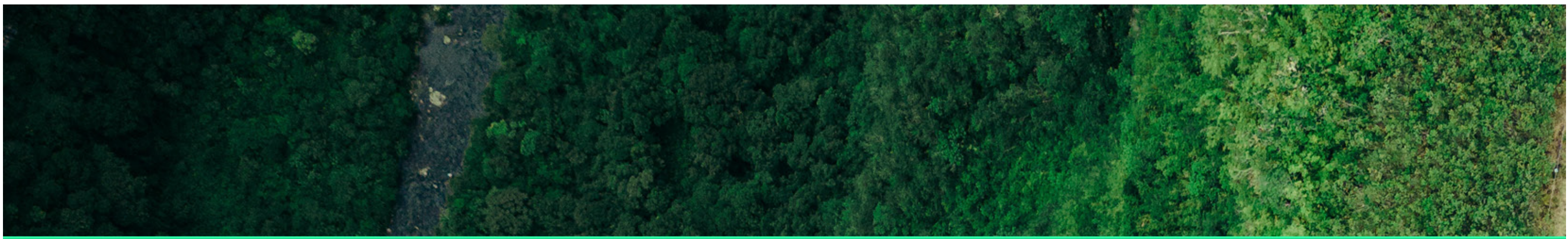


Carbon Reduction Plan

For Murray & Willis

Publish date: October 2025

Created by: Esmé McMillan

Murray & Willis
Specialist Refurbishment Contractors

positive planet

Contents

`

Net Zero Commitment

Murray & Willis is committed to achieving Net Zero emissions by 2050.

What does Net Zero mean in practice?

To achieve Net Zero, organisations should be aiming to reduce greenhouse gas (GHG) emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as "science-based" when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, Murray & Willis will need to reduce our absolute emissions by 90% from the base year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the base year) as well as long-term targets.

Long-Term Targets

- Reduce Scope 1 and market-based Scope 2 emissions by at least 90% by 2050.
- Reduce Scope 3 economic intensity (tCO_2e per £m revenue) emissions by 97% by 2050.
- Neutralise any residual emissions using verified carbon offsets.

Near-Term Targets

- Reduce Scope 1 emissions by 42% by 2030 *(7% annual linear reduction)*.
- Reduce Scope 2 emissions by 100% by 2030 *(16.7% annual linear reduction)*.
- To procure 100% renewable electricity by 2030.
- Reduce Scope 3 economic intensity (tCO_2e per £m revenue) emissions by 52% by 2030 *(11.5% annual compound reduction)*.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream activities.

`

GHG Emissions Footprint

Base Year GHG Emissions

Base year emissions are a record of the greenhouse gases that have been produced in the past and prior to the introduction of any strategies to reduce emissions. Base year emissions are the reference point against which emissions reduction can be measured. Murray & Willis's base year covers January - December 2024.

Base Year: January - December 2024	
The current reporting year (January - December 2024) is the first year that Murray & Willis has measured and reported its carbon footprint and will serve as the base year against which future measurements and reduction targets will be compared. Both operational and project site emissions have been included in the measurement scope. For Scope 1 Fugitive Emissions, no servicing reports were available for the reporting period so this category has been excluded for this year; however, this is not anticipated to have a material impact on the footprint and measures are in place to report on this category during the next measurement period. The base year measurement will be updated in line with updates to emissions accounting methodologies, relevant emission factors or other influencing factors to ensure future measurements are comparable. The base year measurement may also be adjusted where a significant organisational change occurs.	
Emission Scopes	**Total (tonnes CO_2e)**
Scope 1	102.1
Scope 2*	*Market-based:* 11.8 *Location-based:* 11.8

`

Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream & Downstream) - Franchises & Investments	6,009.0
Total Emissions*	***Market-based:*** 6,122.8 ***Location-based:*** 6,122.8

*Purchased electricity can be measured in two ways, A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. Murray & Willis has chosen to use a market-based approach for Net Zero targets.

