



Carbon Reduction Plan

LCC Group Limited

Published in accordance with PPN 006: Taking account of Carbon Reduction Plans in the procurement of major government contracts.

Version 1.0, approved 18 September 2026. Prepared by Brendan McGuckin, Project Co-Ordinator. Reviewed and signed off by the board of directors.

SUPPLIER NAME	PUBLICATION DATE	BASLINE YEAR	REPORTING YEAR
LCC Group Limited	18 September 2026	1 Apr 2022 to 31 Mar 2023	1 Apr 2025 to 31 Mar 2026

1 Commitment to achieving net zero

LCC Group Limited is committed to achieving net zero emissions by 2050.

2 Reporting boundary

This plan reports LCC Group Limited's emissions from sources in the United Kingdom, as the PPN 006 technical standard requires, on the operational control approach of the GHG Protocol Corporate Standard. It covers four metered electricity supplies, being the Churchtown head office, the GO forecourt stations, the Belfast coal yards and the Maydown oil terminal, and four Scope 1 fuel lines, being company car fuel, diesel for delivery lorries, and heating oil at the head office and at the terminal.

Two related businesses are outside this boundary. **LCC Ireland** operates in the Republic of Ireland, so its emissions are not from sources in the United Kingdom and fall outside the footprint this measure asks for. It is a separate company with its own accounts, its own regulators and its own submissions. **Cemcor Limited** directs its own operating policies and so falls outside the operational control boundary; it files its own Streamlined Energy and Carbon Report. Diesel dispensed by the Group and recharged to Cemcor for its own lorries is excluded with it: the Group sells that fuel rather than consuming it, and the vehicles are owned and directed by Cemcor.

The Group's **Maydown oil terminal** is inside this boundary. Metering and fuel records for the terminal run from January 2025, so 2025-26 carries twelve months, 2024-25 carries three and the two earlier years carry none. Metering coverage across the wider terminal estate is being extended, and the Group expects to report on complete coverage from 2026-27.



How the figures are produced

The Group reports on data it holds and controls itself. It is consolidating its environmental data into one central dataset at monthly grain, covering every site and entity, with a register of which sites belong in which report. This plan, the ESOS assessment and the Group's own reporting are drawn from it: one number, one source, traceable from meter or invoice to published figure. Where a figure cannot yet be collected on that basis, it is identified as such rather than estimated.

Activity data is taken from Group systems, supplier invoices and meter readings. Where a supply is billed on an estimated meter reading, the billed quantity is used. The Group is extending the use of validated readings across its metered supplies, and figures reported here may change as that work completes.

Restatement, and the measured base

Figures are **restated** where a change of method, a change of reporting boundary, or a correction to underlying data affects the base year total by five per cent or more. Changes below that threshold are recorded and applied from the year in which they are identified. The figures in this plan are stated on the data held at 30 September 2026.

The following work is in progress and will be reported as it completes: extension of electricity metering across the terminal estate, meter reading validation across the Group's metered supplies, and quantification of the Scope 3 categories in section 6. We project that each successive plan will report on a wider measured base than the one before it. Where coverage widens or method changes, the effect is stated and applied under the restatement policy above.

How the Group paces its commitments

This plan commits only to measures the Group can deliver on conditions it can currently see. Fuel duty treatment, renewable certificate value and grid connection capacity are set by government and move on geopolitical and social drivers the Group does not influence and cannot forecast. Measures that depend on them are therefore published **with their conditions stated** and their volume set at each annual review, rather than assumed forward and claimed early.

The separation of **committed** from **conditional** in section 7 is that principle applied. Reductions the Group has funded are stated as delivered; reductions that depend on policy are stated as conditional and reported against as the policy develops. The Group plans on commercial resilience, holding the capacity to act when the conditions arrive rather than committing to reductions that rest on policy which does not yet exist.



3 The market this footprint sits in

The Group's emissions move with the volume of fuel it delivers, and that volume is set by customer demand rather than by the Group. Three conditions shape it.

