



Carbon Reduction Plan guidance

Notes for completion

Where an in-scope organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required, as a condition of participation, to submit a CRP which details their organisational carbon footprint and confirms their commitment to achieving net zero by 2050.

CRPs are to be completed by the bidding supplier and must meet the reporting requirements set out in supporting guidance and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve net zero emissions by 2050.¹¹

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a CRP covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard¹² and Guidance, and all of the following criteria are met:

- the bidding entity is wholly owned by the parent
- the commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity
- the environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract
- the CRP is published on the bidding entity's website

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's CRP may only be a temporary measure to satisfy this particular condition of participation.

The CRP should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the objectives of the CRP within their strategic plans.

A template for the CRP is set out below. Please complete and publish your CRP in accordance with the reporting standard published alongside this PPN.

¹¹ 'Bidding supplier' or 'bidding entity' means, for the purpose of this guidance, the organisation with whom the Contracting Authority will enter into a contract if it is successful.

¹² <https://www.gov.uk/government/publications/ppn-006-guidance-on-taking-account-of-carbon-reduction-plans-adopting-and-applying-conditions-of-participation-html>

Carbon Reduction Plan

Supplier name

Polestar Cooling Ltd

Publication date

02/10/2026

Commitment to achieving net zero

Polestar Cooling Ltd is committed to achieving net zero emissions by 2050.

This is our organisation's first year of carbon emissions reporting for Scope 1, Scope 2 and sub-set of Scope 3 emissions. Previously we have reported Scope 1 and Scope 2 emissions only via our Statutory Accounts. The 2025 reporting period has therefore been used to establish our baseline.

The process has helped us identify opportunities to strengthen data collection, clarify responsibilities and improve the consistency of our calculation methods. We will apply the lessons learned by developing more efficient systems and processes that make future reporting easier, more accurate and more transparent. As the quality and completeness of our data improves, we will continue to refine our approach to carbon accounting, identify practical reduction opportunities and use the evidence gathered to inform future targets and our pathway to net zero.

Methodology and Organisational Boundary

This Carbon Reduction Plan applies to Polestar Cooling Ltd only. Greenhouse gas emissions have been calculated using the operational control approach, with emissions reported for activities over which the organisation has operational control. The emissions included within this Plan relate solely to the operations of Polestar Cooling Ltd and do not include emissions from any parent, subsidiary or sister companies unless otherwise stated.

The operational boundary includes all UK operations under the operational control of Polestar Cooling Ltd and covers Scope 1 and Scope 2 emissions together with the required subset of Scope 3 emissions specified by PPN 006.

Scope 2 emissions are reported on both a market and location basis. Polestar Cooling Ltd purchases 100% renewable electricity and therefore market based Scope 2 emissions are reported as 0.00 tCO₂e. Location based Scope 2 emissions are reported as 28.81 tCO₂e using UK Government conversion factors.

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: 2025**Additional details relating to the baseline emissions calculations:****Assumptions made:**

- Scope 2 - (Location based) Emissions were calculated using site electricity meter readings and the 2025 UK grid average electricity emission factor.
- Category 7 - Assumes employees used the same primary mode of transport throughout the year, based on a standard working year adjusted for annual leave and excluding sickness absence.
- Category 9 - Emissions were calculated using a diesel LGV Class I (up to 1.305 tonnes) emission factor and recorded delivery locations.
- Category 4 - Pallet deliveries were calculated using an average laden artic lorry emission factor, all other deliveries were calculated using an average diesel van (up to 3.5 tonnes) emission factor and supplier location data.
- Category 5 - Transport emissions were calculated using an average laden rigid HGV emission factor and the distance to the waste management provider.

Material exclusions:

- Category 9 - Emissions associated with spare parts deliveries to clients were excluded on the basis of immateriality.
- Category 7 - Homeworking emissions were excluded due to the limited number of homeworking days and are not considered material to the overall carbon footprint.
- Category 6 - Emissions associated with travel on the London Underground were excluded due to insufficient journey data and the immaterial impact of a single occurrence during the reporting period.
- Category 4 - Calculations were based on the net weight of purchased parts and did not include packaging materials due to data limitations.

Baseline year emissions: 2025

Emissions		Total (tCO ₂ e)
Scope 1		6.41
Scope 2	Market Based	0.00
	Location Based	28.81
Scope 3	Category 4	27.51
	Category 5	11.31
	Category 6	0.58
	Category 7	16.67
	Category 9	5.41
Total emissions		67.89

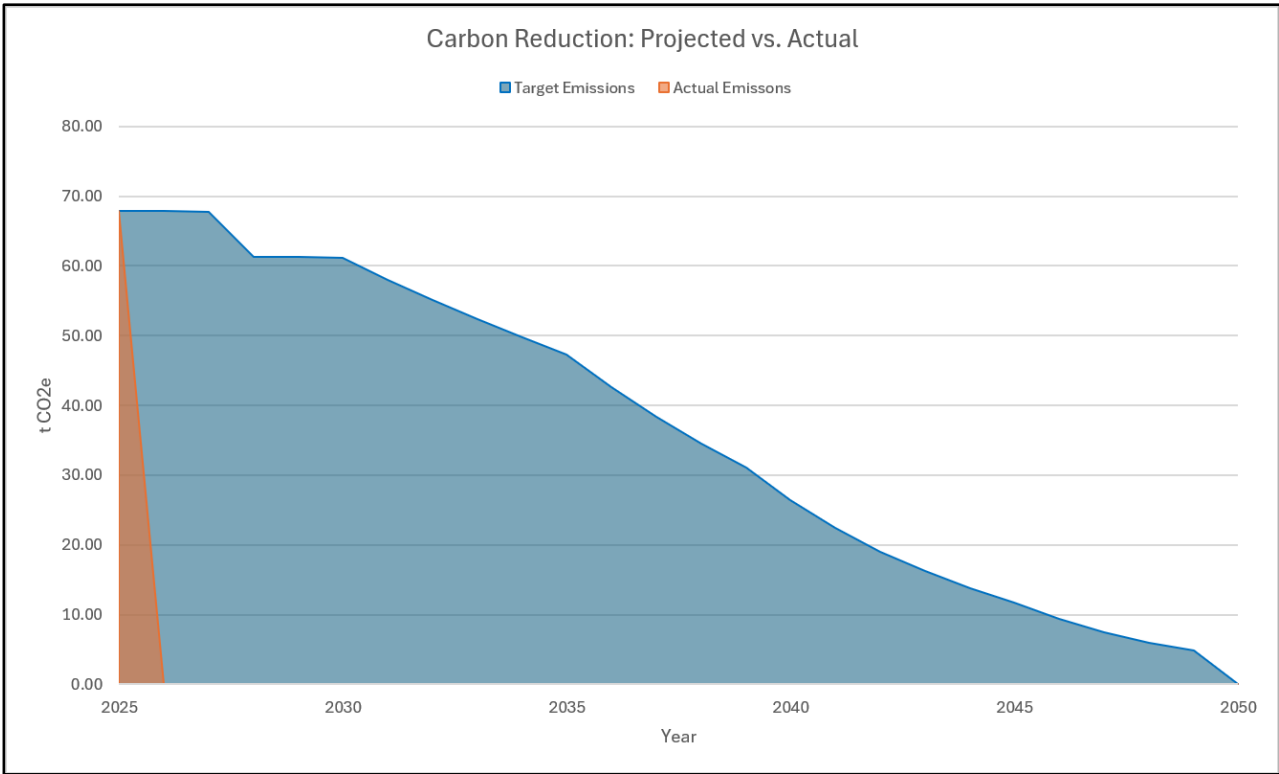
Current emissions reporting**Reporting year: 2025**

Emissions		Total (tCO ₂ e)
Scope 1		6.41
Scope 2		0.00
Scope 3		61.48
Total emissions		67.89

Emissions reduction targets

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

We aim to reduce our reported Scope 1 and included Scope 3 greenhouse gas emissions by 9.87% by 2030, from the 2025 baseline of 67.89 tCO₂e to no more than 61.18 tCO₂e. This target represents an important interim milestone on our pathway to Net Zero.



Carbon reduction projects

Completed carbon reduction initiatives

The organisation has implemented a range of initiatives to support its carbon reduction strategy and Net Zero commitment. The table below summarises completed actions, including those which have delivered measurable carbon savings and those which support environmental management, emissions reporting and the identification of future reduction opportunities.

Completed action	Completion date	Scope/category	Measured saving
Procurement of 100% renewable electricity	2018	Scope 2	28.81 tCO ₂ e
Lifecycle analysis completed in partnership with University of Sussex	2024	Scope 3	0 tCO ₂ e
ISO14001 accreditation	2026	N/A	N/A
“Mount Sustainability” workshop held in 01/2026 for sustainable innovations	2026	N/A	N/A

Future carbon reduction initiatives

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

Planned action	Due date	Scope	Expected outcome	Status
Engage key suppliers and logistics partners using 2025 baseline emissions data	2027	Scope 3	Improved Scope 3 emissions data quality and increased supplier engagement on carbon reduction	Ongoing
Electricity monitoring	2027	Scope 2	Improved visibility of onsite electricity consumption	Planned
Material efficiencies through metal sheet size options	2027	Scope 3 Category 1 & 5	Reduction in material waste and scrap generation	Planned
Establish working group to take forward options for sustainability driven features	2027	Scope 3	Identify and prioritise product sustainability improvements	Planned
EV fleet transition	2028	Scope 1	Estimated reduction of 6.41 tCO ₂ e	Ongoing
Establish an in-use energy efficiency baseline for medical range	2029	Scope 3	Establish baseline for in-use energy performance of the medical range	Planned
Move to level 2 evergreen assessment	2030	All	Achieve Evergreen Assessment Level 2	Planned
Reduce waste sent to landfill by 5% for the next 5 years	2031	Scope 3 Category 5	Estimated reduction of 0.36 tCO ₂ e	Ongoing

As this is Polestar Cooling Ltd first full Scope 1, 2 and applicable Scope 3 inventory, future reporting periods may include methodological refinements and improvements in data completeness. Any material recalculations of baseline emissions will be transparently disclosed.

Declaration and sign off

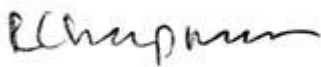
This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

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:



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Name: Ruth Chapman

Position: Managing Director

Date: 01/10/2026

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>