Carbon Intensity Metrics

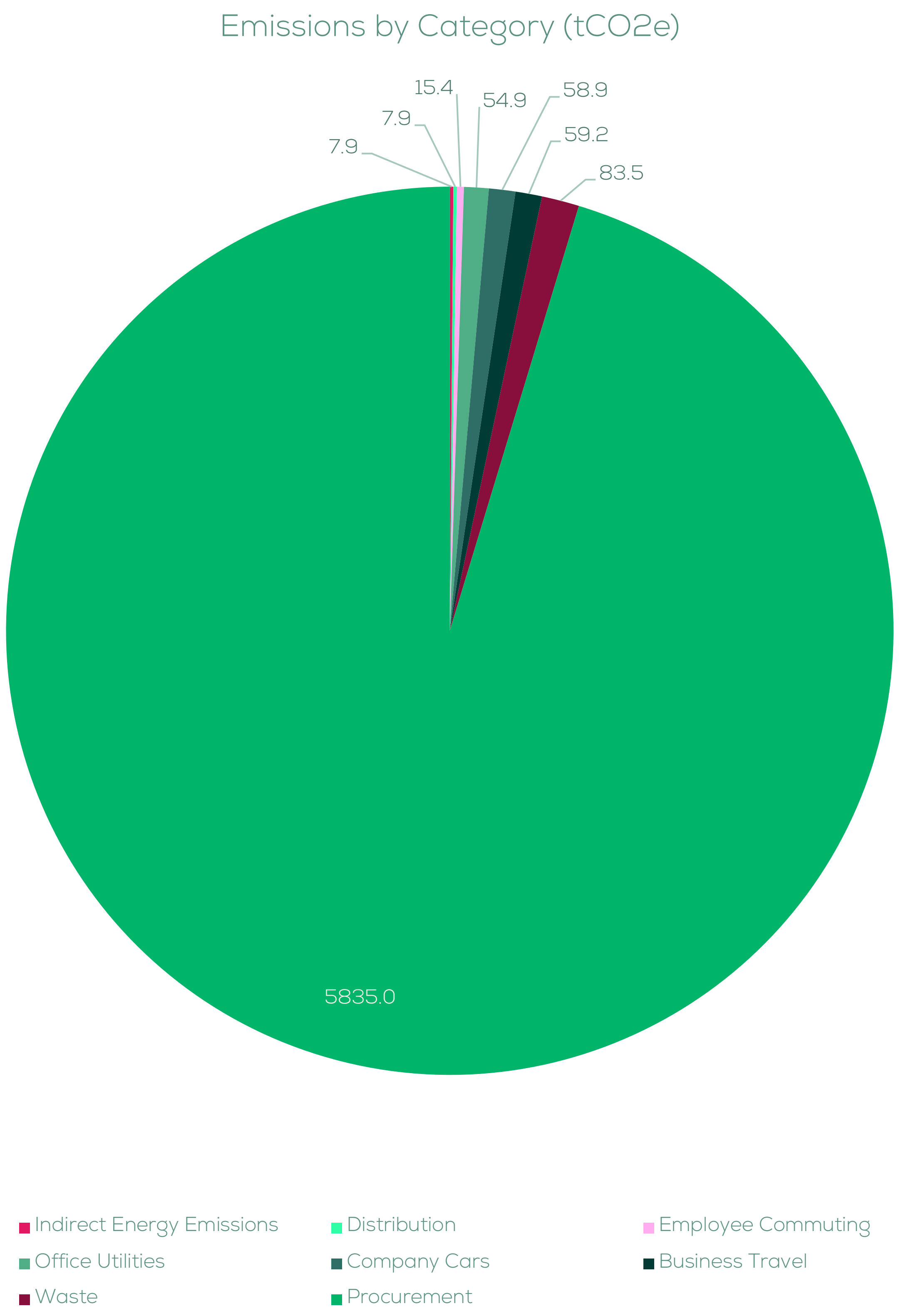
Murray & Willis will work to minimise absolute emissions. However, given the context of the organisation as a growing and dynamic company, intensity metrics can additionally be used as meaningful indicators of the organisation's progress towards increasing carbon efficiency.

Current Year: January - December 2024	**Carbon Intensity Metric**
Employees (tCO_2e per FTE)	226.8
Revenue (tCO_2e per £m)	331.0

The above carbon intensity metrics use market-based emissions and are based on 27.0 FTEs and a £ 18.5 million revenue during the measurement period.

