Carbon Reduction Plan

Downland Bedding Company Ltd

Commitment to achieving Net Zero by 2050

Downland Bedding Company Ltd is committed to achieving net zero greenhouse gas emissions by 2050 at the latest across its UK operations. Our plan follows the structure of PPN 006 through annual emissions reporting, operational improvements and accountable delivery of carbon reduction measures.

We are building on reduced gas consumption, a predominantly local workforce, established walking and public transport habits, shared travel and homeworking arrangements, and the use of energy recovery for operational waste. We will focus investment on actions that reduce emissions while supporting product quality, dependable service and commercial value.

Progress and current operating practices

Measure	Reported position
Gas consumption	716,615.4 kWh for the current annual reporting period, 95,187.9 kWh or 11.73% below the original baseline quantity. Gas use is also 0.41% lower than July 2024 to June 2025.
Annual utility reporting	All five utility supplies are reported for July 2025 to June 2026. Electricity consumption is 1,030,456.0 kWh; gas and electricity changes are shown separately.
Local employment	100 of the 132 employees described in the commuting profile live within five miles, representing 75.8% of this workforce profile.
Walking and public transport	60 of the 100 local employees walk or use public transport.
Flexible and shared travel	10 employees in the wider commuting group use car sharing or homeworking for at least two days each week. Two longer distance employees attend the office two days per week.
Waste treatment	All operational waste is directed to energy recovery under the management declaration.

Reporting period and boundary

Current reporting covers 1 July 2025 to 30 June 2026. The material submissions cover the two consecutive half years. Utilities analysis.xlsx provides dated monthly usage for the same twelve-month period across all five recorded supplies. The boundary is the UK activity of Downland Bedding Company Ltd under operational control, including manufacture, offices, warehousing, company fuel use and the required Scope 3 categories. Estimates and their calculation basis are stated in this plan.

Baseline Emissions Footprint

The original FY23/24 reporting period was 1 May 2023 to 30 April 2024. The 2025 Carbon Reduction Plan originally disclosed a total of approximately 870,908 tCO2e. Following identification of a purchased-material conversion error, the FY23/24 baseline has been restated to 1,205.832 tCO2e. The original submission remains part of the historical record; the restated amounts below are used for the corrected calculation model.

Emissions	Restated FY23/24 baseline tCO2e
Scope 1	146.125
Scope 2	184.811
Scope 3 including waste and purchased goods	874.897
Total	1,205.832

Annual reporting development

This update extends the reporting schedule to company diesel, forklift LPG, freight, commuting and energy recovery. The current inventory includes activity calculations and management estimates. The expanded categories are identified separately so that the published historical footprint and current reporting boundary can be understood together.

Current Emissions Reporting

Emissions	Current estimate tCO2e	Included sources
Scope 1	155.179	Natural gas, company vehicle diesel and forklift LPG.
Scope 2	182.391	All purchased electricity on a location-based basis.
Scope 3 required subset	451.250	Categories 4, 5, 6, 7 and 9, including transport screening, the Category 9 scenario allowance and commuting estimates.
Total required reporting boundary	788.820	Scope 1, Scope 2 and five Scope 3 categories, with a Category 9 scenario allowance.
Additional purchased materials Category 1	873.017	Annual material masses calculated with the coefficients and unit convention retained from the supplied material model.
Expanded screening model incl. partial Category 1	1,661.837	Expanded annual estimate including Category 1.

The five-category reporting boundary and additional purchased materials are shown separately. The expanded 2025/26 estimate of 1,661.837 tCO2e has wider category coverage than the restated FY23/24 baseline, so the two totals cannot be used as a like-for-like measure of emissions performance. Utility consumption is compared separately using recorded quantities and matched July-to-June periods.

Calculation approach

Fuel, electricity, commuting and waste calculations use the UK Government 2025 factor set for this annual reporting cycle. Transport uses the Defra spend based screening method. Material calculations use Valpak submissions.

