



Cabinet Office

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 at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier¹ 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.

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 Carbon Reduction Plan 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 Standard² and Guidance³, 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; and
- 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 Carbon Reduction Plan may only be a temporary measure under this selection criterion.

The Carbon Reduction Plan 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 key objectives of the Carbon Reduction Plan within their strategic plans.

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

¹Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

²Technical Standard can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf

³Guidance can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21__Selection_Criteria__3_.pdf

Carbon Reduction Plan Template

Supplier name: Nestlé UKI Ltd

Publication date: 22nd August 2025

Commitment to achieving Net Zero

Nestlé UKI Ltd is committed to achieving Net Zero emissions by 2050.

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: 2018

Additional Details relating to the Baseline Emissions calculations.

Nestlé is committed to achieving net zero emissions by 2050 with key milestones to reduce emissions by 20% by 2025 and halve emissions by 2030 aligned to the Science Based Targets initiative (SBTi). The baseline year for our calculations is 2018 and includes scopes 1, 2 and 3. Only 5% of our total global emissions come from our own operations and 95% come from our supply chain, mainly coming from agriculture and the ingredients we source to make our products. This is why our focus is on transitioning to regenerative agriculture, transforming our product portfolio and greening our manufacturing and logistics, to help achieve absolute emissions reductions.

The details of our climate roadmap can be seen here:

[nestle-net-zero-roadmap-en.pdf](#)

Baseline year emissions: 2018

EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	3.28 million t CO ₂ e global
Scope 2	2.02 million t CO ₂ e global
Scope 3 (Included Sources)	86.44 million t CO ₂ e global

Total Emissions	91.74 million t CO2e global
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Current Emissions Reporting

Reporting Year: 2024	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	3.08 million t CO2e global
Scope 2	0.26 million t CO2e global
Scope 3 (Included Sources)	71.35 million t CO2e global
Total Emissions	74.69 million t CO2e global

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

Nestlé is committed to reaching net zero emissions by 2050 at the latest. We will reduce our absolute emissions by 20% by 2025 and halve emissions by 2030 against our 2018 baseline, while our business continues to grow. We will achieve this by working across our whole global value chain. With 95% of our emissions coming from scope 3, this is our area of focus. Within this, Dairy and Livestock ingredients are the largest single source of emissions, accounting for approximately half of the emissions associated with producing our ingredients. Therefore, two of our key strategic approaches to achieving our goals focus around our Forest Positive strategy and our transition to Regenerative Agriculture.

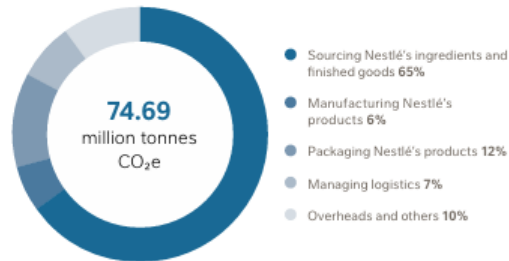
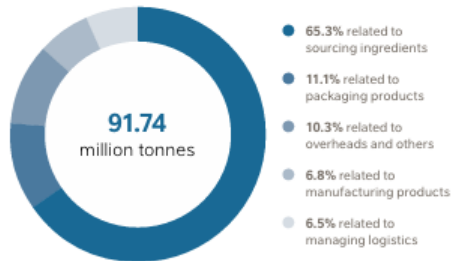
Our progress is demonstrated below and highlights that by the end of 2024, Nestlé had achieved a 20.38% net reduction of GHG emissions vs 2018 baseline, meeting our net zero SBTi milestone of 20% by 2025 one year ahead of time.