`

Current GHG Emissions Breakdown



`

Positive Planet Eco Technology Ltd.
Floor 5, 60 Fountain Street, Manchester, M2 2FE
0161 7688 555 | enquiries@positiveplanet.uk

Current Measurement Results

For January - December 2024

By Scope	Tonnes	% of Total
Scope 1	102.1	1.7%
Scope 2 (*Location-based*)	11.8	-
Scope 2 (*Market-based*)	11.8	0.2%
Scope 3	6,009.0	98.1%

By Source	Tonnes	% of Total
Direct	102.1	1.7%
Upstream	6,020.8	98.3%
Downstream	0.0	0.0%

By Category	Tonnes	% of Total
Office Utilities	54.9	0.9%
Company Cars	58.9	1.0%
Business Travel	59.2	1.0%
Employee Commuting	15.4	0.3%
Procurement	5,835.0	95.3%
Distribution	7.9	0.1%
Waste	83.5	1.4%
Indirect Energy Emissions	7.9	0.1%

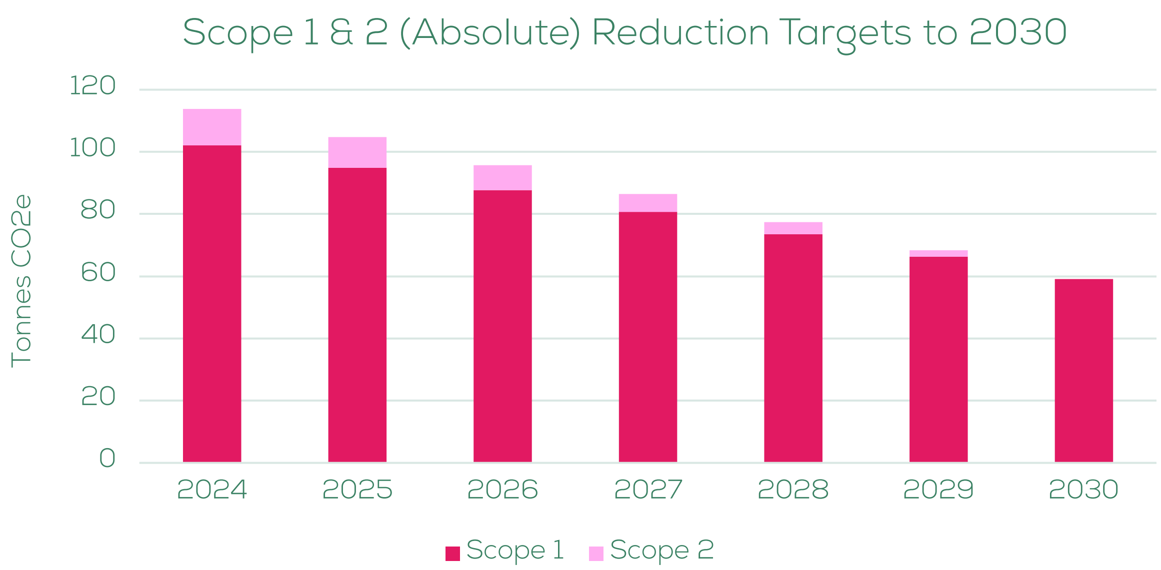
Total	Tonnes	% of Total
Location-based	6,122.8	-
Market-based	**6,122.8**	-

