



## Carbon Footprint Target Setting for

**E.F.B. Group Holdings Limited**

Based on data from Assessment Period:  
1<sup>st</sup> October 2023 – 30<sup>th</sup> September 2024

## Executive Summary

Carbon Footprint Ltd has completed a forecast of the greenhouse gas (GHG) emissions of E.F.B. Group Holdings Limited (henceforth referred to as EFB Group) until 2050 from the baseline year assessment (based on data from the period 1<sup>st</sup> October 2023 to 30<sup>th</sup> September 2024).

The forecasting covers 'passive' and 'active' carbon reduction scenarios, which were benchmarked against the emissions pathway consistent with the Science Based Targets Initiative/Paris Agreement's goal of limiting global warming to 1.5°C. Based on the ambitious 'active' scenario, a pathway has been suggested for EFB Group to achieve Net Zero emissions by 2050 through the implementation of specific actions discussed with EFB Group and detailed in section 3.2 below.

### Key Outcomes

Baseline absolute location and market-based emissions are 190,896.74 tCO<sub>2</sub>e and 190,978.89 tCO<sub>2</sub>e respectively.

The modelling shows that **EFB Group can become Net Zero by 2050** across all scopes by reducing emissions by at least 90% (and by using high integrity carbon removal projects to compensate for the remaining 10%). You should also take responsibility for all your ongoing emissions by compensating with either high integrity carbon reduction or carbon removal projects.

Based on an active approach we would recommend setting the following Targets:

#### Near Term Target:

- at least **99.9% by 2029 for Scopes 1 and 2**
- at least **43.2% by 2030 for Scopes 3**

#### Long Term Target:

- at least **90% by 2050 for all Scopes (Net-zero)**

The targets and actions detailed in this report should become a key part of EFB Group's carbon management plan. Carbon Footprint recommends that this is aligned to the ISO 14068-1 international standard on Climate Change Management, which covers topics such as transition to net zero and carbon neutrality on the way to net zero.

Scope	Target type	Baseline year (2023/24), tCO <sub>2</sub> e	Target year	Active reductions (tCO <sub>2</sub> e)/% difference to baseline year
Scopes 1 & 2	Short term	25.15	<b>2029</b>	<b>0.01 / -99.9%</b>
Scope 3	Short term	190,953.74	<b>2030</b>	<b>108,527.11 / -43.2%</b>
All Scopes	Long term	190,978.89	<b>2050</b>	<b>16,379.09 / -91.4%</b>

## Contents

Executive Summary.....	ii
1. Introduction.....	4
1.1. EFB Group .....	4
1.2. Baseline Emissions (2023/24) .....	4
2. Net Zero Target Setting .....	6
2.1. Significant ‘Science-based’ Emission Reductions.....	6
2.2. Take Responsibility for Remaining Emissions .....	6
2.3. ISO 14068-1.....	7
3. Modelling Future Carbon Reduction .....	8
3.1. Carbon reduction categories.....	8
3.2. Forecasting Emission Reductions.....	8
3.3. Forecasting Emission Reductions – Scope 1 & 2.....	9
3.4. Forecasting Emission Reductions – Scope 3 .....	10
3.5. Forecasting Emission Reductions – Combined targets .....	12
4. Target Setting Recommendations .....	13
5. Carbon Footprint Net Zero Standard.....	14
5.1. Net Zero Standard – Targets on Track achieved.....	14
5.2. Next Steps .....	14
6. Conclusion .....	1

## Quality Control

<b>Report issue number:</b>	1.0
<b>Date:</b>	18 May 2026
<b>Calculations completed by:</b>	Daniel Hibbins, Senior Environmental Consultant
<b>Calculations reviewed by:</b>	Alex Pell, Senior Environmental Consultant
<b>Report produced by:</b>	Daniel Hibbins, Senior Environmental Consultant
<b>Report reviewed by:</b>	Alex Pell, Senior Environmental Consultant
<b>Director approval:</b>	Dr. Wendy Buckley

# 1. Introduction

Aligning company strategy with the global effort to limit warming to 1.5°C is becoming more important for future-proofing business models and meeting customer and compliance requirements. Suppliers are increasingly being asked to demonstrate emission reduction plans, and if they have set Net Zero targets. Committing to achieve Net Zero emissions offers multiple strategic advantages, from enhancing brand reputation, attracting and retaining customers, as well as potential cost-saving opportunities.