The methodology appendix records annualization, distances and other assumptions.

Reconciliation with the Restated FY23/24 Baseline

The expanded 2025/26 screening estimate is 1,661.837 tCO2e, compared with the restated FY23/24 model total of 1,205.832 tCO2e, a numerical difference of 456.005 tCO2e (approximately 37.82%). This difference reflects changes to reported sources and category coverage; it is not a like-for-like increase in operational emissions or evidence of progress against the reduction target.

Restatement and reporting qualification. The historical correction arose because quantities recorded in kilograms were combined with purchased-material factors expressed per tonne without the required unit conversion. The corrected FY23/24 baseline and 2025/26 material estimates now use the consistent conversion method. The 2025/26 inventory includes partial purchased-goods coverage and documented estimates for freight, waste and employee commuting; it is not a complete global Scope 3 inventory. The difference between the restated baseline and the expanded current estimate must not be represented as measured carbon reduction or growth. Downland will maintain the original published record and apply consistent boundaries and validated source data in future reporting.

Movement from restated baseline	Change tCO2e	Explanation
Purchased material quantities	+2.444	Current annual material quantities calculated using the same supplied coefficients and model convention.
Extended capture: company fuel	+24.068	Company vehicle diesel and forklift LPG are now included.
Extended capture: purchased freight	+161.710	Annualised purchased road transport screening estimate.
Additional distribution scenario	+161.710	Category 9 planning allowance for a further stage; separately identified for publication review.
Extended capture: commuting	+126.869	Employee travel profile, office attendance, shared travel and hybrid arrangements are now included.
Gas and electricity	-17.433	Lower gas use, higher electricity use and changes in annual conversion factors, shown separately in the utility review.
Waste treatment	-3.362	Energy recovery treatment applied to the retained annual planning mass.
Net change	+456.005	Net movement from the original model baseline to the expanded current estimate.

Figures are calculated from unrounded values; displayed rows may differ slightly on summation. Changes in material quantities account for approximately 0.5% of the net increase. Fuel, purchased freight, commuting and the distribution scenario allowance add 474.355 tCO2e; lower energy and waste calculations offset 20.795 tCO2e.

Reporting progress

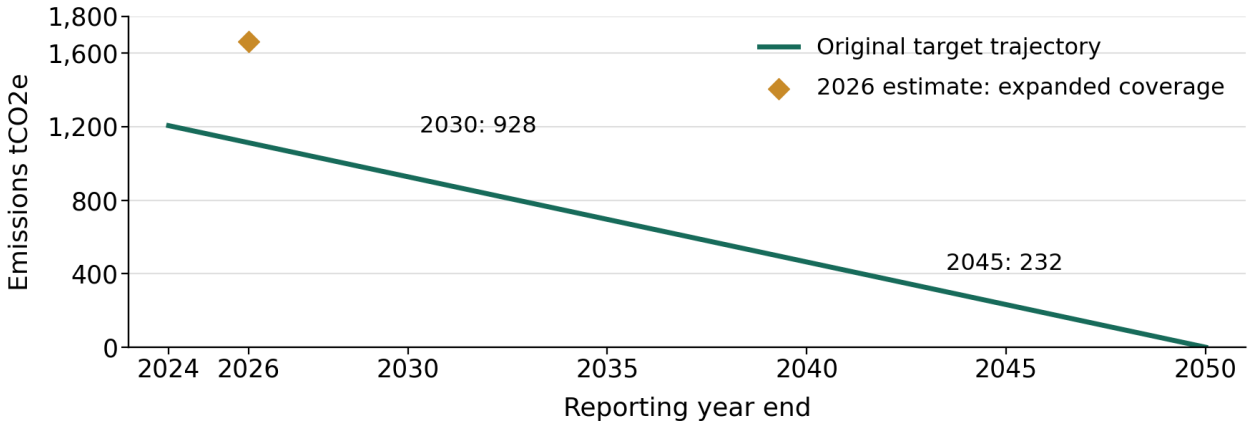
Reporting has expanded to include transportation, business travel and employee commuting. The difference between the restated historical model and the 2025/26 expanded screening estimate largely reflects additional category capture and updated assumptions, not measured year-on-year performance. Gas consumption is 11.73% lower than the original baseline quantity; electricity changes are reported separately. The Category 9 onward-distribution allowance remains an illustrative estimate, not measured freight activity.

Consistent future comparison

Annual reviews will maintain a consistent category boundary and document any further baseline restatement arising from material changes in scope or methodology. The original 2025 published submission is retained as a historical record alongside the corrected FY23/24 baseline. Progress will be assessed using comparable activity data, absolute emissions and material or energy intensity measures.

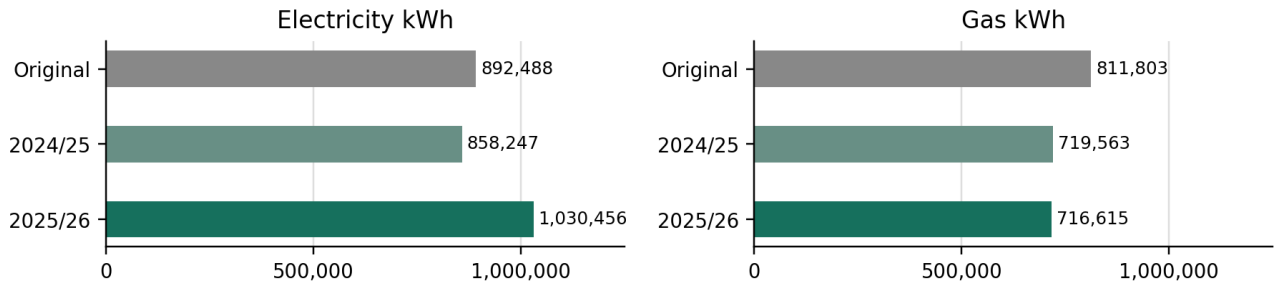
Progress against the restated reduction trajectory

The indicative pathway to net zero in 2050 has been recalculated using the restated FY23/24 baseline. It retains the illustrative milestones of 23.08% by 2030 and 80.77% by 2045. The 2025/26 expanded estimate is plotted for reference only and is not directly comparable with this baseline; the graph does not demonstrate verified year-on-year emissions progress.



The reconciliation separates the purchased-material arithmetic correction from newly reported sources and changes to energy and waste estimates. The restated pathway remains an indicative target reference. The current expanded estimate includes a separately identified downstream transport scenario, and future annual comparisons will use consistent category coverage.

Utility consumption and emissions



Gas use is 11.73% below the original quantity; electricity use is 15.46% above it. Against the matched previous year, gas is 0.41% lower and electricity is 20.07% higher. Current gas and electricity emissions total 313.503 tCO2e, 5.27% below the original calculation. At the original factors, activity changes add 11.436 tCO2e; changing to the 2025 factors offsets 28.869 tCO2e. The net decrease is 17.433 tCO2e, with consumption and factor effects distinguished.

Emissions reduction milestones

Year	Commitment
2030	At least 23% reduction against the original baseline, with comparable category coverage maintained in future reporting.
2045	At least 80% reduction against the baseline.
2050	Net zero UK operations, prioritising absolute reductions and transparently addressing residual emissions.

Annual Utility Review

Utility consumption is drawn from monthly invoice and usage records in Utilities analysis.xlsx. Both comparison years run from 1 July to 30 June. Day and night electricity usage is combined for each supply, and all recorded supplies are included.