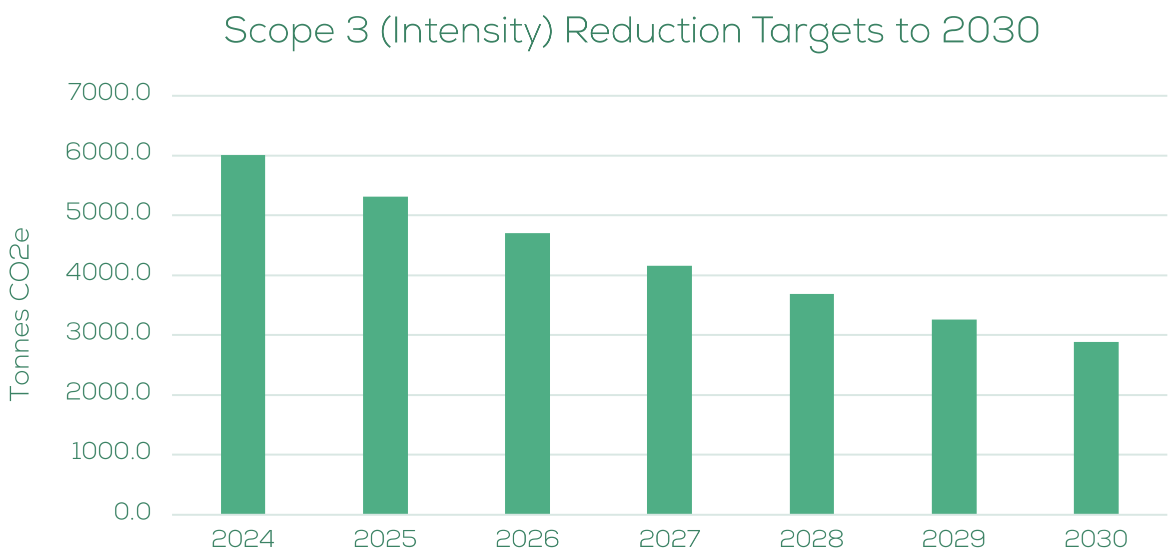
`

Carbon Reduction Planning

Progress against Base Year Emissions

There are no previous existing carbon emission reduction targets against which to report progress, as this reporting period is Murray & Willis's first measurement. As such, there are no comparable previous measurements. Future reporting will assess progress against reduction targets, explore trends by category and identify any notable changes to data used to measure emissions.





Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented prior to engaging with Positive Planet.

Activity	Completion Date	Scope
Committed to measuring carbon footprint of business activities year on year to track progress against SBTi-aligned targets and regularly be making improvements to reduce emissions. In Year 1, Positive Planet was appointed to support with calculating GHG emissions and reduction recommendations.	2024	1,2,3
Created a Green Team to lead initiatives. This team has been made up of members from different departments to support the roll out of initiatives and management of data, this includes sharing and collaborating throughout the organisation.	2024	1,2,3
Key members of the team received Carbon Awareness Training, which will increase foundational understanding of and buy-in for improving sustainability at Murray & Willis.	2024	1,2,3
Murray & Willis have already started to embed sustainability practices into business operations: - Integrating sustainability questions into the PQQ - Regularly maintaining fleet vehicles - Car pooling where there are opportunities to do so - Adding solar panels to welfare units - Achieved ISO 14001	2024	1, 2, 3

`

Future Carbon Reduction Initiatives

Based on the current measurement, Positive Planet recommends the following actions to begin addressing and reducing emissions.

<table>
<tr><th colspan="4">Scope 1 & Scope 2 Reduction Initiatives</th></tr>
<tr><th>No.</th><th>Activity</th><th>Target Date</th><th>Category</th></tr>
<tr><td>1</td><td>Put processes in place to improve the data quality for next year's measurement, and shift from spend based to activity based data for:
- Company owned vehicles (ideally litres of fuel consumed; if not, mileage)
- Diesel for generators (litres)
- Include servicing reports for air conditioning units</td><td>2025</td><td>Stationary Combustion, Mobile Combustion, Fugitive Emissions</td></tr>
<tr><td>2</td><td>The current fleet consists of up to 12 combustion engine vehicles. In order to address emissions from the fleet, a review of company vehicles to outline a strategy for beginning or further expanding fleet electrification is required.

Key considerations for the strategy include:
- Determining if fleet size can be reduced through optimising logistics or outsourcing to providers with robust electrification infrastructure.
- Determining which vehicles to electrify first, dependent on:
• which vehicles are used most
• which vehicles are most polluting
• which vehicles are closest to end of life
- Identifying solutions for the decarbonisation of different vehicles e.g. electrification, using lower carbon fuels such as hydrotreated vegetable oil (HVO)</td><td>2026

(NB: Target is for review of a strategy)</td><td>Mobile Combustion</td></tr>
</table>