This report defines key opportunities for EFB Group to reduce their carbon emissions. It then suggests potential carbon reduction targets to set and track future progress. It is EFB Group's responsibility to determine which actions to implement and by when and make sure these are integrated into company strategy and policies. This report serves as a roadmap for EFB Group as guidance on the pathway to achieving Net Zero emissions.

## 1.1. EFB Group

EFB Group is a specialist importer and wholesaler of food and beverage products within the UK. EFB Group have a large range of clients across the UK and Ireland from large supermarkets to local cafés.

## 1.2. Baseline Emissions (2023/24)

EFB Group assesses its greenhouse gas emissions on an annual basis, with its first assessment completed covering the 2019 period. Due to an increase in scope of assessment, the baseline year for EFB Group covers the 2023/24 period. This is the period in which all future assessments shall be compared to and which the net zero trajectory shall be set. The table below shows the baseline emissions for EFB Group covering this period.

**Table 1: Breakdown of baseline Emissions for EFB Group**

Scope	Emission Source	Location-Based (tCO <sub>2</sub> e)	Market-Based (tCO <sub>2</sub> e)
1	Natural Gas	10.52	10.52
	Company vehicles (fuel)	10.04	10.04
	Refrigerants	0.00	0.00
<b>1</b>	<b>Scope 1 Total</b>	<b>20.56</b>	<b>20.56</b>
2	Electricity	19.97	4.60
<b>2</b>	<b>Scope 2 Total</b>	<b>19.97</b>	<b>4.60</b>
3.1	Purchased goods & services (spend)	163,481.72	163,481.72
	Water	0.04	0.04
3.2	Computing	18.95	18.95
3.3	Transmission & Distribution (Upstream)	35.20	35.20
	Scopes 1 and 2 WTT	9.56	5.59
	Transmission & Distribution	2.15	0.22
3.4	Atlantic Pacific Freight	2,237.33	2,237.33
	Upstream road freight (Spend Based)	734.28	734.28
	Upstream sea freight (Spend Based)	719.11	719.11
	Upstream lorry freight	485.19	485.19
	Upstream sea freight	171.95	171.95
3.5	Waste	3.27	3.27
	Wastewater	0.04	0.04
3.6	Grey Fleet (fuel)	80.36	80.36
	Flights	69.05	69.05
	Rail	6.10	6.10
	Hotel Stays	5.48	5.48
	Taxi	2.38	2.38
3.7	Commuting	54.30	54.30
	Homeworking	24.81	24.81
3.8	Electricity (Upstream)	399.78	480.86
	Non-Controlled Sites (Spend Based)	79.70	79.70
	Site LPG (Upstream)	14.29	14.29
3.9	Consumer Trips to Store	8,602.33	8,602.33
	Retailer Warehouse to Store Freight	1,111.36	1,111.36
3.11	Use-of-Sold Products	29.34	51.67
3.12	Product Disposal (Food Mass)	11,298.46	11,298.46
	Product Disposal (Packaging)	1,166.53	1,166.53
	Product Disposal (FSDU and Other)	13.17	13.17
<b>3</b>	<b>Scope 3 Total</b>	<b>190,856.22</b>	<b>190,953.74</b>
<b>All</b>	<b>Tonnes of CO<sub>2</sub>e</b>	<b>190,896.74</b>	<b>190,978.89</b>
	<b>Tonnes of CO<sub>2</sub>e per employee</b>	<b>1,908.97</b>	<b>1,909.79</b>
	<b>Tonnes of CO<sub>2</sub>e per £ million turnover</b>	<b>676.94</b>	<b>677.23</b>

## 2. Net Zero Target Setting

At an organisational level, net zero is widely considered to be a commitment to reduce emissions to a residual level and offset any remaining emissions via certified carbon removal projects<sup>1</sup>. At this stage, an organisation has effectively balanced the amount of greenhouse gases it emits with an equivalent amount removed from the atmosphere, ultimately resulting in a net emissions level of zero.

In the context of carbon reductions, it is crucial for businesses to achieve net zero by 2050 or sooner, in order to mitigate the most severe impacts of climate change. A net zero commitment signifies an organisation's dedication to minimising its carbon footprint and actively contributing to global efforts to combat climate change.

### 2.1. Significant 'Science-based' Emission Reductions

One key component of a net zero target is a substantial reduction in GHG emissions. Targets should be science-based to align with scientifically endorsed global climate change targets.

A science-based target is a GHG emissions reduction target that demonstrates alignment in line with the expectations of the Paris Agreement to limit global warming to well-below 2°C above pre-industrial levels, striving for 1.5°C. This aligns emission reduction efforts to the latest climate science (i.e. that published by the Intergovernmental Panel on Climate Change (IPCC)) to ensure action is effective and impactful. To meet Net Zero standard and SBTi targets organisations must reduce their greenhouse gas emissions by 43% by 2030 and by at least 90% by 2050.

Aligning to a science-based target is a strategic decision and demonstrates your commitment at an organisational level to addressing the urgency of climate change.

### 2.2. Take Responsibility for Remaining Emissions

While striving for a 90% or greater reduction in emissions is commendable, achieving absolute zero emissions may be challenging for some industries or processes. In these circumstances, and where emissions are unable to be reduced further (i.e. are at a residual level), organisations can compensate for the remaining emissions to achieve net zero. On the pathway to achieving net zero, organisations are also encouraged to take responsibility for any emissions caused, alongside annual GHG emission reduction efforts.

Organisations can purchase high integrity carbon credits for their emissions by supporting projects that either avoid or actively remove carbon dioxide (CO<sub>2</sub>) from the atmosphere. Carbon removal projects include afforestation initiatives, carbon capture technologies, or investments in sustainable practices that contribute to carbon sequestration. Once an organisation has achieved net zero, any carbon credit retirements carried out should be done via removals projects only (i.e. not carbon avoidance projects).

---

<sup>1</sup> ISO14068-1: Climate change management – Transition to net zero, Part 1: Carbon neutrality

To fulfil the compensation aspect of a net zero target, organisations must engage in activities that go beyond emissions reduction within their own operations (also termed as Beyond Value Chain Mitigation by the Science-based Targets Initiative (SBTi)). Supporting carbon removal projects is an essential step towards balancing unabated emissions, ensuring that the organisation is actively contributing to the restoration and preservation of the global carbon balance. This not only addresses the organisation’s environmental impact but supports local communities and biodiversity, creating a holistic and sustainable approach to carbon reduction. High-integrity carbon projects credits will address one or more of the United Nations’s Sustainable Development Goals (SDGs).

### 2.3. ISO 14068-1

The ISO 14068-1: Climate change management – Transition to net zero (Part 1: Carbon neutrality) provides guidance on carbon neutrality and stresses the importance of making carbon reductions in line with the latest climate change science.

This standard describes how carbon neutrality and net zero are related. Carbon neutrality is achieved on the pathway to net zero by following a carbon hierarchy of reduction, removal and offsetting on an annual basis, until an organisation reaches a residual level of emissions and offsets any remaining emissions via carbon removal credits only.