Supply	2024/25 kWh	2025/26 kWh	Change
Electricity: Main Building	657,625.2	767,071.9	+16.64%
Electricity: Warehouse	41,343.2	47,897.9	+15.85%
Electricity: GRS	159,278.2	215,486.2	+35.29%
Electricity total	858,246.6	1,030,456.0	+20.07%
Gas: Main Building	157,782.5	60,472.5	-61.67%
Gas: GRS	561,780.9	656,142.9	+16.80%
Gas total	719,563.4	716,615.4	-0.41%

Gas reduction and energy priorities

Main Building gas use is 61.67% lower than the matched previous year. GRS gas use is 16.80% higher, resulting in a combined gas reduction of 0.41%. Engineering will review heating schedules, temperature controls and site usage patterns to sustain reductions and focus improvements where consumption has increased.

Electricity use increased at all three recorded supplies, with the largest percentage change at GRS. Engineering and Operations will compare monthly usage with production, shifts, equipment operation and occupancy. This review will identify the contribution of operating activity and the opportunities for lower consumption per comparable unit.

Date allocation and supplier transitions

Monthly allocation follows the invoice date in column B. The GRS electricity entries on rows 75 and 76 are assigned to May and June 2026 respectively, matching their invoice dates. Main Building gas includes both April 2026 entries at the supplier transition, totalling 1,672.8 kWh for that month. Each supply therefore covers twelve months; Main Building gas has thirteen entries across those twelve months.

Conversion factor consistency

The current inventory retains the 2025 factor set used for this reporting cycle: gas at 0.18296 kgCO2e/kWh and location-based electricity at 0.177 kgCO2e/kWh. Consumption comparisons use kWh independently of the

emissions factors. The original 2025 submission is retained as a historical record, while the restated baseline corrects the material-unit arithmetic; current gas and electricity calculations use the updated annual utility records.

Fuel and Waste Reporting

Activity	Annual quantity	Factor	tCO2e
Natural gas	716,615.4 kWh	0.18296 kgCO2e/kWh	131.112
Company diesel	5,200 litres	2.57082 kgCO2e/litre	13.368
Forklift LPG	3,640 kg	2.93936095 kgCO2e/kg	10.699
Purchased electricity	1,030,456.0 kWh	0.177 kgCO2e/kWh	182.391
Waste energy recovery	205.38 tonnes planning quantity	4.68568 kgCO2e/tonne	0.962

Company diesel is annualised from 100 litres per week over 52 weeks. Forklift LPG is annualised from 70 kg per week over 52 weeks. Company vehicle business journeys are included in diesel under Scope 1 and are not counted again in Scope 3 business travel.

Energy recovery

All operational waste goes to energy recovery. The annual planning quantity retains the combined waste masses of 137.16, 3.76 and 64.46 tonnes from the supplied schedule, totalling 205.38 tonnes. The treatment estimate applies the Government commercial and industrial waste energy recovery factor. Energy recovery is reported as recovery rather than recycling; no avoided energy credit is deducted from the inventory.

Business travel

Management reports no overseas, air or separately booked business travel. Company business journeys are covered within the declared diesel usage. Private mileage claims are treated as immaterial for this estimate under the management declaration. Scope 3 Category 6 is therefore reported as 0.000 tCO2e on this declared treatment; claims will be reviewed with expenses each year.

Energy management priorities

Our programme will focus on compressed air leak control, shutdown discipline, heating schedules, equipment reliability and efficient forklift use. Engineering will compare low-cost repairs with options for lower carbon power, heating and mobile equipment. Renewable supply options will be evaluated alongside evidence for separate market-based electricity reporting.

Employee Commuting

The management commuting profile covers 132 employees. It demonstrates the benefit of local employment, walking and public transport, shared travel and flexible working. The annual screening estimate uses 230 working days for a five-day attendance pattern, equivalent to 46 working weeks.

Group	Employees	Calculation basis	Estimated tCO2e
Local walking or public transport	60	5-mile one way distance; all journeys modelled as local bus as a conservative treatment of the combined group.	27.817
Local driving	40	5-mile one way distance, 230 attendance days, average car factor.	24.763
Wider radius driving	30	20-mile one way distance. Twenty use full attendance; ten receive a two-day, two person sharing equivalent credit.	69.336
Longer distance hybrid workers	2	50-mile one way distance, two office days per week for 46 weeks, average car factor.	4.953
Total	132	Return journeys included; miles converted to kilometres.	126.869

Distance and attendance assumptions

The declared radii of 5, 20 and 50 miles are used as one way journey proxies. All journeys include a return leg. For the ten wider radius staff using either car sharing or homeworking, the model uses a conservative 20% reduction in allocated car kilometres: two shared days with two occupants each week. Homeworking for those days would produce a larger travel reduction, so the model applies only this sharing equivalent credit.

The 60 local employees who walk or use public transport are all modelled using the non-London local bus factor of 0.12525 kgCO2e per passenger km. Walking has zero transport emissions, so this treatment conservatively represents the combined group. Driving uses the average car; fuel unknown factor of 0.16725 kgCO2e/km. Optional homeworking energy is outside this minimum commuting calculation.

Contribution of flexible working

The two longer distance employees reduce their office attendance by 60% compared with a five-day office week. The modelled homeworking and sharing credit together avoid approximately 12.38 tCO2e of travel annually compared with full solo driving attendance for these groups. Including the conservative local bus comparison gives an illustrative avoided travel total of approximately 21.71 tCO2e; this is a scenario comparison, not an additional deduction from the inventory.

Transportation and Distribution

The distribution analysis records purchased transport activity for January to March 2025. We use this quarter as an annual planning proxy for the current reporting period by multiplying transport expenditure by four. The original transaction dates remain unchanged.

Source month	Costed transport records	Transport expenditure
Jan	60	£26,264.00
Feb	55	£17,125.00
Mar	74	£26,934.07
Quarter total	189	£70,323.07
Annual planning proxy	756	£281,292.28

The calculation uses positive delivered cost entries associated with dated customer delivery or collection activity. Company fuel is recorded separately, preventing duplication of diesel emissions.

Category	Method	Estimated tCO2e
4 Purchased transportation and distribution	Annualised expenditure x 0.5748807003 kgCO2e/£.	161.710
9 Downstream transportation and distribution	Screening allowance for one additional distribution stage, assumed equal to the annual purchased transport proxy.	161.710

Transport screening assumptions

The purchased transport proxy is assumed representative of the annual supplier paid logistics boundary, for the road transport activity captured in the workbook. The annual review will reconcile this with inbound, outbound, intersite and import freight records. Category 9 uses a separate illustrative scenario allowance for customer paid onward distribution and associated distribution services, with one further stage at the same estimated intensity and activity scale. The Category 9 allowance is a planning scenario and requires its own customer paid activity basis for publication approval. Both figures are annual planning estimates rather than carrier measured emissions.

The spend factor is the Defra 2023 GHG multiplier, land transport excluding rail. The factor is applied to the recorded expenditure without a price deflator, making the estimate a direct screening calculation using the latest available multiplier. Recorded charges are treated as excluding VAT for this screening calculation. The spend method includes the wider transport service supply chain. Finance and Supply Chain will confirm the charge basis, factor price year alignment and full annual freight coverage during publication review.

Distribution improvement programme

We will develop load consolidation, pallet utilisation and route planning while protecting customer delivery requirements. Supply Chain will obtain carrier emissions statements and use them to refine the annual estimate, track improvements and distinguish purchased transport from customer paid downstream activity.

Carbon Reduction Initiatives and Delivery Programme

We will maintain resource conservation and paper reuse measures from the original plan, support walking and public transport, and use energy recovery for operational waste. Each annual review will link delivered actions to measured activity and commercial results.

Action	Proposed owner	Delivery and measure
Review compressed air, shutdown controls and heating schedules	Engineering	Within 90 days of approval; compare kWh and cost against the operating pattern.
Maintain energy recovery and reduce avoidable fibre and packaging waste	Production with Technical and Compliance	Quarterly waste review; tonnes by material and waste per comparable unit.
Reduce packaging intensity and assess lower carbon alternatives	Technical and Compliance with Supply Chain	By March 2027; kg per product group, protection and lifecycle assessment.
Support local sustainable commuting, sharing and hybrid arrangements	HR with Operations	Annual profile review; mode, attendance and shared occupancy.
Improve load utilisation and request carrier carbon statements	Supply Chain	By March 2027; pallets per load and allocated carrier tCO2e.
Review lower carbon forklift, vehicle, power and heating options	Engineering with Finance	By March 2027; capital cost, payback and expected absolute emissions savings.
Maintain annual reporting and prepare for relevant procurement reporting requirements	Technical and Compliance	Annual update; consistent boundary, factors and documented calculations.

Governance

The Operations Director will sponsor quarterly reviews. Technical and Compliance will coordinate the reporting schedule, with Finance checking costs and supporting records. Capital proposals will include payback, cash requirements, operational impact and expected emissions savings. Customer product performance, hygiene and service requirements will be included in change assessments.

Materials activity

Material summary	Current annual quantity
Plastic	221,594.748 kg
Non-woven	32,178.000 kg
Cardboard	64,955.520 kg
Finished goods quantity	3,342,196

These totals combine the July to December 2025 and January to June 2026 raw materials summary schedules. The additional Category 1 calculation retains coefficients of 3,255.93 for plastic, 3,090.82 for non-woven and 801.52 for cardboard, applying the supplied model convention of quantity x coefficient divided by 1,000,000 to obtain tCO2e.

Declaration and Sign Off

This version is prepared for board review. The calculation assumptions, screening estimates, current reporting boundary and programme will be adopted with the publication version when the board approves the plan.

Declaration for adoption on approval

Downland Bedding Company Ltd commits to achieving net zero emissions by 2050 at the latest across its UK operations. This Carbon Reduction Plan is prepared with reference to PPN 006 and the associated reporting standard, the GHG Protocol Corporate Standard and the Corporate Value Chain Scope 3 Standard.

The plan reports Scope 1, Scope 2 and the required subset of Scope 3, with additional purchased material reporting retained from the supplied model. Activity based calculations, management annualization assumptions and spend based transport screening estimates are identified in the methodology. Appropriate UK Government factors are used for the annual fuel, electricity, waste and commuting calculations.

The Board of Directors approved this Carbon Reduction Plan, its reporting methodology and delivery.

Signed on behalf of Downland Bedding Company Ltd

Director name: _____

Job title: _____

Sign off and date: _____

Sources

UK Government conversion factors 2025
https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025

Defra spend based multipliers to 2023
https://www.gov.uk/government/statistics/uks-carbon-footprint

PPN 006 technical standard and template
https://www.gov.uk/government/publications/ppn-006-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts

Annual Data Collection Schedule

Record	What to collect	Review
Electricity and gas	Monthly meter readings, supplier invoices, kWh, site coverage and renewable supply evidence.	Monthly
Company diesel and forklift LPG	Actual litres and kg purchased or used, opening and closing stocks, and fuel invoices.	Monthly
Waste energy recovery	Waste transfer notes, weighbridge tickets, tonnes by material, contractor treatment statements and destination.	Quarterly
Employee commuting	Anonymous travel survey: actual one-way distance, walking/public transport split, transport type, office days, car occupancy and hybrid attendance.	Annually
Transport and distribution	Full year carrier invoices; shipment weight, distance and mode; carrier allocated emissions; and who pays for each transport stage.	Quarterly
Business travel and refrigerants	Expense mileage and journey records; refrigerant servicing, gas type and quantities topped up.	Annually
Purchased materials and output	Monthly kg by material, supplier product emissions or environmental declarations, and comparable production quantities.	Monthly
Project delivery and approval	Action completion dates, energy or material savings, agreed calculation basis, board approval and publication record.	Quarterly