	- Updating company policy so that any additional vehicle purchased or leased shall be battery electric as a priority, followed by plug-in hybrid or hybrid. - Giving consideration to EV charging or HVO refuelling infrastructure at premises, employee homes and publicly. - Assessing if the timeframe for vehicle electrification aligns with pace of Scope 1 reduction targets There are currently government grants available to support with the electrification of fleet vehicles and expanding associated infrastructure, including: • Plug-in Van and Truck Grant • Electric vehicle infrastructure grant for staff and fleets • Electric vehicle infrastructure grant for landlords • Workplace Charging Scheme		
3	Regularly review vehicles to ensure operation at maximum efficiency. - Review transportation routes to optimise for efficiency, reducing use of fuel and therefore emissions. Where company cars are used for travel between sites, consider ways to reduce overall vehicle use, such as consolidating trips or vehicle sharing. - Ensure tyres are consistently at optimal inflation pressure and wheels are correctly aligned on all owned vehicles. Ensure unnecessary weight is removed from vehicles and only purchase new low-resistance tyres. - Consider providing driver-efficiency training courses for company vehicle users to increase fuel efficiency and reduce emissions. Signpost for all drivers to reduce idle time and reduce air conditioning usage. *NB:* These actions should demonstrate a reduction in fuel consumption and as such, seeing measurable emissions reductions is dependent on measuring fuel use rather than vehicle mileage and/or spend. Improve data quality to be measuring litres of fuel consumed / kWh used rather than mileage.	2025	Mobile Combustion

4	Encourage energy-saving behaviours among staff to reduce electricity demand through implementing behaviour change initiatives within the workplace. This could include clear messaging to turn off lights/monitors/machinery where appropriate and/or employee training.	2025	Purchased Electricity
5	Implement energy efficiency measures to reduce the overall amount of electricity consumed at operational sites. This will reduce energy demand, reducing the amount of electricity consumption that needs to be decarbonised. Examples of reduction measures include: - upgrading lighting to LEDs. - introducing more PIR sensor lighting and aligning sensor times to usage patterns (e.g. 3 minutes for corridors, 20 minutes for working spaces). - installing timers on sockets/equipment to align with operating periods. - reviewing and renewing inefficient equipment and machinery (when at end of life), and actively considering energy efficiency when new purchases are required (e.g. laptops, fridges, dishwashers)	2025	Purchased Electricity
6	Purchase electricity for all relevant sites through a 100% renewable energy tariff as soon as financially feasible, such as when current tariffs come up for renewal or when moving premises. This will reduce market-based emissions for Purchased Electricity to zero. If 100% renewable tariff is not feasible, aim for tariffs with the highest proportion of renewables. This will have the added benefit of reducing emissions from any future company EVs that are charged on site, as they will benefit from any renewable tariffs the company procures. If employees are also able to use charging facilities onsite for personal vehicles, it could encourage employees to shift to lower emission modes of commuting, benefit from the renewable tariff the company procures, and reduce reported Scope 3 Commuting emissions.	2025	Purchased Electricity
7	Reduce reliance on onsite generators to reduce Scope 1 emissions from diesel. The following options can be investigated:	2025	Stationary Combustion,

	- Adding more solar panels to welfare units - Opting to use mains gas/electricity rather than purchasing diesel for generators - If you are entering into energy contracts whilst on site, have a policy in place that a renewable energy tariff is required - Prioritise battery-powered electrical equipment that can be charged at your office site (over which you have more influence to procure a renewable tariff) - Where site generators are absolutely necessary, opting for (a higher proportion of) biofuel instead of diesel, which has lower reported emissions		Purchased Electricity

Based upon the above completed and planned initiatives, it is projected that Scope 1 emissions will decrease to **59.2 tCO_2e** and Scope 2 emissions will decrease to **0 tCO_2e** by 2030. This will meet near-term targets and keep us on track to Net Zero.

`

Scope 3 Reduction Initiatives			
No.	**Activity**	**Target Date**	**Category**
1	Put processes in place to improve the data quality for next year's measurement for: - Procurement: provide a more granular breakdown of production goods, including for subcontractor spend (what materials are they providing; split between cost of labour and materials for labour and materials subcontractors) - Procurement: provide weight-based data for production goods - Waste: weight / volume of skips - Business travel: mileage - Transport & Distribution: mileage, or supplier-specific emissions where they are able to provide	2025	Purchased Goods and Services, Operational Waste, Business Travel, Transport & Distribution
2	Ensure sustainability is embedded into company culture. This will include many actions such as: - Reviewing company policies to ensure alignment with carbon reduction goals - Outlining responsibilities with regard to sustainability in all job descriptions - Incorporate sustainability into induction processes, to ensure all team members are aligned with the organisation's net zero ambitions - Link carbon reduction to employee KPIs	2025	All categories