More detail can be seen in our Non-Financial Statement 2024: [Nestlé Non-Financial Statement 2024](#)

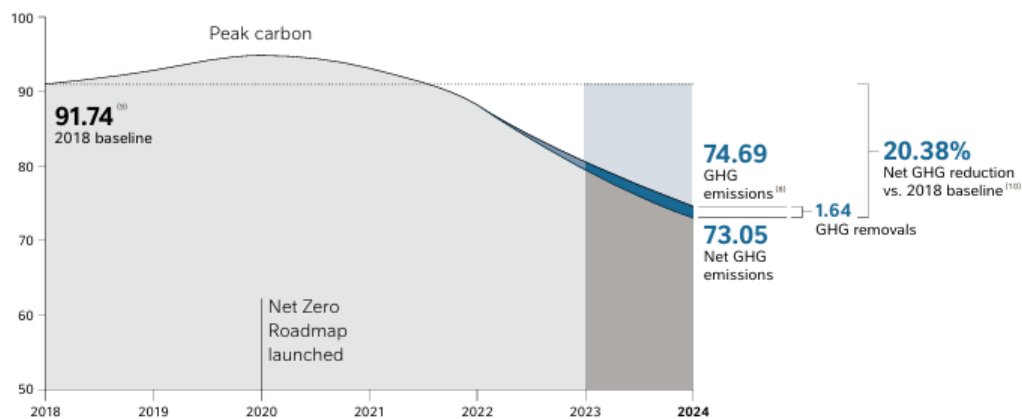
Nestlé net GHG footprint breakdown by value chain steps (SBTi scope) (million tonnes CO₂e)

In 2018, the baseline year for the SBTi carbon target, Nestlé emitted 91.74 million tonnes of CO₂e (SBTi scope, corresponds to 2024 rebaselining value), comprising:

The 2024 GHG footprint breakdown is the result of the impact of Nestlé's climate actions by value chain steps which are focusing on sourcing ingredients. These categories are monitored as part of a comprehensive approach to managing and reporting on emissions across Nestlé's operations and value chain.



Nestlé GHG emissions,⁽⁸⁾ GHG removals (million metric tonnes CO₂e) and percentage net reduction versus 2018 baseline



In 2024, Nestlé achieved a 20.38% net reduction of GHG emissions versus 2018 baseline, meeting Nestlé's Net Zero SBTi milestone of 20% by 2025 one year ahead of time.

(8) Includes Scopes 1, 2 (market-based) and 3 covered by the Net Zero Roadmap.

(9) Restated baseline due to acquisitions, divestitures, methodological enhancements and more representative emissions factors change.

(10) Net reduction (in %) includes GHG reductions and GHG removals from projects on farms supplying Nestlé and in Nestlé's sourcing landscapes.

GHG removals and GHG mitigation projects financed through carbon credits

Nestlé has a net zero commitment by 2050 which includes SBTi-approved Forest, Land and Agriculture (FLAG) targets and Energy/Industry targets. Removals projects on farms supplying Nestlé are, in accordance with SBTi, contributing to Nestlé's FLAG target. In 2024, this equates to 1.60 million tCO₂e, representing 97.3% of the total removals. Pending the publication of the SBTi guidance on approach to neutralization, other removals projects that are in Nestlé's sourcing landscapes are also included in its calculations and contribute to Nestlé's net zero target. In 2024, this equals to 0.04 million tCO₂e, representing 2.7% of the total removals.

2024 absolute CO₂e reductions and removals from projects and as percentage of total projects⁽¹²⁾



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2018 baseline across Nestlé's global operations and value chain. The carbon emission reduction achieved by these projects in 2024 (most up to date at the time of writing) equate to **18.12m tCO₂e**, a **20.38% reduction** against the 2018 baseline and one year ahead of time.

We are pleased that peak carbon is behind us and our performance clearly demonstrates a downward trajectory. We continue to roll out our climate program to reduce emissions as much as possible, aiming for net zero by 2050 at the latest.

With approximately 95% of our emissions coming from scope 3, outside of our direct control, we are focusing our efforts and resource on action through the value chain.

1. Some of our most important carbon reduction initiatives involve global efforts to achieve and maintain 100% assessed deforestation-free primary supply chains for: meat, palm oil, pulp and paper, soy, sugar, cocoa, and coffee. We are pleased to report that 93.5% of has been assessed as deforestation-free.
2. In January 2022 we launched our Cocoa Income Accelerator programme aimed at increasing income for cocoa farmers and supporting their children and families. There are four key parts to it comprising: 1) good agricultural practices – farmers are financially incentivised and supported with training to implement good agricultural practices that can boost productivity of the farm and therefore increase income. 2) Agroforestry – farmers are supported to carry out activities that build climate resilience including planting shade trees that help to protect the cocoa crops and also absorb and store carbon. 3) Child protection – we provide financial incentives to families for enrolling children aged between 6 and 16 in school. 4) Supporting alternative sources of income – through growing fruit trees or other crops, keeping

livestock or beekeeping. See our progress here: [income-accelerator-program-progress-report-summary.pdf](#)

3. At the end of 2022, we announced our updated Nescafé Plan 2030 to help drive regenerative agriculture, reduce greenhouse gas emissions and improve farmers' livelihoods. One billion Swiss francs will be invested to support this large scale transition to regenerative agriculture among our Nescafé coffee farmers, helping to improve the productivity, resilience and sustainability of coffee farming now and into the future. See our progress here: [nescafe-plan-2030-progress-report-2024.pdf](#)
4. In 2024 we increased the percentage of renewable electricity sourced for our global operations to 95.3% up from 91.9% in 2023 as part of our target to reach 100% in 2025.
5. Through our global Green Fleet Project, we are shifting to electric, biofuel, hybrid or plug-in hybrid vehicles and got to 54.2% across our entire corporate fleet, up from 49.3% in 2023.

Specifically in the UK, key activities on our journey to reduce emissions and reach net-zero include:

1. Reducing emissions from dairy – through our milk plan, we have been working with First Milk, the farmer-owned dairy co-operative based in Ayrshire and Cumbria. Collaboratively, we work with over 80 farmers to implement practices to reduce the environmental impact of dairy farming and to protect and enhance the natural assets on their land. We have made good progress and are on track to deliver a 50% GHG emission reduction from our dairy production by 2026 vs 2018 baseline. See more here: [Responsible farming, sustainably sourced milk | Nestlé UK & Ireland](#)
2. Transitioning to regenerative agriculture at landscape scale – working with wheat farmers in East Anglia who supply wheat to our cereals and Purina products, to support the adoption of regenerative agricultural practices. Under the Landscape Enterprise Networks (LENs) model, we work collaboratively with farmers, land owners and other companies to support farmers in adopting a range of measures including reduced fertiliser and pesticide use, cover cropping and other measures that improve soil carbon and biodiversity. See more here: [Nestlé Cereals launch 'Wheat Plan' to support UK farmers](#)
3. Getting on the road with renewables – in 2022, we switched 75% of our owned fleet of trucks from diesel to Bio-LNG, a liquified gas that is a by-product of waste. These trucks emit up to 95% less carbon. See more here: [Switch to renewable energy for Nestlé's owned fleet of trucks | Nestlé](#)
4. Transforming our packaging – in 2022 we announced a significant move of our Quality Street wrappers from dual foil and cellulose to recyclable FSC-certified paper packaging. This results in removing almost 2.5 billion individual pieces of packaging material from our global supply chain and reducing emissions at the same time. We also closed the loop on our Buxton water bottles by using 100% recycled plastic in the bottles, excluding caps and labels, and were the largest British natural mineral water brand to do so. Additionally, our KitKat wrappers were moved to be in 80% recycled plastic which can be recycled at more than 5,000 supermarkets across the UK.

5. Greening our operations – Since 2016 all of our sites in the UK & Ireland have 100% of their grid-supplied electricity coming from renewable sources. In our coffee factory in Tutbury, we are preventing waste through utilising used coffee grounds to partially power our Tutbury factory, driving the move to a more circular economy by saving waste and reducing reliance on other energy sources. Annually, this process has potentially saved 43,750 coffee grounds and removed 2,100 wagons from UK roads.
6. Supporting restoration & tree planting efforts – Nestlé has a global commitment to plant 200million trees by 2030 as part of broader efforts to be forest positive and to restore degraded landscapes. In the UK we are working to plant trees as part of our efforts on regenerative agriculture.

In future we hope to implement further measures to expand and accelerate on the above initiatives as well as build out new projects on other ingredients that we source.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, 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) Standard⁶.

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:

Emma Keller

Head of Sustainability, Nestlé UK&I

Date:20/08/25

⁴<https://ghgprotocol.org/corporate-standard>

⁵<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

⁶<https://ghgprotocol.org/standards/scope-3-standard>