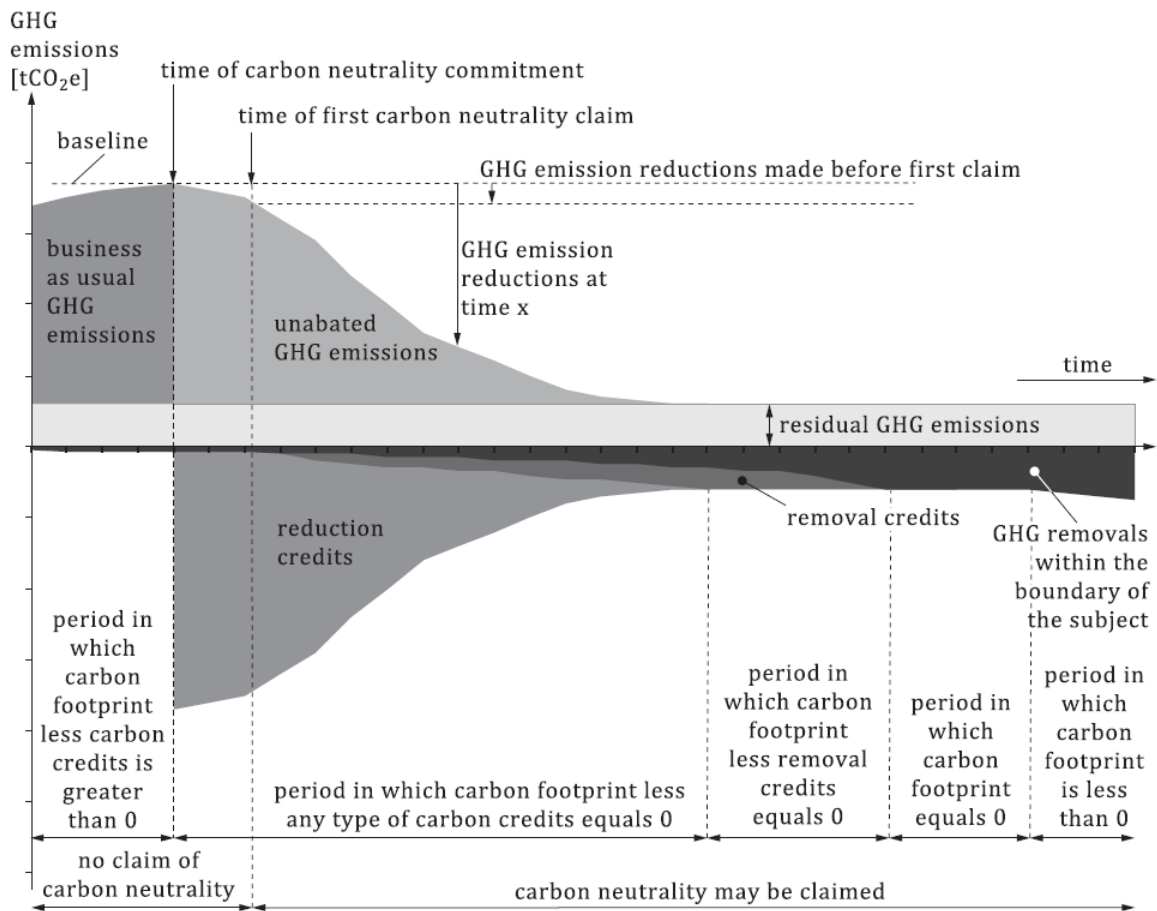


Figure 1: Carbon neutral pathway as defined by ISO14068-1



### 3. Modelling Future Carbon Reduction

#### 3.1. Carbon reduction categories

Within the forecast modelling there are four distinct categories of carbon dioxide reductions to consider:

1. **Passive Reductions** – these are carbon reductions that would happen without any action needed by the company e.g., the decarbonisation of the electricity grid will gradually reduce the carbon emissions associated with the electricity you use and purchase.
2. **Active Reductions** – these are achieved by making technological, behavioural, and operational changes within the business, e.g., choosing to reduce the number of miles driven in cars; choosing to put a limit on the number of flights people make; investing in new technology to reduce energy consumption.

#### 3.2. Forecasting Emission Reductions

Figure 2 shows the approaches described above applied to EFB Group emissions to 2050. Carbon Footprint Ltd recommends targets are set between the passive and active reduction lines, as this represents an appropriate level of ambition whilst ensuring targets are achievable. Based on the active approach EFB Group meets the short- and long-term criteria for the Net-zero standard.

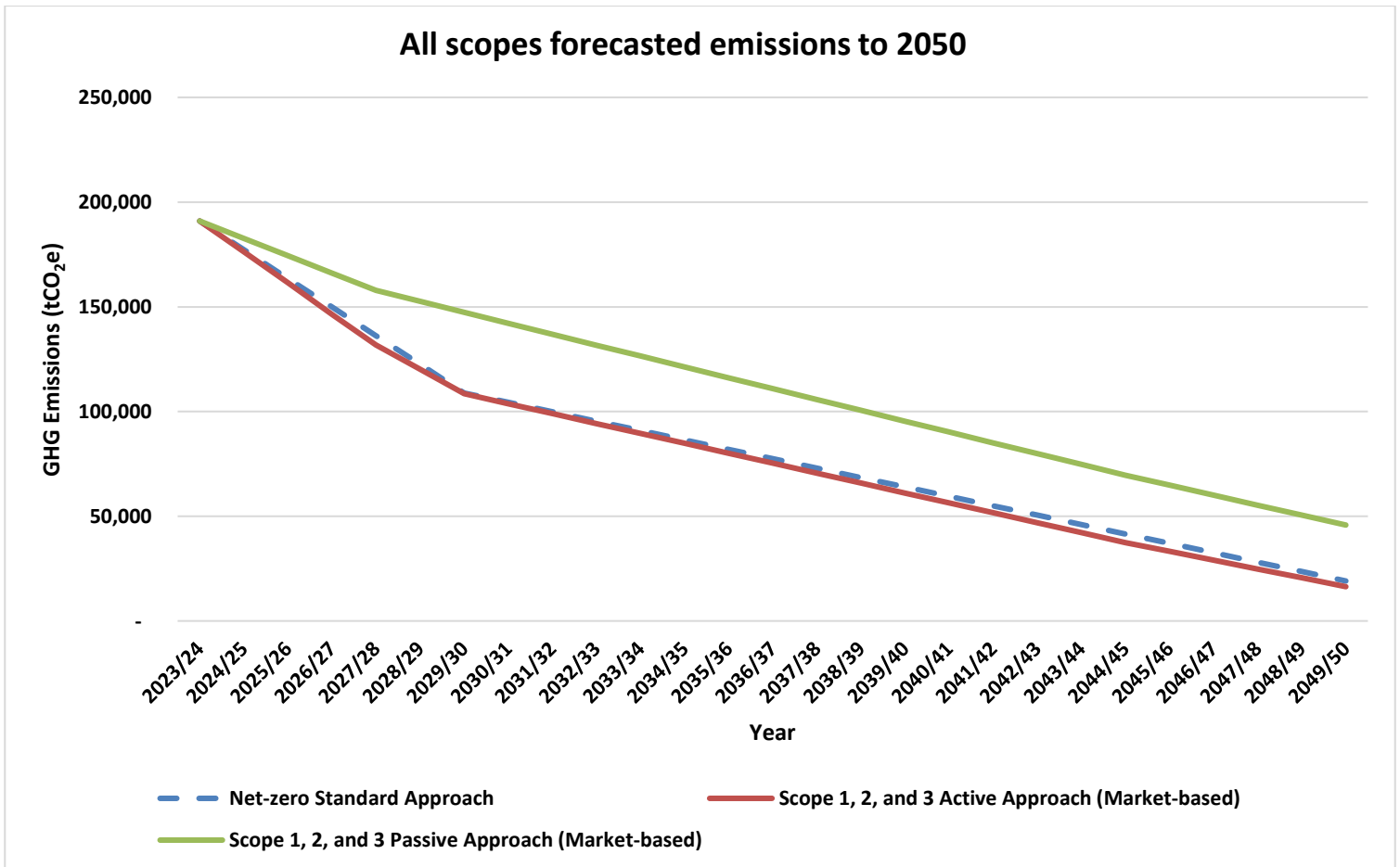
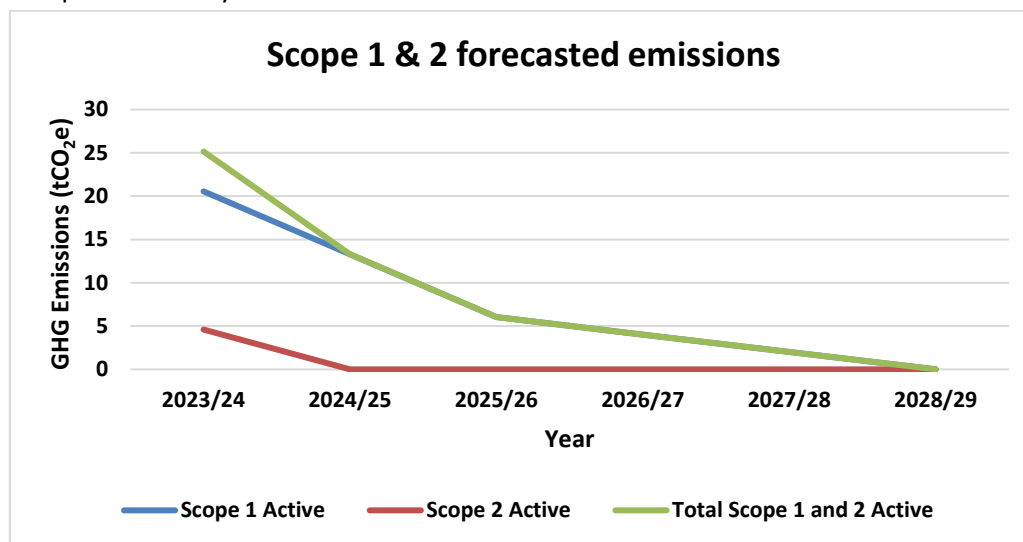


Figure 2: All scopes emissions forecast for EFB Group until 2050

### 3.3. Forecasting Emission Reductions – Scope 1 & 2

Figure 3 shows the approaches described below applied to EFB Group’s scope 1 & 2 emissions to 2029. The 2029 target exceeds the SBTi reductions required for near-term target validation providing EFB Group follows the active approach. Following the passive approach, EFB Group would not reach net-zero for scopes 1 and 2 by 2050.



*Figure 3: Scopes 1 & 2 emissions forecasted for EFB Group until 2029*

The **passive reductions** assume the following (not shown in the above figure):

- Natural gas emissions remain constant through to 2050 due to the age of the current office building meaning it is largely unsuitable for upgrades to electrical alternatives.
- Refrigerant gas leaks remain at zero due to constant maintenance and A/C servicing.
- Company vehicle emissions from fuel usage decrease to zero assuming a 10-year lag period after the UK Government 2035 ban on the sale of new internal combustion vehicles<sup>2</sup>.
- Electricity grid emissions to decrease linearly to zero by 2035 in line with the UK’s target to achieve a zero-emissions electricity grid<sup>3</sup>.

The passive reductions forecast has resulted in estimated emissions of 10.52 tCO<sub>2</sub>e by 2050, meaning net-zero scope 1 and emissions cannot be achieved using the passive approach.

The **active reductions** assume the following additional emission reductions opportunities will be implemented (the resulting figures can be seen in the graph above):

- Natural gas is transitioned to biogas from 2026 onwards resulting in significantly decreased emissions from 2026 onwards.
- From 2029 there will be no traditional internal combustion engine (ICE) company vehicles as per the company vehicle leasing policy. All vehicles are on a 3-year lease and the last ICE vehicles were issued to staff in early 2026.
- All electricity procured at the controlled offices will transition to 100% renewable energy contracts from the 2024/25 year onwards.

<sup>2</sup> [Phasing out the sale of new petrol and diesel cars from 2030 and support for zero emission vehicle \(ZEV\) transition - GOV.UK](#)

<sup>3</sup> [3. Reducing emissions across the economy - GOV.UK](#)

### 3.4. Forecasting Emission Reductions – Scope 3

Figure 4 shows the approaches described below applied to EFB Group’s scope 3 emissions to 2050. The graph shows that EFB Group under current forecast assumptions are on track to meet long term UK wide, SBT Net Zero, and Net-zero standard goals when undertaking the active approach. If EFB Group did not engage with the active approach, the company is not forecasted to hit Net Zero by 2050.

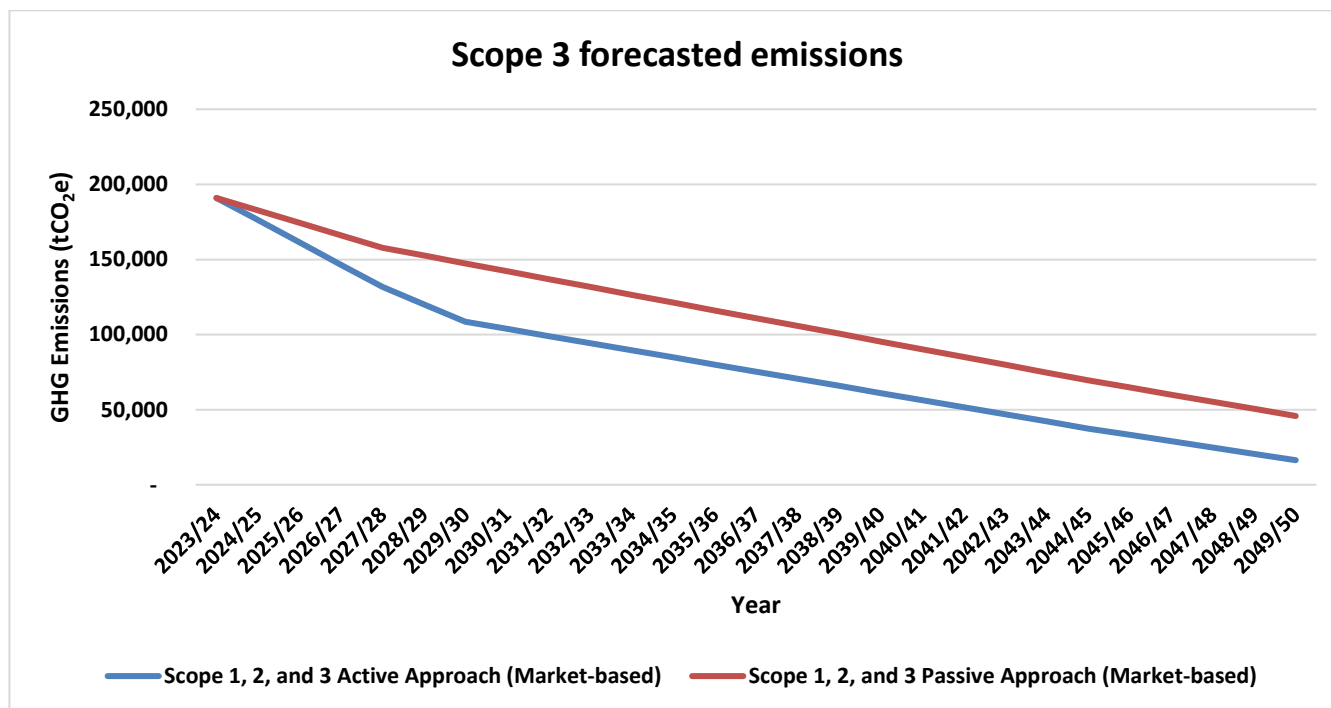


Figure 4: Scope 3 Emissions forecast for EFB Group until 2050

The **Passive Reductions** assume the following:

- Emissions from water supply and wastewater will decrease to zero by 2030 in line with UK net-zero commitments for water companies<sup>4</sup>.
- All of the organisations that EFB Group trades with (supply chain) will reduce their GHG inventories by 72% by 2050. This is in line with the global Intergovernmental Panel on Climate Changes (IPCC) recommendation of between a 41 – 72% reduction in GHG emissions from baseline levels by 2050<sup>5</sup>. It should be further noted that only 16% of the world’s largest 2,000 companies are currently on track to reach a net-zero target by 2050 with the science-based definition.
- Emissions from capital good purchases (in particular computing equipment) fall to net-zero by 2050 in line with general UK government goals<sup>6</sup> and through the purchasing of refurbished equipment.
- Sea freight emissions are expected to decrease linearly until net-zero in 2050 again in line with the UK Government’s Maritime 2050 net-zero plan<sup>7</sup>.
- All lorry freight emissions are anticipated to fall to zero by 2050 assuming a 10-year lag period after the ban on the purchase of new ICE Heavy Goods Vehicles (HGVs) set to be introduced in 2040<sup>6</sup>.

<sup>4</sup> [Water-UK-Net-Zero-2030-Routemap-Summary-updated.pdf](#)

<sup>5</sup> [Starting-at-the-source-Sustainability-in-supply-chains.pdf](#)

<sup>6</sup> [Net Zero Strategy: Build Back Greener - GOV.UK](#)

<sup>7</sup> [Maritime 2050](#)

- Passive emission reductions assume all waste (office and packaging disposal) is diverted from landfill by 2028<sup>8</sup> and then assuming a linear decrease to 2050 for all remaining emissions.
- All vehicle travel (including taxi, grey fleet, commuting, and consumer trips to store) is assumed to decrease to zero by 2045, which considers a 10-year lag period after the 2035 ban on new ICE vehicles<sup>2</sup>.
- All rail travel and associated freight will decrease to zero by 2050<sup>9</sup>.
- Hotel stays are assumed to decrease to zero by 2050 in line with general UK Government net-zero goals.
- Emissions from air travel are forecast to decrease to zero by 2050<sup>6</sup> as part of the Jet Zero ambitions.
- Homeworking emissions assuming electricity emissions decrease to zero by 2035 and remaining natural gas emissions remain constant through until 2050<sup>3</sup>.
- LPG usage at outsourced sites is forecast to decrease linearly to 2050 as usage is phased out slowly with the introduction of electrified forklifts.
- Electricity usage at outsourced warehouses is forecasted to decrease to zero by 2030 in line with UK Government goals<sup>3</sup>.

In addition to the passive assumptions stated above, the **Active Reductions** assume the following:

- Emissions from all Purchased Goods and Services are forecasted to drop by 40% by 2030 due to increased reporting accuracy and the use of supplier specific data. emissions are then assumed to linearly decrease by 90% from baseline year by 2050.
- Outsourced electricity emissions decrease to zero from 2026 due to the supplier implementing a 100% renewable electricity contract.
- All lorry freight decreases to zero from 2045 considering a 5-year lag after the ICE HGV ban in 2040. This results from improved communication with suppliers and selecting new suppliers based on their environmental commitments.
- Grey fleet and commuting vehicle travel will decrease to zero in 2040 considering a 5-year lag after the 2035 ICE vehicle ban due to the implementation and promotion of an EV salary sacrifice scheme encouraging employees to transition to electric vehicles.
- Assumes that LPG is not used past 2035 due to increase supplier electrification.

---

<sup>8</sup> [Defra sets mandatory waste targets to 2028 | MRW](#)

<sup>9</sup> [Supporting the delivery of net-zero - Network Rail](#)

### 3.5. Forecasting Emission Reductions – Combined targets

According to the science-based reductions stated in section 2.1 of this report, to meet Net Zero standard and SBTi targets organisations must reduce their greenhouse gas emissions by 43% by 2030 and by at least 90% by 2050 on their baseline GHG inventory.

Based on EFB Group’s GHG inventory the following targets are recommended to be set based on a 2023/24 baseline:

#### Near Term Target:

- **at least 99.9% by 2029 for Scopes 1 and 2**
- **at least 43.2% by 2030 for Scopes 3**

#### Long Term Target:

- **at least 90% by 2050 for all Scopes (Net-zero)**

Setting these targets will mean EFB Group achieves all SBTi requirements and Net-Zero standard requirements.

EFB Group may wish to set further targets with more ambitious goals to achieve the Net-Zero.

A significant number of emissions reductions forecasted in this Net Zero plan are based on reductions from third party organisations and bodies. To ensure these targets remain inline of the 1.5°C pathway, we recommend that EFB Group remain in contact with suppliers and their progress towards Net Zero.

**Table 2: Market-based GHG emission reductions for near term and long-term reductions**

Scope	Target type	Baseline year (2023/24)	Target year	Active reductions (tCO <sub>2</sub> e)/% difference to baseline year
Scopes 1 & 2	Short term	25.15	<b>2029</b>	<b>0.01 / -99.9%</b>
Scope 3	Short term	190,953.74	<b>2030</b>	<b>108,527.11 / -43.2%</b>
All Scopes	Long term	190,978.89	<b>2050</b>	<b>16,379.09 / -91.4%</b>

## 4. Target Setting Recommendations

Considering the previous analysis and forecasting, we recommend EFB Group set the following market-based targets:

### **Near Term Target:**

- **at least 99.9% by 2029 for Scopes 1 and 2**
- **at least 43.2% by 2030 for Scopes 3**

### **Long Term Target:**

- **at least 90% by 2050 for all Scopes (Net-zero)**

All targets set should be reviewed regularly (e.g., on an annual basis) and amended accordingly (i.e., target increased if it is met ahead of schedule). As a minimum, organisations should review the targets and associated actions every 5 years to ensure these are aligned to the organisation's strategy in the future, and the latest climate science. This will prevent complacency if the target set was too conservative from the onset.

An action plan should be developed to set out how the targets will be met, and an employee should be allocated the responsibility for carrying out the plan.

## 5. Carbon Footprint Net Zero Standard

### 5.1. Net Zero Standard – Targets on Track achieved

The Net Zero Standard features a tiered framework with six distinct levels of certification. This approach recognises that achieving net zero emissions is a journey and provides companies with clear milestones and recognition for their progress at each stage.

EFB Group has achieved the first **Level C1 (Comprehensive Net Zero Targets Set)** certification, which requires meeting the following criteria:



- Measured and reported 100% of Scope 1, 2, and 3 emissions.
- Set a short-term 'science-based' target of at least a 43% absolute emissions reduction across all scopes by 2030 from a financial year baseline between 2015 and 2025.
- Set a long-term 'science-based' target of at least a 90% absolute emissions reduction across all scopes by 2050 from a financial year baseline between 2015 and 2025.

### 5.2. Next Steps

**The Level C2: (Comprehensive Net Zero Targets on Track)** certification focuses on showing tangible, documented progress toward your net zero targets. To achieve this certification, EFB Group must do the following on an annual basis:

- Demonstrate measurable progress towards comprehensive net zero targets.
- Provide evidence of value chain engagement and emission reduction initiatives.
- Publicly disclose emissions results, targets and progress on the [Carbon Data Intelligence \(CaDI\)](#).



**The Level C3: (Comprehensive Net Zero Achieved)** certification represents full value chain decarbonisation and leadership in climate action. To achieve this certification, EFB Group must:

- Achieve net zero emissions across Scopes 1, 2 and 3.
- Use high-quality 100% carbon removal credits to neutralise any residual emissions after reductions.
- Maintain net zero emissions across all scopes annually.
- Publicly disclose net zero achievement and ongoing performance on the [Carbon Data Intelligence \(CaDI\)](#).



## 6. Conclusion

A forecast of EFB Group's emissions has been modelled from a 1<sup>st</sup> October 2023 – 30<sup>th</sup> September 2024 baseline year. The forecast shows GHG emission reductions can be achieved in line (and even ahead) of what the scientific community is recommending if we strive to limit global warming to a 1.5°C scenario. This will require your organisation to take actions to mitigate its GHG emissions and develop a carbon reduction plan, reviewed on a regular basis to monitor progress.

Whilst on the pathway of GHG reductions, Carbon Footprint recommends your organisation continues to take responsibility for all unabated emissions, by supporting certified carbon projects that support the global societal net zero goals and consider aligning EFB Group's carbon management plan to ISO 14068-1.