`

3	Taking action to address procurement emissions is essential, as almost 95% of measured emissions sit within the supply chain. Questions about sustainability already feature in the PQQ. Build on this to further develop a Sustainable Procurement Policy with the twin goals of being able to assess and prioritise the sustainability credentials of suppliers, and collect data from suppliers on an annual basis in an effective way. Existing and new suppliers will be engaged with to ensure alignment with sustainability goals and target of Net Zero by 2040. Possible mechanisms to do so could include: - engaging suppliers by sharing this Carbon Reduction Plan and communicating net zero targets, and asking for suppliers' information in return; - introducing sustainability weighting in tender processes/contracts; - adding sustainability criteria to all purchasing decisions, focusing on lifespan and efficiency; - increasing supplier reporting requirements including provision of supplier-specific data; - partnering with sustainable suppliers and vendors for events and other business requirements. This action will embed sustainability considerations into the procurement process and enable suppliers with lower organisational carbon footprints, lower embodied carbon of products, or a demonstrated commitment to Net Zero to be prioritised, as part of a phased approach.	2026	Purchased Goods and Services
4	Commit to a sustainability audit of existing suppliers. Initially the top 20% of suppliers (identified by spend and/or carbon intensity) will be engaged with to request further information regarding emissions reporting, net zero targets and sustainability ambitions. This data collection will support the reduction journey by: - improving the accuracy of carbon footprint measurements through collecting supplier-specific data; - allowing the positive impacts from reduction actions to be captured; - identifying business risks in the supply chain; and - encouraging supply chain integration towards Net Zero.	2026	Purchased Goods and Services

`

5	Review company transport and distribution to ensure operational efficiency: - Optimise logistics and order in bulk to consolidate deliveries where possible - Prioritise local suppliers and/or decentralised distribution networks to reduce delivery distances and emissions. - Review goods transportation suppliers in line with the Sustainable Procurement Policy, to determine their decarbonisation efforts and get primary emissions data.	2026	Transport and Distribution
6	Review onsite processes to explore scope for reusing materials and therefore reducing waste output. Consider alternative waste partners (e.g. GoGreen) who can help to increase the rate of materials and energy recovery from waste.	2025	Operational Waste
7	Develop and implement a Sustainable Travel Policy to lower the environmental impact of choices when travelling, staying in hotels and commuting. Colleagues will be encouraged to utilise the low emissions travel hierarchy and opt for active travel where appropriate: - Digital communication - Walking and cycling - Public and shared transport - EVs (car sharing/clubs, then individual use) - ICE (internal combustion engine) vehicles (car sharing/clubs, then individual use) - Air travel Ensure the sustainable commitments of hotels and apartments are considered when booking employee stays, especially given the extended periods of time employees can be staying there.	2025	Business Travel

`

8	Explore schemes and incentives that will support staff members to opt for low-carbon commuting methods. This will also help to reduce business travel emissions, as the majority (77%) of business travel emissions are coming from employee vehicle mileage claims. Examples include: - EV Salary Sacrifice Scheme - Installing EV charging facilities at the workplace - Cycle-to-Work Scheme - Providing secure bike storage and changing facilities at the workplace - Organise cycling training days to build employee confidence and skills in commuting by bicycle The Commuting survey can be used to help guide decisions, as an indicator of current commuting patterns and opportunity to ask employees about helpful commuting initiatives (if these questions are included next year).	2026	Commuting

Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 carbon emissions based on economic intensity will decrease from the base year measurement of 6009.0 tCO_2e to **2887.1 tCO_2e** by 2030. This is a compound reduction of **52%** and will keep us on track to Net Zero.

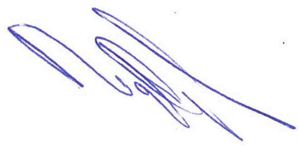
`

Declaration and Sign Off

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

This Carbon Reduction Plan has been reviewed and approved by the Executive Team at Murray & Willis.

Signed on behalf of Murray & Willis:



Name: Nigel Clempson

Position: Managing Director

Date: 9th October 2025

1 https://ghgprotocol.org/corporate-standard

2 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting