

ESG AND CARBON REDUCTION PLAN

Sustainability commitments, social value and a carbon reduction plan by scope

POLICY AND PLAN — COMPANY FILE

KD-PQ-ES-014 Rev A0

No law requires a contractor to hold an ESG policy or a carbon reduction plan to work for a private client; buyers ask for them, and a buyer's tender documents say whether it does. Two published regimes shape what is asked. PPN 006 applies to central government departments, their executive agencies and non-departmental public bodies: for contracts under the Procurement Act 2023 with an estimated value above £5 million a year including VAT, where relevant and proportionate, a bidder provides a carbon reduction plan as a condition of participation. The plan confirms a commitment to net zero by 2050 for UK operations; gives the baseline and current emissions for Scope 1, Scope 2 and five Scope 3 categories — upstream transport and distribution, waste generated in operations, business travel, employee commuting, and downstream transport and distribution — in tonnes of carbon dioxide equivalent using the government conversion factors; sets out the environmental management measures in place; is updated at least annually; states the board's approval with its date; is signed off by a director with name, job title and date; and is published on the UK website with a link on the homepage (or, with no website, sent within 30 days of a request). Other public and private buyers often ask for a plan in the same shape. Streamlined energy and carbon reporting (SECR): the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 require quoted companies, and large unquoted companies and large LLPs, to report their energy use and carbon emissions in their annual report, with an intensity ratio, the methodology used and the energy efficiency action taken. Whether a company is large enough, and the exemptions, are set by size tests in company reporting law that change from time to time — confirm the position for the year with your accountant. Other businesses may report voluntarily. The environmental policy is KD-PQ-EN-002, its arrangements KD-HSA-EW-019, and the site plans KD-ENV.

CAS v5 Q62 (advisory) — the ESG policy: commitments on the environment, people, fair dealing, neighbours and the people with a stake in the work (sections 2 and 3). CAS v5 Q119 — whether this business must report energy and carbon under SECR, and the report if so (section 4). CAS v5 Q120 (advisory) — the carbon reduction plan: the footprint then and now, the targets, how it is measured and checked, and what is being done (sections 5 to 7). CAS v5 Q121 (advisory) — the schemes and commitments the business has signed up to (section 8).

The question numbers are Build UK's; the descriptions are ours. This document records what the business does; the assessment body decides what it accepts. Version 6 of the question set is due on 1 November 2026 and is not yet published — check the numbers against the version you are assessed on. The independence statement is in the footer of every page.

1 THE BUSINESS

COMPANY LOGO add it in your PDF editor, or print and paste it here	BUSINESS NAME	COMPANY NO.	PEOPLE EMPLOYED	VERSION
	REGISTERED / TRADING ADDRESS		ESG AND CARBON LEAD	
	POLICY DATE	APPROVING DIRECTOR	POSITION	NEXT REVIEW DUE

2 ESG POLICY — COMMITMENTS

This business means to build well and leave things better than it found them: for the environment, the people who work with us, the communities we build in and the clients who rely on us. We commit to:

1 Environment — cut the carbon from our plant, vehicles, sites and offices to the targets in section 6; deliver the environmental policy KD-PQ-EN-002; produce less waste; buy timber and materials from responsible, traceable sources and lower-carbon products where the client allows.

2 Social value — recruit and train locally where we can, offer apprenticeships and work placements, pay everyone who works for us at least the legal minimum rate for their age, including agency workers, and pay our supply chain on time.

3 People — keep everyone safe and well (KD-POL-001), treat everyone fairly (KD-PQ-ED-003, KD-PQ-AH-011) and listen to what the workforce tells us.

4 Ethics — no bribery (KD-PQ-AB-005), no tax evasion or fraud (KD-PQ-TE-010), no modern slavery (KD-PQ-MS-004), a safe route to raise concerns (KD-PQ-WB-009), and personal data looked after (KD-PQ-DP-006).

5 Community — be a considerate neighbour: keep to the agreed hours (KD-NOT-WH-015), control dust, noise and traffic, answer every complaint, and support local schools, charities and groups near our sites.

6 Stakeholders — ask clients, the workforce, subcontractors and neighbours what matters to them, report our progress against section 3 each year, and revise this policy at least once a year.

COMMITMENTS NOT ADOPTED — NUMBER AND REASON

3 OBJECTIVES THIS YEAR — MEASURABLE, OWNED, DATED

AREA	OBJECTIVE	MEASURE	OWNER	DUE	PROGRESS AT REVIEW

4 SECR AND PPN 006 — WHICH APPLY TO THIS BUSINESS

SECR REPORT REQUIRED?	IF YES: REPORT FOR YEAR ENDING	BIDDING FOR PPN 006 CONTRACTS?	CAS V5 Q119 ANSWER

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continued

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5 CARBON REDUCTION PLAN — COMMITMENT, BOUNDARY AND METHOD

NET ZERO BY — YEAR	BASELINE YEAR	CURRENT REPORTING YEAR	BOUNDARY	INDEPENDENTLY VERIFIED?
MEASUREMENT STANDARD AND CONVERSION FACTORS		DATA SOURCES		
EMISSIONS SOURCE	BASELINE TCO2E	CURRENT TCO2E	CHANGE %	HOW CALCULATED — NOTES
Scope 1 — fuel and gas burned by the business plant, generators, vans and cars it owns or controls, site and office heating				
Scope 2 — electricity bought office, yard and site supplies the business pays for				
Scope 3 — upstream transport and distribution deliveries of purchased goods by others' vehicles				
Scope 3 — waste generated in operations skips and waste removed by contractors				
Scope 3 — business travel trains, flights, hotels, hire cars, own cars on mileage				
Scope 3 — employee commuting travel between home and work				
Scope 3 — downstream transport and distribution products sold and delivered by others, where it applies				
Total				

The figures come only from the business's own records for real years; this sheet does not calculate them. Where a figure is estimated, say how.

6 TARGETS

TARGET	SCOPES	BASELINE	BY YEAR	INTERIM MILESTONE	STATUS NOW

7 CARBON REDUCTION INITIATIVES — DONE AND PLANNED

MEASURE	WHERE — SCOPE	STATUS	DATE	SAVING TCO2E/YR	HOW ESTIMATED

8 STANDARDS, CHARTERS AND MEMBERSHIPS — AND PUBLICATION

STANDARD, CHARTER OR MEMBERSHIP	EVIDENCE HELD	SINCE	EXPIRY	SCOPE OR LEVEL

PLAN PUBLISHED AT	BOARD APPROVAL — DATE	SIGNED OFF — DIRECTOR, JOB TITLE, DATE

CAS V5 Q62 / Q120 — NOT APPLICABLE? REASON

9 RESPONSIBILITY, COMMUNICATION AND MONITORING

ROLE	NAME	WHAT THEY DO UNDER THIS POLICY

Evidence that the policy reached people: record each induction, briefing and issue on KD-CAS-PB-005 Policy Briefing and Acknowledgement Record — names, dates and signatures. Assessors ask for that record, dated within the last twelve months; only briefing people creates it.

HOW THE POLICY IS COMMUNICATED

HOW IT IS MONITORED, AND WHAT TRIGGERS AN EARLY REVISION

10 SIGNED FOR THE BUSINESS

I adopt this ESG policy and carbon reduction plan for the business named in section 1. The figures are from our own records, and I will make sure the plan is updated at least once a year.

SIGNED — PRINTED NAME	POSITION	SIGNATURE	DATE	NEXT REVIEW DUE

R REVISION HISTORY

Every revision of this document, and every review that found nothing to change. The revision on the front of this sheet is the one you are holding — check kubitdocs.com for the current one before use.

Rev	Date	Class	What changed	Authorised by
D0	2026-09-13	first-issue	First issue.	— not yet approved —
A0	2026-09-13	review	Approved for issue by the author. Content unchanged from the reviewed draft; the draft status strip is removed. No independent third-party review has been carried out.	Author — director, UK principal contractor, SMSTS. Not an independent review.

Class: first-issue · material (the law, a control, a field or the scope changed — past buyers are notified) · editorial (wording or layout only) · review (checked, nothing changed) · withdrawal. Revision prefix D = draft, not approved and not for sale; A = approved for issue by the person named, on the date shown.