Northern Ireland heats its homes with oil. The Continuous Household Survey for 2024-25, published by the Department for the Economy in November 2025, records oil as the primary heating method for **61 per cent of Northern Ireland households**, down from 70 per cent five years earlier, with mains gas up from 24 to 36 per cent. No other part of the United Kingdom is close to that, and the substitution to date has been from oil to mains gas rather than to electricity.

Electricity is a smaller share of energy here than elsewhere. Electricity accounted for approximately **14 per cent of Northern Ireland final energy consumption in 2022**. Vehicle charging provision reflects that: the Group's own 2024 Carbon Reduction Plan recorded that a number of its forecourt sites have neither the space nor the grid connection capacity for charge points.

Delivery activity is broadly flat. Fuel through the Group's own fleet rose from 932,787 litres in the baseline year to 953,712 litres in the reporting year, 2.2 per cent across three years, while company car fuel fell. Emissions have moved with fuel efficiency and the mix of work rather than with the scale of the Group's own delivery activity.

Substitution is the only material lever the Group controls. Vehicle fuel accounts for 2,451.8 tCO₂e of Scope 1, being 97.9 per cent of it and 78.4 per cent of the reported total. Efficiency measures improve fuel used per mile but do not on their own reduce absolute tonnes. Replacing fossil fuel with a lower carbon liquid fuel does. For a business of this shape, in this market, substitution within the liquid fuels it already handles reaches further than electrification of the same activity.



4 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: 1 April 2022 to 31 March 2023

Emissions	Total (tCO ₂ e)
Scope 1	2,444.6
Scope 2	553.9
Scope 3 (included sources)	0
Total emissions	2,998.5

Additional details relating to the baseline emissions calculations

The financial year 2022-23 is the earliest twelve month period for which the Group holds a complete and consistent activity dataset on its own reporting year. All monthly values for every reported source are present, with no gaps and no estimates.

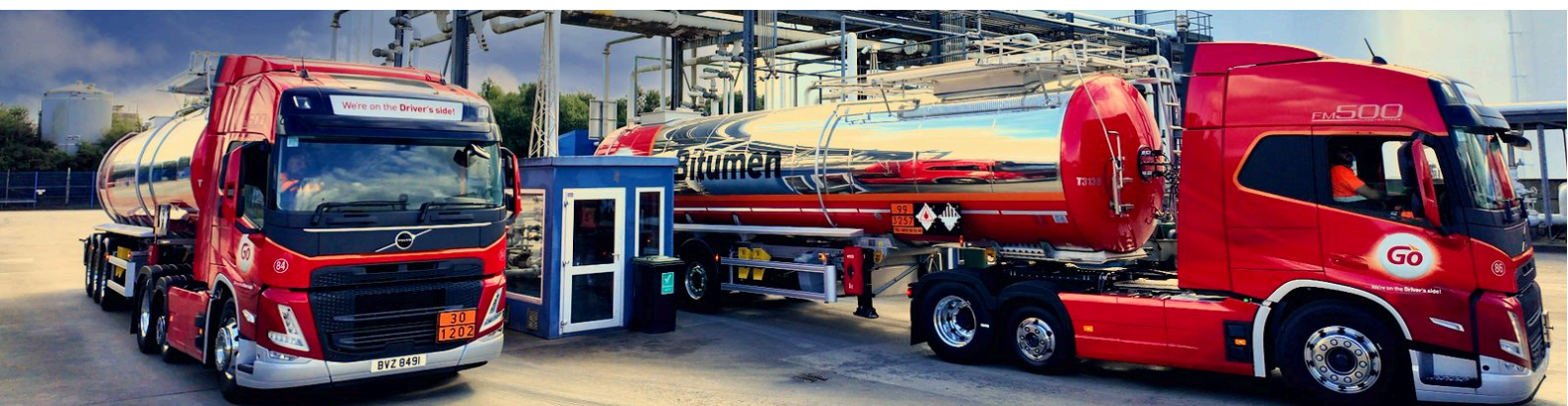
This is a historic baseline which deviates from the requirements under this measure in that none of the five required Scope 3 categories is reported in it. Those categories were not collected in the baseline year and are addressed at section 6. The Group has previously reported Scope 3 emissions for an overlapping period on a different basis, being an estimate of the combustion of sold products prepared from third party statistics and excluding upstream emissions. That estimate is not equivalent to the categories this measure requires and is not repeated here.

Emissions are calculated from the Group's own monthly metered and invoiced records, applying the UK Government greenhouse gas reporting conversion factors. One published set is applied to each financial year, being the set for the calendar year in which that financial year begins. Scope 2 is reported on the **location based method throughout this plan**, as the Government Environmental Reporting Guidelines require, and the site energy efficiency measures at section 7 are valued on the same basis. The Group does not additionally claim a market based reduction for the same electricity, because a reduction cannot be claimed twice for one unit of energy. The baseline year predates any renewable electricity certification held by the Group, so the market based figure for the baseline year equals the location based figure.

CONVERSION FACTORS APPLIED

Electricity 0.19338 kg per kWh for 2022-23 and 0.17700 for 2025-26. Diesel 2.55784 kg per litre for 2022-23 and 2.57082 for 2025-26. Heating oil, reported as burning oil, 2.54013 kg per litre for 2022-23 and 2.54016 for 2025-26. Hydrotreated vegetable oil, reported as biodiesel HVO, 0.03558 kg per litre, which is the Scope 1 factor published for that fuel and is unchanged across the 2023, 2024 and 2025 factor sets.

Every reduction in sections 7 and 8 is converted on the **same factors as the total it is subtracted from**. Savings originating in ESOS Phase 3 are taken as assessed kilowatt hours and litres and converted here; the assessment's own tonnages, built on the 2022 factors and on diesel at 100 per cent mineral, are not carried across.



5 Current emissions reporting

Reporting year: 1 April 2025 to 31 March 2026

Emissions	TOTAL (tCO ₂ e)
Scope 1	2,503.3
Scope 2	626.0
Scope 3 (included sources)	0
Total emissions	3,129.3

The record since the baseline

Reporting year	Scope 1	Scope 2	Scope 3	Total	Change on baseline
2022-23 baseline	2,444.6	553.9	0	2,998.5	–
2023-24	2,284.3	654.6	0	2,939.0	–2.0%
2024-25	2,339.8	736.7	0	3,076.4	+2.6%
2025-26 current	2,503.3	626.0	0	3,129.3	+4.4%

Tonnes CO₂e, Scope 2 on the location based method throughout, on the boundary at section 2 in every year shown. Terminal records run from January 2025, so the terminal contributes three months to 2024-25 and twelve to 2025-26 and nothing to the two earlier years. Figures are rounded independently, so components may not sum exactly to totals.

Composition of the reporting year

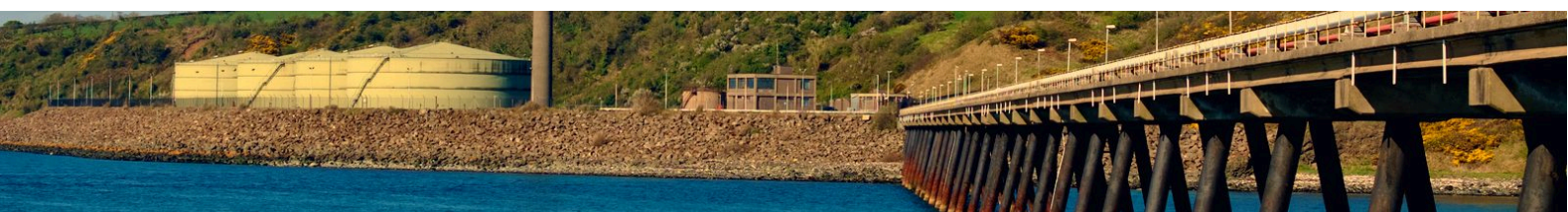
Source	Activity	tCO ₂ e	Share of Scope 1
Diesel, delivery lorries	936,606 litres	2,407.8	96.2%
Company car fuel	17,105 litres	44.0	1.8%
Heating oil, head office	15,516 litres	39.4	1.6%
Heating oil, Maydown terminal	4,743 litres	12.0	0.5%
Scope 1		2,503.3	100%

OUTSIDE OF SCOPES, NOT INCLUDED IN THE TOTALS ABOVE

The fuel the Group buys is standard forecourt fuel carrying a biofuel blend, so the diesel (average biofuel blend) factor applies and the biogenic carbon dioxide from that biofuel content is reported separately and excluded from the total. On that basis the Group reports **133.5 tCO₂e for 2025-26** and **145.6 tCO₂e for 2024-25**, being own fleet fuel litres at the outside of scopes factors of 0.14 and 0.16 kilograms per litre. Fuel dispensed for Cemcor haulage is excluded. The 2022 and 2023 condensed sets carry no outside of scopes listing, so those years are not stated.

Company car fuel is bought on a single account at one supply point which invoices a combined volume and does not separate grades, so the diesel (average biofuel blend) factor is applied to that line in full. Where any part of it is petrol this overstates rather than understates the reported figure, by no more than 8.6 tCO₂e. Grade level data is being sought for future periods.

Shares of Scope 1 are rounded.



6 Scope 3, the required subset

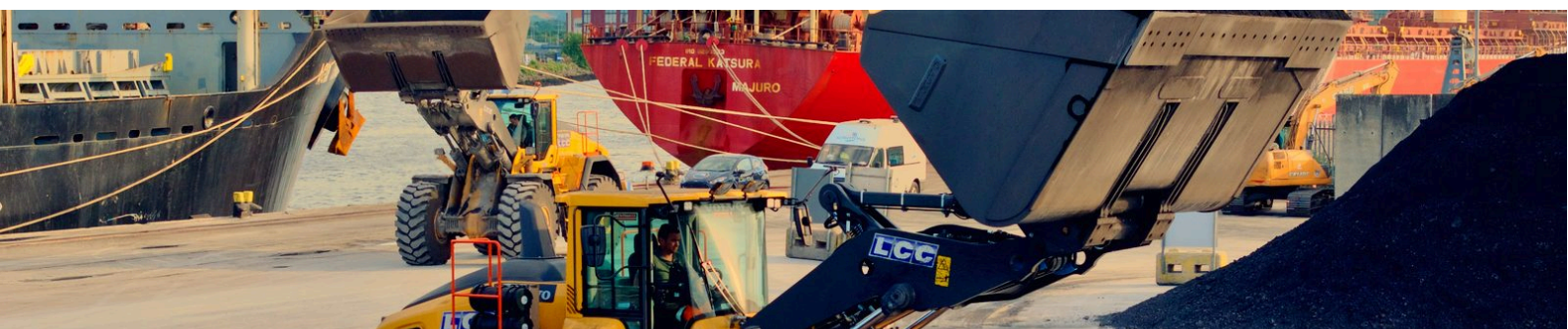
There are fifteen categories of Scope 3 emissions defined by the GHG Protocol, and the PPN 006 technical standard requires suppliers to detail their emissions for five of them. The Group reports all five below. None is yet measured, and the explanation for each is set out in the table, together with the year in which the Group will first report a figure.

Cat	Category	Position	tCO ₂ e	First reported
4	Upstream transportation and distribution	Not currently measured. Requires carrier and supplier data the Group has not previously requested. Freight and haulage spend is identifiable in the purchase ledger and is the starting point for collection.	0	2027-28
5	Waste generated in operations	Not currently measured in tonnes. The Group began recording waste expenditure monthly during 2024 and holds a full year for the reporting period. Expenditure alone supports only the weakest of the permitted estimation methods, so the Group is collecting quantities and treatment routes from the duty of care records it is already required to keep.	0	2026-27
6	Business travel	Most business travel is undertaken in Group vehicles and that fuel is already reported in Scope 1. This category covers the remainder, being rail, air, accommodation and private vehicle business mileage, which is identifiable from expense records already held.	0	2027-28
7	Employee commuting	Not currently measured. Employees commute in their own vehicles and change to Group vehicles for work travel, so the boundary is clean and a survey can be designed from headcount and site postcodes.	0	2028-29
9	Downstream transportation and distribution	Not currently measured. Depends on customer collection arrangements and on the same carrier data as category 4.	0	2028-29

WHY THESE ARE NOT REPORTED YET, AND HOW EACH WILL BE ADDED

The Group took its emissions calculation in house during 2025 and now maintains a monthly activity workbook covering every source in section 2. That work established Scope 1 and Scope 2 on a consistent basis first, and collection of the five categories is being built from nothing, with the dates above set by when the underlying data can be obtained rather than by when it would be convenient to report it.

The 2022-23 baseline contains no Scope 3 and the underlying records do not exist for that year, so the baseline cannot be restated when a category is first measured. In the year each category is first reported the Group will therefore present the total **both with and without it**, separating movement attributable to method from movement attributable to activity.



7 Emissions reduction targets

FIVE YEAR PROJECTION

We project that carbon emissions will decrease over the next five years to 2,675.8 tCO₂e by 31 March 2031, a reduction of 14.5 per cent against the 2025-26 reporting year.

What it is built from

Measure	tCO ₂ e a year	Share of the target	Basis
Site energy efficiency, Belfast and Cookstown: motors, lighting and controls	14.3	3%	Invested and in effect
Solar photovoltaic and battery storage at the Belfast production yard, and solar array at the Cookstown head office	55.5	12%	ESOS Phase 3, subject to capital approval
Energy efficient tyres and eco-driver training across the fleet	3.4	1%	Invested and in effect
Renewable liquid fuel, 16.0 per cent of lorry diesel by 2030-31	380.3	84%	Conditional, phased from 2028-29
Total annual reduction by 2030-31	453.5	100%	14.5% of 3,129.3

The figures above are the position in 2030-31. The invested site and transport measures take effect in 2026-27, the solar schemes in 2027-28, and the fuel substitution is phased to 2030-31, as set out at section 7 continued.

The activity assumption

This projection is made on a **constant activity basis**, assuming delivery volumes remain at their 2025-26 level throughout. The Group's emissions move with the volume of fuel it delivers, so the assumption is material and is stated rather than left implicit.

Own fleet volumes rose 2.2 per cent across the three years to March 2026 and fell in the reporting year, and the Group does not forecast volume growth here. The reduction above is **fully offset by growth in delivery volumes of approximately 3.1 per cent a year**, or 2.7 per cent if the solar schemes are not approved, and the projection is restated against actual volumes at each annual review.

What is committed and what is conditional

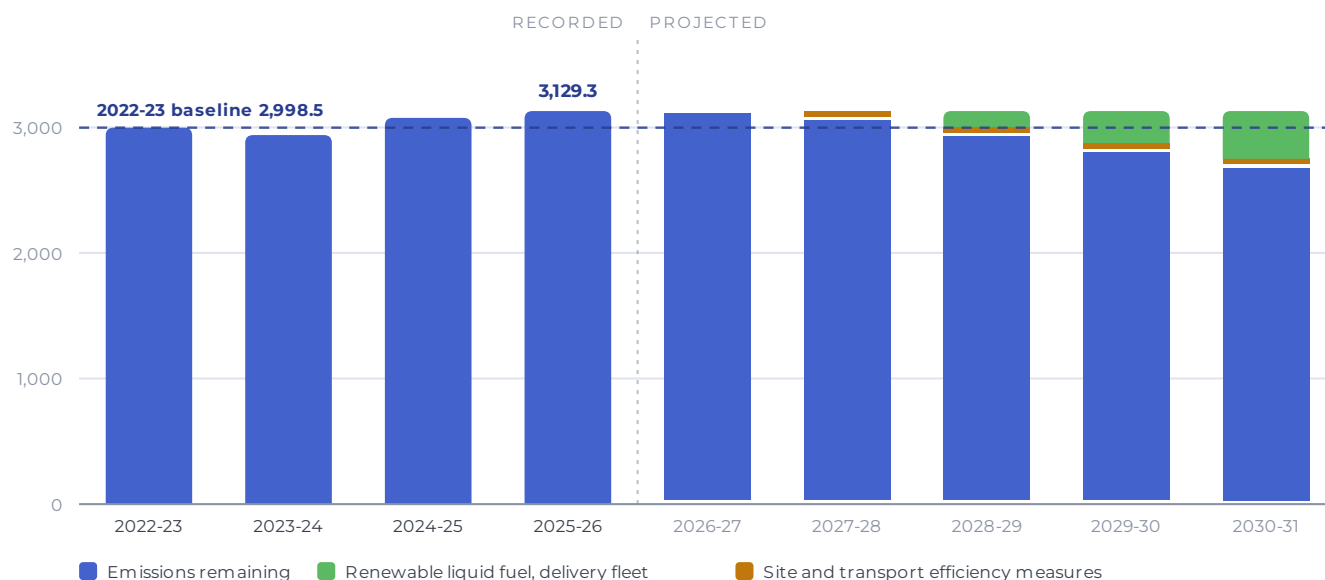
Status	Measures	Capital	Saving a year	Payback
Invested	Five site energy measures; tyres; eco-driver training	£52,530	£29,892	1.76 yr
Under review	Solar at Belfast and Cookstown	£516,000	£108,590	4.75 yr
Conditional	Renewable liquid fuel in the delivery lorry fleet	–	–	–

Capital and savings as assessed in ESOS Phase 3; the solar savings are being re-priced at the Group's current unit rate before the review concludes.



The pathway in figures

Total emissions, recorded and projected



Recorded years are the Group's own metered and invoiced records. Projected years hold activity flat at the 2025-26 level, so every projected column stays at 3,129.3 tCO2e and the navy portion is what the Group expects still to emit. The amber band is the efficiency package, opening in 2026-27 with the site and transport measures already invested and widening in 2027-28 if the solar schemes are approved; the green band from 2028-29 is renewable liquid fuel in the delivery lorry fleet, growing as the purchased volume rises from 50,000 to 150,000 litres.

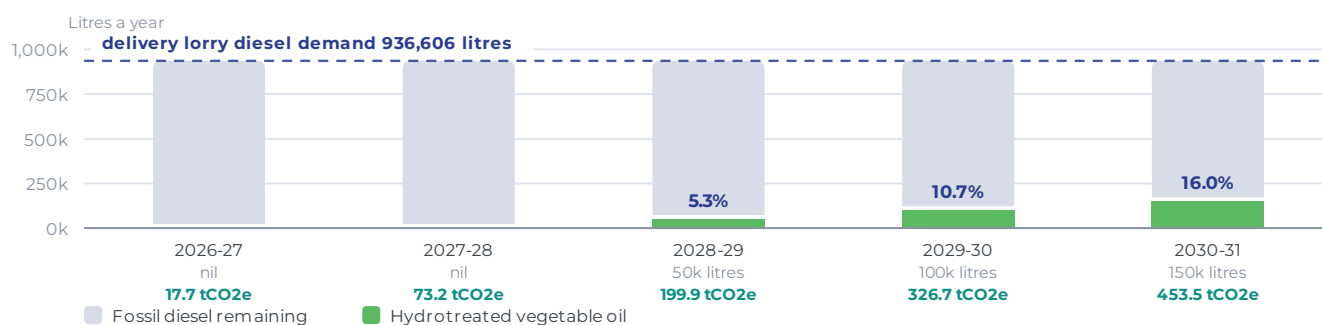
The reduction shown in 2026-27 is the site and transport measures that are installed and running. The solar schemes are capital projects awaiting approval, and the fuel substitution is subject to the evaluation described overleaf, so neither is claimed before it can be delivered.

MEASURED AGAINST THE BASELINE YEAR

The projected 2030-31 figure of 2,675.8 tCO2e is **10.8 per cent below** the 2022-23 baseline of 2,998.5 tCO2e. Both comparisons are stated because the reported total rose 4.4 per cent between the baseline and the reporting year, and a projection stated only against the current year would obscure that.



The phasing, and the condition on it



Year	Measures added	Renewable fuel	Share of lorry diesel	Reduction	Projected total
2026-27	Invested site and transport measures in effect	nil	–	17.7 t	3,111.6
2027-28	Solar schemes subject to approval; renewable fuel evaluation	nil	–	73.2 t	3,056.1
2028-29	First renewable fuel volume	50,000 l	5.3%	199.9 t	2,929.4
2029-30	Volume increased	100,000 l	10.7%	326.7 t	2,802.6
2030-31	Volume increased	150,000 l	16.0%	453.5 t	2,675.8

Share is of delivery lorry diesel, held at the 936,606 litres recorded in 2025-26. Company car fuel is excluded from that denominator because it is a mixed grade forecourt account and not fuel drawn by the lorries; contracted haulage is excluded for the reason at section 2. Reduction is that year's position against the 2025-26 reported total, not cumulative. Substitution also raises the biogenic carbon dioxide reported outside the scopes, because the substitute carries an outside of scopes factor of 2.43 kilograms a litre against 0.14 for blended diesel; that figure forms no part of the reduction claimed.



The conditions on the fuel measure

Why it begins in 2028-29

The measure is conditional and the conditions are set out here rather than assumed away. Duty suspended supply carrying renewable transport fuel certificates does not become available to the Group until January 2027. Excise duty on the substitute fuel is charged at the same rate as diesel, so no duty saving arises and the commercial case rests on the certificate value, which has moved across a range of roughly eight pence a litre over the last year.

The Group has therefore set **2027-28 as an evaluation year**, in which it will obtain paired supply quotations, confirm the duty treatment and run the fuel in a defined group of vehicles, and **2028-29 as the first year of volume**. Substitution requires no modification to the vehicles and the Group already handles the fuel commercially, so the constraint is price rather than availability or infrastructure. The Group imports the substitute fuel directly through its own oil terminal, where a dedicated tank has been constructed, and is negotiating supply contracts from October 2026. That removes the dependence on a third party supply route and makes own fleet use more likely where the duty and certificate treatment allows it.

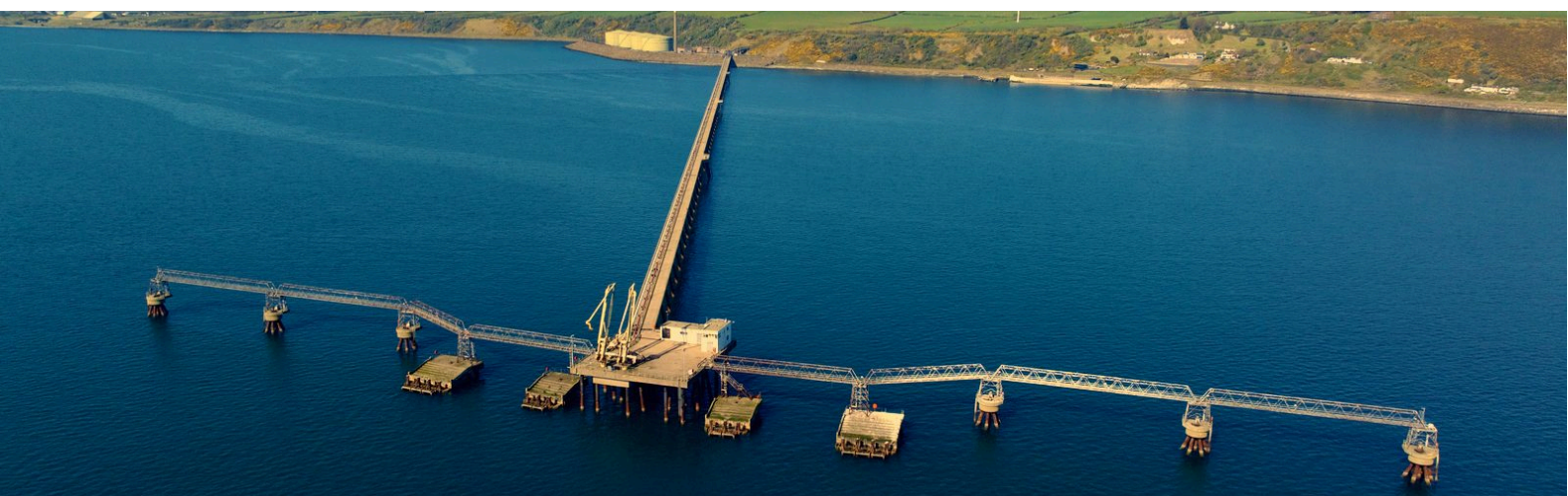
What the measure covers

Substitution is confined to the **delivery lorry fleet**. The company car account is a mixed grade forecourt invoice and is not part of this measure. The volumes are served from a single bulk tank at Cookstown and are the minimum the Group will commit to on the present economics. A full switch of the lorry fleet would remove about 2,374 tCO₂e a year; the ESOS Phase 3 assessment costs the associated infrastructure at £966,489 with no payback assessed, and the Group does not project it here.

The annual review

This plan is reviewed and updated annually, within six months of the Group's financial year end, and the renewable fuel share is set at each review. It can move in either direction: **increased** where the certificate value, the price differential or the terms of supply make a larger volume affordable, and **reduced** where those conditions move against the measure. The revised share and the reason for it are stated in that review.

Measures are compared at each review on their **cost of abatement**, being the cost per tonne of carbon dioxide equivalent removed, so that capital schemes and fuel substitution are assessed on one basis rather than on payback alone.



8 Carbon reduction projects

Completed carbon reduction initiatives

The following measures have been completed since the 2022-23 baseline. The carbon emission reduction achieved equates to **19.4 tCO₂e, a 0.65 per cent reduction** against that baseline, and the measures will be in effect when performing the contract.

Measure	In effect since	tCO ₂ e a year	Evidence
Conveyor motor replacement, press line, Belfast	2026	12.1	ESOS Phase 3
Compressor and motor replacement, lighting, Cookstown	2026	2.2	ESOS Phase 3
Mandatory wheel alignment at every tyre change	April 2025	1.7	Transport policy
Energy efficient tyres across the fleet	2026	2.2	ESOS Phase 3
Eco-driver training	2026	1.1	ESOS Phase 3
Twelve week servicing interval	April 2025	not separable	Transport policy; DVA portal
Mandatory route optimisation before departure	April 2025	not separable	Transport policy
100 per cent green certified electricity, all NI sites	1 January 2025	no effect	Supply contract; certificates held
ISO 14001:2015, with ISO 9001:2015 and ISO 45001:2018	Held	not separable	SGS certification

The site and transport measures were implemented during 2026 at a capital cost of £52,530 against an assessed saving of £29,892 a year; wheel alignment is a maintenance policy and carries no capital. Every tonnage above is the assessed kilowatt hour or litre saving from ESOS Phase 3 converted on this plan's factors, and is an estimate rather than a measured outcome. The remaining measures improve fuel used per mile and cannot be separated from the change in delivery volumes. The green certified electricity affects a market based figure only, and this plan reports location based, so no reduction is claimed for it.

Future carbon reduction initiatives

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

- Solar photovoltaic and battery storage at Belfast and a solar array at Cookstown, costed at £516,000 in ESOS Phase 3 with a simple payback of 4.75 years, under review and subject to capital approval
- Extension of renewable liquid fuel beyond the volumes at section 7, where the price differential, certificate value or terms of supply make a larger volume affordable
- Substitution of renewable liquid fuel for heating oil at the head office, assessed and **not** proposed: the substitute earns no renewable transport fuel certificates in a heating application, so the cost of abatement is high. To be revisited if the duty or certificate treatment changes
- Replacement of company cars with electric vehicles at the end of their service life
- Investment by the Group in local renewable generation and storage beyond its own demand, at an early stage and under review. Only generation consumed at a Group site through a direct connection would reduce the emissions reported here, so none of it is counted in the projection above
- Extension of metering across the Maydown oil terminal, the five Scope 3 categories to the section 6 dates, and independent limited assurance over Scope 1 and 2 to ISO 14064-3, from 2026-27



9 Declaration and sign off

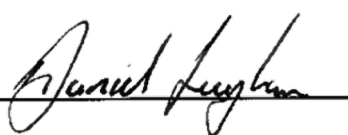
This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate 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 (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.

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


Signature

18 September 2026
Date

Daniel Loughran
Name in full

Director
Job title

Signed by a director of LCC Group Limited on behalf of the board.

This plan is reviewed and updated annually, and within six months of the Group's financial year end, which falls on 31 March. It is published on the Group's UK website at www.lccgroup.co.uk, with a link in a prominent place on the homepage. Previous plans are retained on the website so that progress can be monitored. The same reporting period is used throughout this plan.

