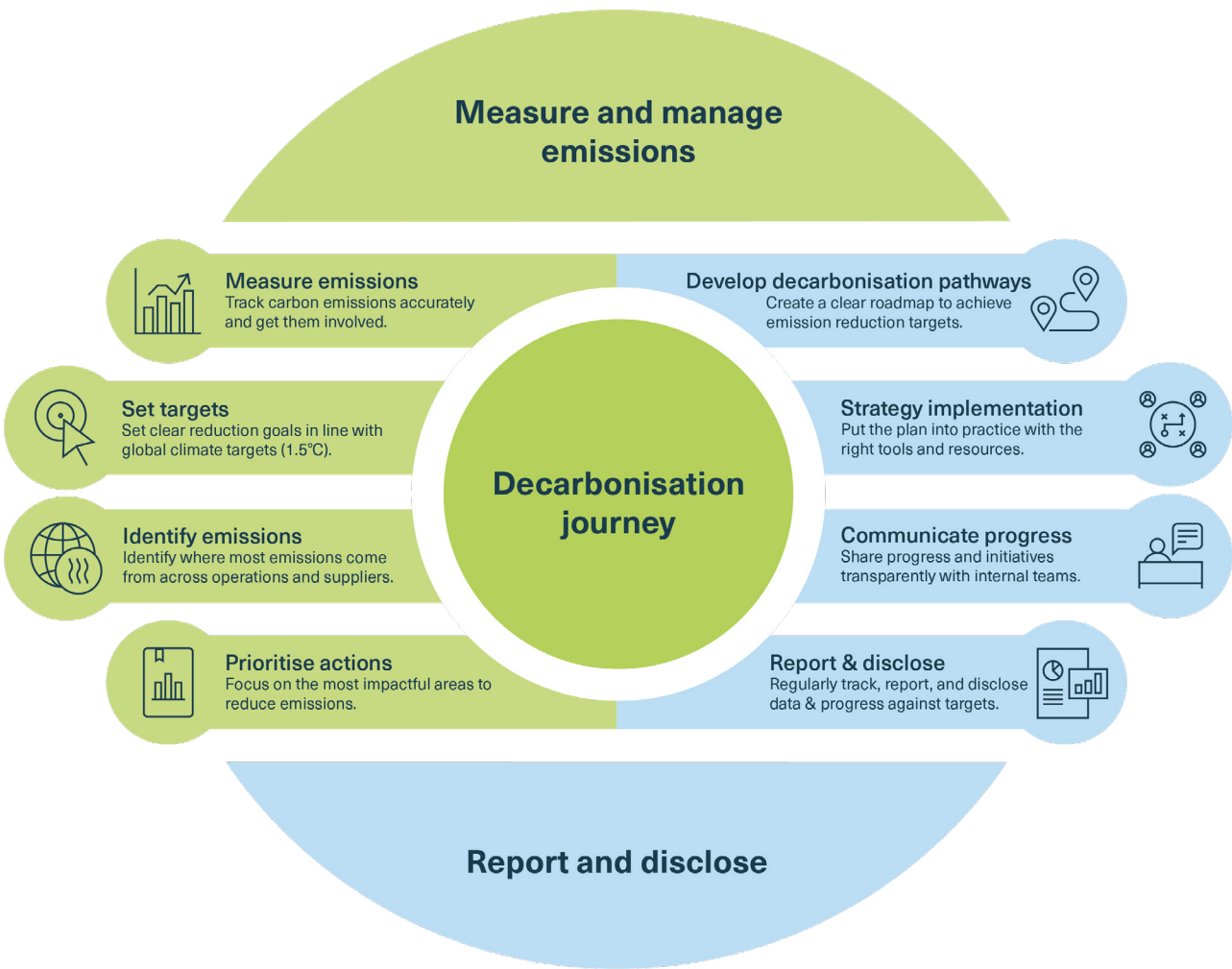


Figure 3. Our decarbonisation journey

5.0 Our baseline emissions

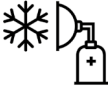
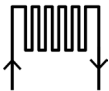
5.1 Our baseline

Our baseline year emissions serve as the reference point against which all future performance is measured. This benchmark captures Cundall's greenhouse gas emissions prior to the implementation of any future decarbonisation strategies.

Establishing a consistent baseline enables continuous tracking of progress over time and provides a foundation for assessing the effectiveness of future mitigation efforts.

Our baseline year is from 1 July 2022 to 30 June 2023 (FY2022 - 23) as this was the first “normalised” year after the Covid-19 pandemic where reliable and relatively complete data was available.

Table 1 below summarises our baseline inventory for FY2022 - 23

Emissions category		Emissions Sub-category	FY2022 - 23 tCO ₂ e
	Scope 1 (direct emissions)	Tenant gas	109.0
		Fugitive emissions	32.8
	Scope 2 (indirect emissions)	Purchased electricity (market-based), district heating and cooling	166.5
		Purchased electricity (location-based), district heating and cooling	293.5
	Scope 3 (indirect emissions from value-chain)	CAT 1 Purchased goods and services	1,161.0
		CAT 3 Fuel and energy-related emissions	38.4
		CAT 5 Waste generated in operations	139.1
		CAT 6 Business travel	1,074.5
		CAT 7 Employee commute (incl. homeworking)	447.1
		CAT 8 Upstream leased assets (incl. co-working spaces)	338.6
		CAT 11 Work from Client sites	6.1
	Total Emissions Market-based		3,513.1
	Total Emissions Location-based		3,640.1

5.0 Our baseline emissions



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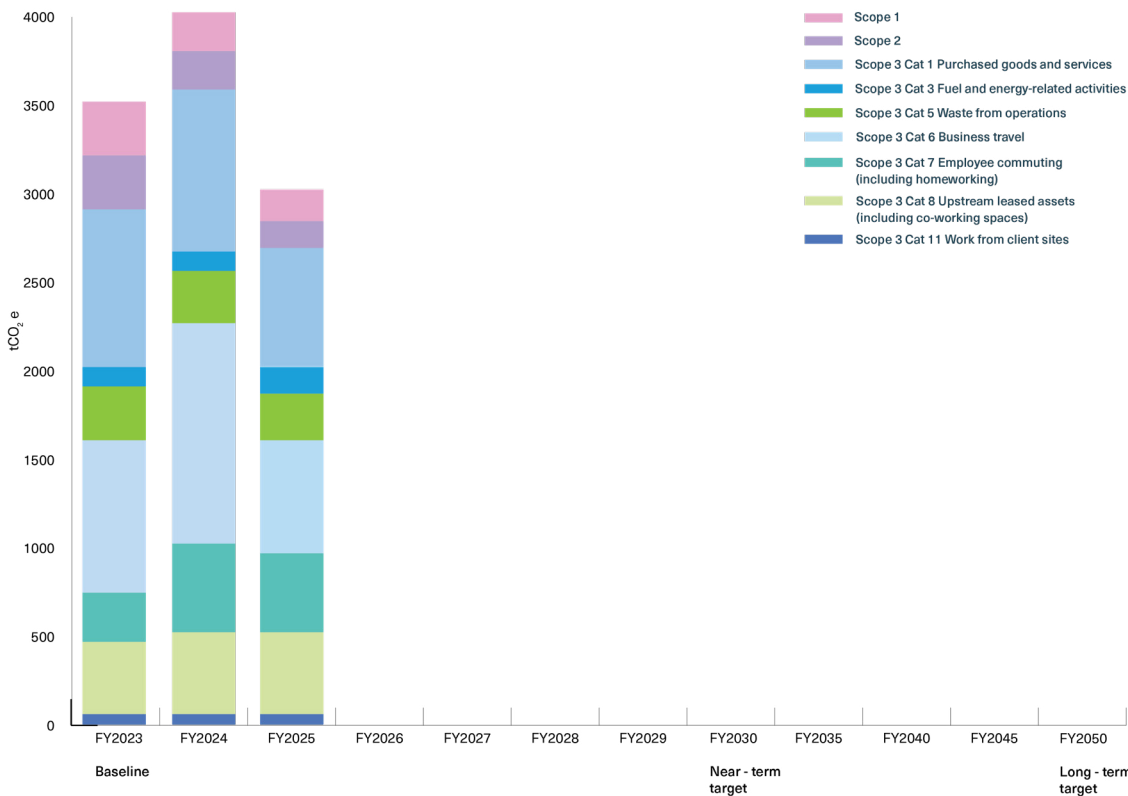


Figure 4. Total GHG emissions (in tCO₂e, market-based)

6.0 Our emissions targets

6.1 Science-based targets

The Science Based Targets initiative (SBTi) is a global program founded by organisations including CDP, UNGC, WRI, WWF and WMBC. It provides companies with a defined pathway to reduce greenhouse gas emissions in line with the latest climate science and the goals of the Paris Agreement limiting global warming to 1.5° C above pre-industrial levels.

Even though limiting global warming to 1.5 degrees is now becoming out of reach, aligning with the trajectory for fast paced decarbonisation continues to help preventing the worst impacts of climate change and further extreme warming.

Cundall has publicly committed to achieving net-zero emissions by 2050 under the SBTi Corporate Net-Zero Standard (v1.4) and our targets are formally validated by the SBTi and published on their website.

Our targets are as follows:

6.1.1 Near-term targets



Scope 1 and 2 emissions

- Cundall commits to reduce absolute scope 1 and 2 GHG emissions 42% by FY2030 from a FY2023 base year.



Scope 3 emissions

- Cundall commits to reduce absolute scope 3 GHG emissions from purchased goods and services, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting and upstream based assets 42% by FY2030 from a FY2023 base year.



Supplier engagement

- Cundall commits that 70% of its suppliers by emissions covering purchased goods and services, will have science-based targets by FY2028.

6.1.2 Long-term and net-zero targets

- Cundall is committed to achieve net-zero greenhouse gas (GHG) emissions across its entire value chain by 2050.
- This commitment includes a 90% absolute reduction in Scope 1, 2, and 3 emissions by 2050, against the baseline year FY2022 - 2023.
- The remaining 10% of emissions will be neutralised through permanent carbon removal methods.

6.0 Our emissions targets



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6.2 The Climate Pledge

In addition to our science-based targets, Cundall is also a signatory of the Climate Pledge and commits to:

Regular reporting

- Measure and report greenhouse gas emissions on a regular basis.

Carbon elimination

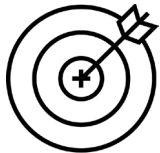
- Implement decarbonisation strategies in line with the Paris Agreement through real business changes and innovations, including efficiency improvements, renewable energy, materials reductions, and other carbon emission elimination strategies.

Credible offsets

- Neutralise any remaining emissions with additional, quantifiable, real, permanent, and socially beneficial offsets to achieve net-zero annual carbon emissions by 2040.

7.0 Our Decarbonisation Plan

7.1 Scope 1 and 2 emissions



Our Scope 1 and 2 Targets

Cundall commits to reduce absolute scope 1 and 2 GHG emissions 42% by 2030 and 90% by 2050 from a base year.

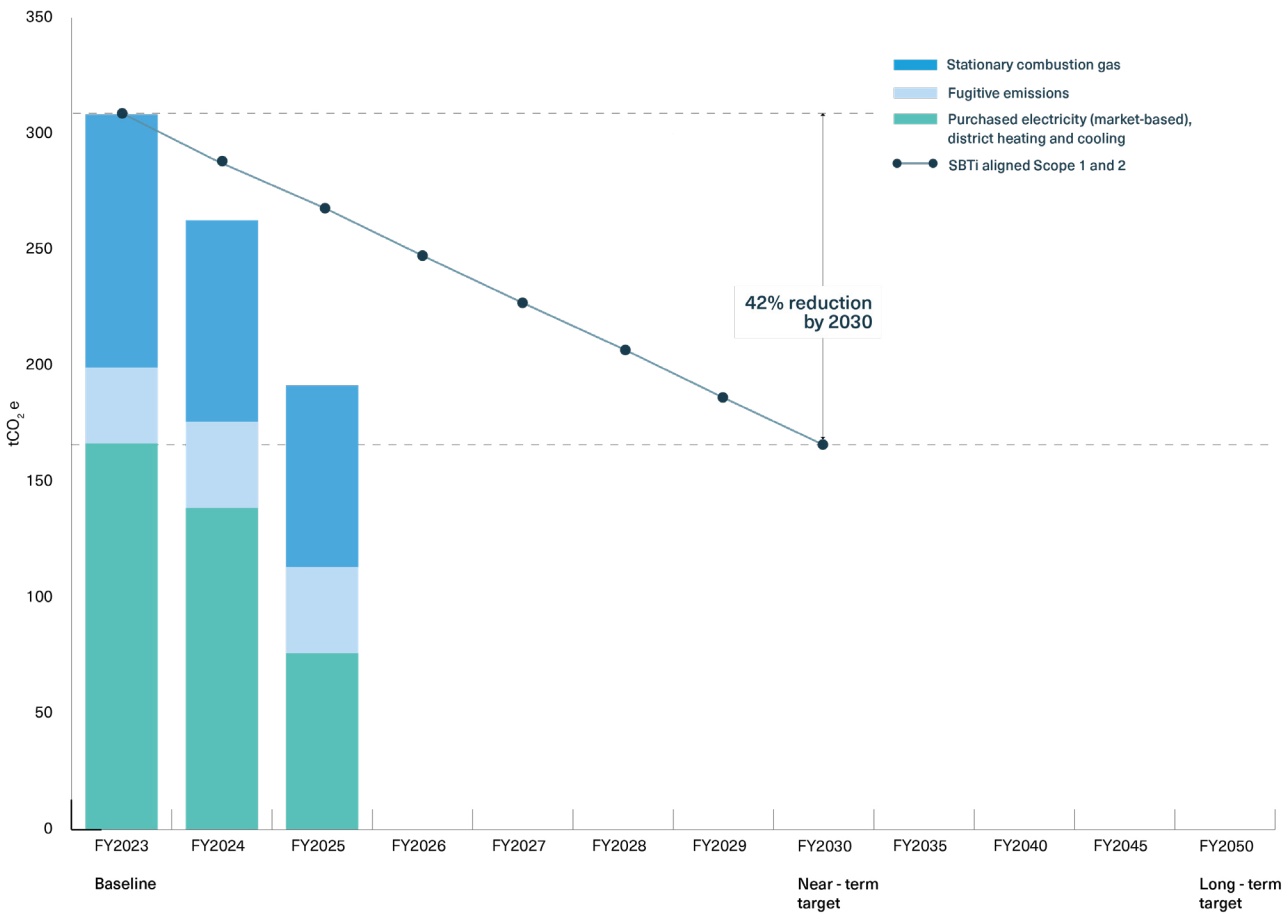


Figure 5. Scope 1 and 2 emissions 42% reduction by 2030

7.0 Our Decarbonisation Plan

Scope 1 Tenant gas and fugitive emissions

We work towards eliminating fossil fuel use within our tenancies for predominantly hot water generation and heating (if not covered by the base building systems). To undertake this, we have two options:

- Prioritise fully electrified office spaces and buildings in line with our Office Move Guide requirements.
- Collaborate with building owners and managers to support building electrification through our Building Performance and Building Services Teams.

Actions:

- Regularly review and update the Office Move Guide to ensure it meets the latest standards for electrification and energy efficiency.
- Work with office leaders and office managers to ensure the Office Move Guide is being adhered to globally.
- Roll out training and engagement sessions for office managers to go through the Office Move Guide and a set of minimum requirements for new smaller office spaces or shared offices.
- Maintain an up-to-date office lease register to understand which leases come up and engage with office leads early on either office move requirements of engagement with building owners for electrification.
- Where we have control over our air conditioning systems, implement robust refrigerant management practices including leakage testing and system upgrades (where possible) to minimise refrigerant leakage and move to low-GWP refrigerants.

Scope 2 Purchased electricity

The topmost priority for electricity use is operational efficiency. Whenever we have the opportunity to design the fitout for our new office spaces, we will ensure to deploy design choices more maximum efficiency.

In existing spaces, we work with our building owners and managers to implement reliable upgrades that improve its overall efficiency.

Secondly, we aim to achieve 100% renewable electricity across all offices by 2030 by transitioning to green power products or the purchase of renewable energy certificates where needed.

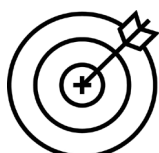
If possible, we maximise the use of onsite renewables, however, as tenants in usually relatively large buildings, this is rarely an option for us.

Actions:

- Procure 100% renewable electricity through direct renewable energy procurement, green tariffs, or RECs in compliance with the GHG Protocol Scope 2 guidance.
- Conduct regular energy audits to identify efficiency, electrification, and emissions reduction opportunities.
- Provide staff training to support efficient operation of electrified systems and promote energy-efficient behaviours.
- Provide transparent performance data and targets from all offices to allow effective progress tracking.

7.0 Our Decarbonisation Plan

7.2 Scope 3 emissions



Our Scope 3 Targets

Cundall commits to reduce absolute scope 3 GHG emissions 42% by 2030 and 90% by 2050 from a base year.

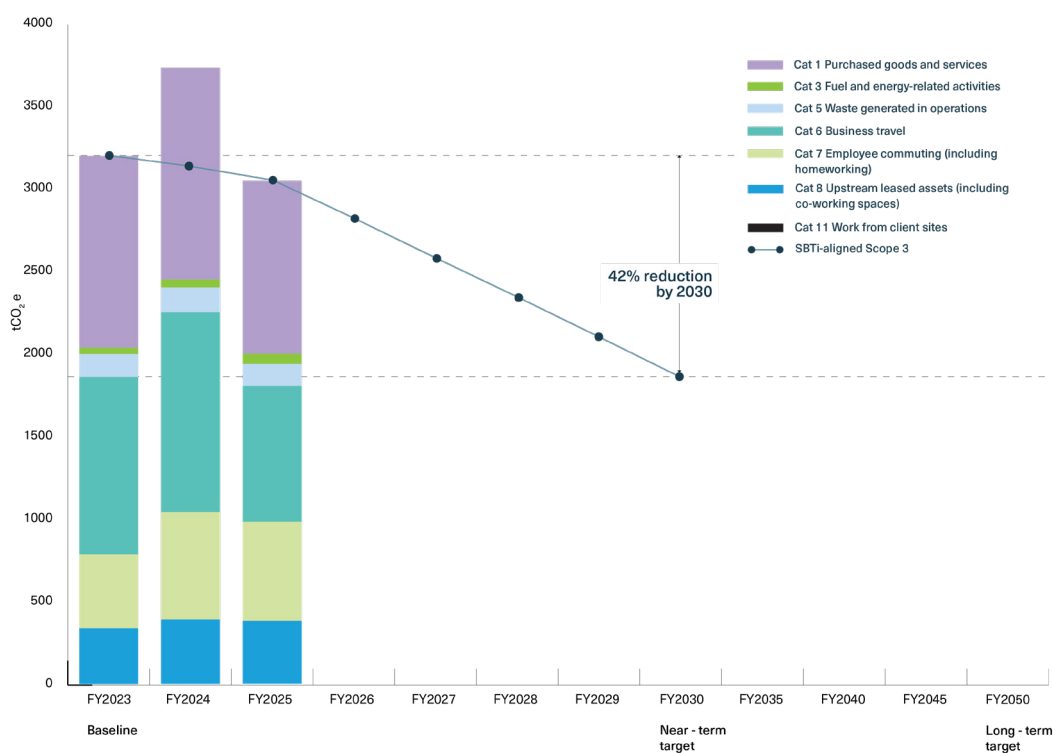


Figure 6. Scope 3 emissions 42% reduction by 2030

Purchased goods and services

We aim to reduce supply-chain emissions by establishing a low-carbon procurement framework that strengthens supplier alignment with our climate goals, improves emissions data quality, and increases the resilience and transparency of our supply chain.

Actions

- Embed low-carbon criteria into procurement policies, tendering, and supplier selection.
- Strengthen systems to collect, standardise, and track supplier ESG and emissions data with clear reporting requirements.
- Prioritise and engage high-emissions or high-spend suppliers to drive SBT alignment and decarbonisation.
- Train procurement teams to ensure consistently apply low-carbon procurement practices and improve supplier engagement.

7.0 Our Decarbonisation Plan

Waste generated from operations

We work on improving the accuracy and consistency of our waste data to support effective waste reduction planning and clearer visibility of material impacts.

Actions

- Collaborate with building owners and office managers to obtain consistent and reliable waste data.
- Undertake office waste audits where it is possible to identify key waste streams and reduction opportunities.
- Work with our Sustainability Teams to implement awareness and education around waste management and reduction.

Business travel

We acknowledge that business travel and especially emissions from flights will be one of the hardest to phase out.

To address this, we aim to reduce our emissions by encouraging consistent low-carbon travel choices across all offices and improving the accuracy and transparency of travel emissions data.

We work with our leadership team to prioritise travel and find efficiencies wherever possible.

Actions

- This approach will be evaluated on an annual basis and further measures like a carbon price on travel may be considered as a further initiative. Update our global Sustainable Travel Policy to further incentivise low-carbon travel.
- Migrate all offices to shared travel platforms (Corporate Traveller/ FCM) for flights accommodation.
- Improve data quality for taxi rides by expanding taxi data inputs in our current systems and/ or migrate to using ride-share accounts and reporting.
- Use enhanced analytics to identify and reduce high-emission and non-essential travel.
- Monitor travel emissions regularly and provide clear guidance on lower-carbon alternatives, including virtual collaboration.
- Report travel emissions back to the business through dashboards.
- Roll out an awareness campaign on low-carbon travel options.
- Explore internal carbon pricing or decision-making tools to encourage responsible travel choices.

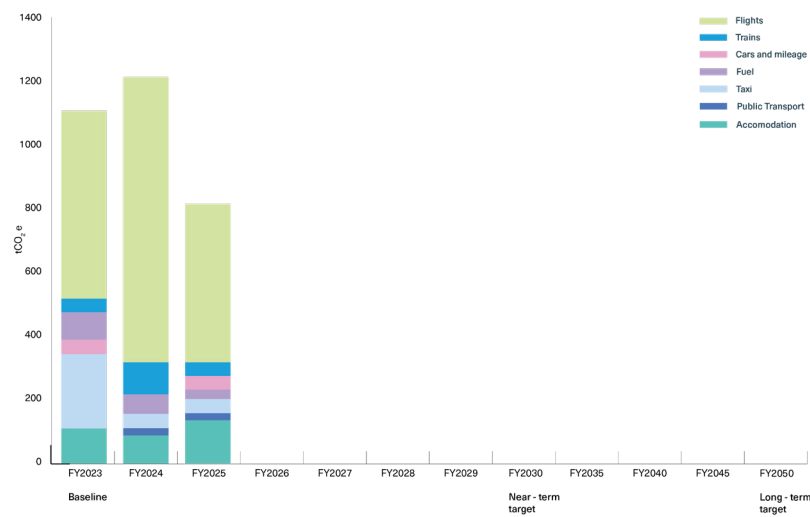


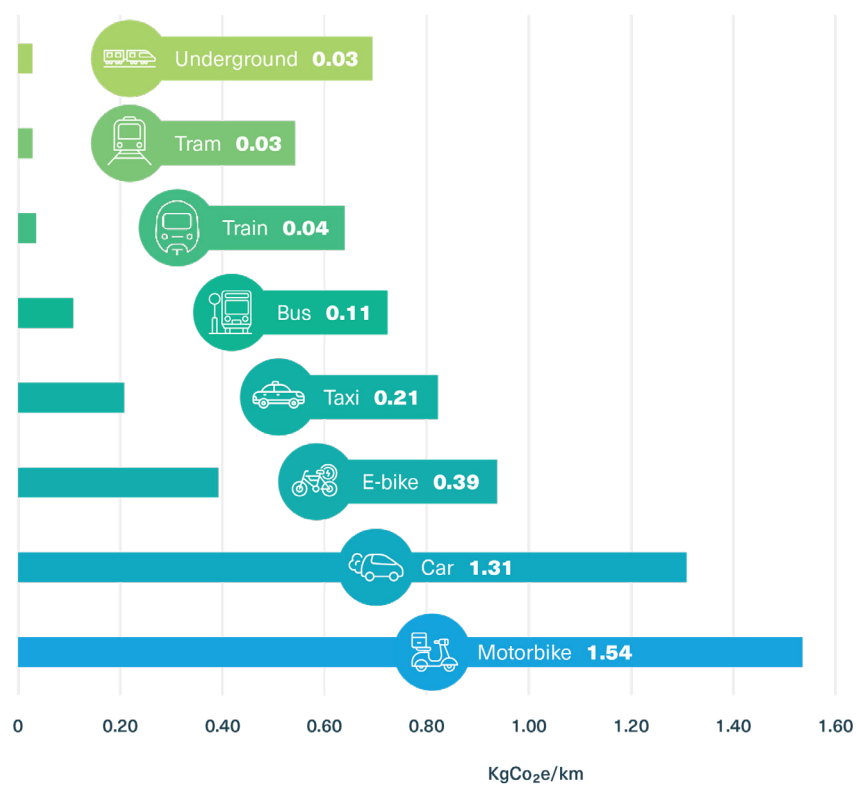
Figure 7. Business travel emissions (in tCO₂e) for FY2023, 2024 and 2025

7.0 Our Decarbonisation Plan

Employee commute	Actions	
We work to reduce emissions from employee commuting by prioritising office locations and facilities in central locations and close to support low-carbon and active travel, while improving employee wellbeing and satisfaction.	• Prioritise office locations with strong access to public transport. • Ensure offices are equipped with active travel facilities such as secure cycle storage and showers. • Embed transport access and active travel requirements within the Office Move Guide and engage building owners early in the leasing process. • Implement clear incentives to encourage low-carbon commuting choices. • Monitor uptake and effectiveness of commuting initiatives to inform ongoing improvements.	

Workplace commute

Weekly emissions per km by transport mode
CO₂ emissions calculated in kgCO₂ equivalent



*Calculated using responses from the ESG Commute Survey 2024–2025

Figure 8. Our weekly employee commute emissions by mode for FY2024 - 25

7.0 Our Decarbonisation Plan



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Upstream leased assets

We work on improving the accuracy and reliability of emissions data for upstream leased offices, with a focus on refrigerant use and leakage, to strengthen reporting quality and landlord engagement.

Actions

- Work with building owners to obtain system-specific refrigerant and equipment data for leased offices.
- When offices move, preference is on offices in fully electrified buildings and with separate tenancy metering and good waste and water tracking (as per our Office Move Guide).
- Include data-sharing and disclosure clauses within lease agreements to support ongoing data access and data quality improvements.
- Replace generic assumptions with verified site-specific information wherever possible to improve emissions calculations.

Work from client sites

We aim to improve the accuracy and completeness of emissions data for work undertaken at client locations to enable informed reduction planning.

Actions

- Integrate client-site emissions data requirements into the Data Management Plan.
- Establish consistent data collection and reporting processes to improve footprint accuracy and transparency.

8.0 Reaching net zero – planning beyond 2030

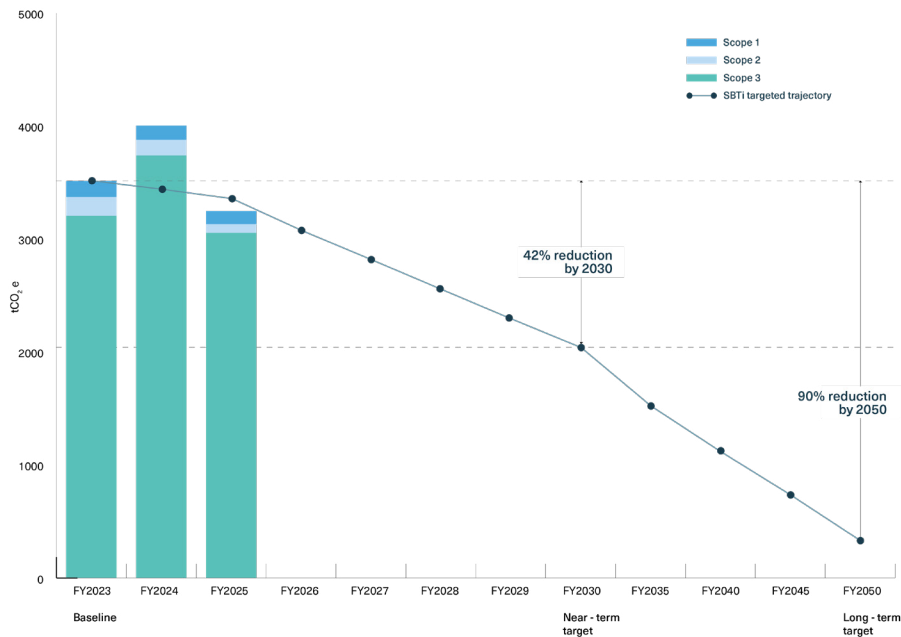


Figure 9. Total GHG emissions 90% reduction by 2050

The decarbonisation initiatives outlined above will provide a solid basis for decarbonisation and continue to be implemented and strengthened beyond 2030 towards reaching our goal of net-zero by 2050.

This means that long-term planning will remain adaptive to evolving technologies, regulatory developments, and market uncertainties and focus will be placed on emissions categories that are more challenging to abate, including business travel, and purchased goods and services.

Continued emphasis will be given to industry collaboration, supplier engagement, and knowledge sharing to support innovation and accelerate collective progress towards our net-zero journey.

8.1 Offsetting

In line with the Oxford Principles for offsetting, we prioritise emissions reduction measures first and offsetting is considered only for residual emissions that cannot be eliminated.

As part of our Climate Pledge commitment to achieve net-zero by 2040 we will offset residual emissions from 2040 onwards,

adhering to the Oxford Principles and applying a strict set of criteria to ensure credible, additional and impactful offsets that go beyond balancing our emissions footprint:

- Invest in high-quality, credible certified nature-based projects, focussing on carbon removal.
- Support projects that generate measurable biodiversity, environmental, and social co-benefits.

- Prioritise initiatives in regions where we operate, creating positive impacts for local communities wherever possible.
- Source Renewable Energy Certificates (RECs) with a vintage not more than three years prior to the retirement date.

9.0 Data quality

The confidence of calculated emissions is determined by the quality, completeness, and consistency of input data. To ensure a robust baseline inventory, a structured data review was undertaken for our FY2024 - 25 inventory, with each dataset assessed and assigned a quality and confidence rating based on coverage, accuracy, and availability.

This section presents a summary of the data used to develop the emissions baseline, alongside an overall assessment of its quality and improvement plans.

A colour-coded scale is applied to highlight areas of strong data and to identify gaps relative to best-practice reporting and effective decarbonisation tracking.

The table below summarises the current data availability (FY2024 - 25) and quality across all relevant emission sources, informing priorities for data improvement and targeted decarbonisation actions.

Table 2 shows GHG Emissions Data Quality and Improvement Plan

Data is of good quality and from a reliable source.

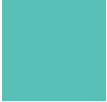
Data is from reliable sources but includes some gaps, and limited estimations.

Data has significant gaps ad relies largely on estimations or proxy data with limited direct source.

Data is mostly based on assumptions with minimal or no direct source data.

Category	GHG Emissions sources	Data quality and its completeness	Comments	Improvement plan
Scope 1 	Stationary Combustion (incl. Tenant gas and Fugitive emissions)		Activity data sourced from utility invoices where available. However, data gaps were addressed using extrapolations, which may impact accuracy. Fugitive emissions were estimated using standard leakage rates and default parameters rather than measured data, introducing additional uncertainty.	Conduct energy audits, collaborate with building owners, adopt green leases, implement electrification measures, and provide staff training.
Scope 2 	Purchased electricity and District heating & cooling (market-based)		Data quality is good, with activity data verified via invoices and emissions calculated using a mix of activity-based and supplier-specific factors, supported by consistent estimation methods ensuring comprehensive coverage.	Purchase RECs where onsite renewables are not available and include metering and data-sharing requirements in leases for accurate tracking.

9.0 Data quality

Category	GHG Emissions sources	Data quality and its completeness	Comments	Improvement plan
Scope 3 	CAT 1 Purchased goods and services		Emissions are primarily estimated using consistent financial data and recognised emission factors, providing structured and comprehensive coverage, with limited supplier-specific data improving accuracy where available.	Embed low-carbon criteria into procurement, standardise ESG data fields, and train procurement staff. Enhance internal systems for supplier ESG data collection and tracking. Prioritise key suppliers, set clear reporting expectations, and define minimum standards. Support suppliers with templates, tools, and guidance.
	CAT 3 Fuel and energy-related activities		Reliable activity data and consistent methodologies were applied. Minor limitations exist due to the use of average emission factors and assumptions where primary data is unavailable.	Improve data-sharing with building owners, standardise T&D loss calculations, and review assumptions annually.
	CAT 5 Waste from operations		Data quality is below average, based on partial activity data and supported by estimation and extrapolation methods. Limitations arise from the use of average waste generation per FTE, and regional disposal assumptions, which introduce a high level of uncertainty in accuracy.	Standardise reporting and work with landlords to provide consistent waste data. Undertake office waste audits, if possible.
	CAT 6 Business travel		Agent-sourced flight emissions data and consistent calculation methodologies driven by accurate. While some aspects rely on spend-based estimates and average assumptions, these are applied systematically to ensure reliable and comprehensive emissions coverage.	Standardise global travel policy and migrate to shared platforms (Corporate Traveller/FCM) with unified taxi data inputs. Monitor travel emissions, promote sustainable alternatives, and explore internal carbon pricing.

9.0 Data quality

Category	GHG Emissions sources	Data quality and its completeness	Comments	Improvement plan
Scope 3 	CAT 7 Employee commuting (incl. home working)		Data quality is good, supported by survey response rate and a consistent, structured extrapolation approach. The methodology provides a reasonable and representative emission estimates, with only minor uncertainty from non-responses and potential reporting variations.	Engage building owners early to incorporate commuting needs and transport facilities into workplace planning and employee guidance. Provide clear commuting incentives and monitor uptake to drive participation.
	CAT 8 Upstream leased assets (incl. co-working spaces)		Activity-based and proxy methodologies were applied. Whenever primary data was unavailable, consistent use of benchmarks, regional proxies, and standard assumptions ensured comprehensive coverage, with only minor limitations in accuracy due to estimation-based approaches.	Work with building owners to obtain system specific refrigerant data, include data sharing clauses in leases, and replace assumptions with verified information wherever possible.
	CAT 11 Work from client sites		Data quality is better, supported by survey response rate and representative sampling. While some uncertainty remains due to potential response bias and data limitations, reasonable assumptions have been applied to ensure reliable estimates.	Define data responsibilities and integrate into the Data Management Plan.

