2024-25 CARBON FOOTPRINT REPORT MCPHILLIPS (WELLINGTON) LTD

Client:
McPhillips (Wellington) Ltd

Prepared for:
Senior Management

Date:
01 June 2026

Prepared by:
Munminder Gill, Sean Bingham
Carbon Accountants



Verification Opinion Statement

Verification process 30/06/2026

Auditel is a management consultancy that is suitably qualified in carbon emissions measurement and verification.

Auditel has been engaged by McPhillips (Wellington) Limited to express an independent verification opinion of its GHG/CO_2e Assertion spanning the period 1st October 2024 to 30th September 2025, that assertion having been based upon the requirements of the GHG Protocol and subsequent amendments with reporting in accordance with the UK Government PPN 006.

N.B. Auditel's assessment was conducted in accordance with the requirements set out in ISO 14064-3. It took the form of a 1-day desk review of the above GHG/CO_2e Assertion along with selected samples of supporting data. Any conclusions therefrom are necessarily reliant on the integrity of data provided by McPhillips (Wellington) Limited, and the time allocated to conduct this verification.

The management of McPhillips (Wellington) Limited is responsible for the organisation's GHG information system, the development, maintenance and accuracy of such records, and all reporting procedures related to that system. For the avoidance of doubt, this includes the measurement of GHG emissions and the calculation of any tCO_2e thereon.

Scope

Auditel's engagement covers verification of operational anthropogenic GHG emissions included within McPhillips (Wellington)'s defined boundary and in conjunction with the following parameters:

CFR methodology: The GHG Protocol Corporate Standard and its amendments

The organisational boundary was defined by following the operational control approach.

Geographical boundary: UK operations.

McPhillips (Wellington)'s principal activities: Construction

McPhillips (Wellington)'s principal infrastructure, activities, technologies and processes: McPhillips (Wellington) operates from 1 UK head office in Telford and several construction sites to provide civil engineering and building construction services.

The level of assurance agreed for this assignment is a limited level of assurance.

Conclusion

The GHG/CO_2e Assertion provided by McPhillips (Wellington) Limited based on the requirements of GHG Protocol Corporate Standard and its amendments, and data related to the period 1st October 2024 to 30th September 2025, disclosed gross emissions of 5,591.73 metric tonnes of CO_2 (location based) and these are **Verified with Comments**.

- Supplier provided transport data accounted for roughly 39% of the estimated upstream transport estimated emissions. The balance was estimated by analysis of the purchase ledger to identify those purchases involving physical delivery to McPhillips (Wellington) and a pre-ration based on spend.
- The data for waste data was not complete regarding disposal methods for all collections and appropriate assumptions were made where this was absent. Some small waste collections were not included in the estimate but in total found to be non-material.
- Although the quality of data has improved compared to the previous period, further efforts are still required, especially regarding Upstream Transport and Waste. Further, greater granularity of data for purchased fuel is required to support a more accurate allocation of Scope 1 fuels between Stationary and Mobile Combustion.
- The estimation of the split between individual GHG gases has not been verified.

Total emissions in tonnes of CO_2 equivalent:

Scope 1 emissions	2,955.30 tCO_2e
Scope 2 emissions (location based)	58.89 tCO_2e
Scope 3 emissions	2,577.53 tCO_2e

Auditel adopted a risk-based sample assessment of the supplied data, along with any calculations based thereon.

Auditel planned and performed its work to obtain the information, explanations and evidence that it considered necessary to determine with a limited level of assurance whether CO_2e emissions for the period 1st October 2024 to 30th September 2025 are fairly stated.

Attestation:

Kim Farrow

Verifier

Auditel

Note: This Opinion Statement is issued on behalf of McPhillips (Wellington) by Auditel and based upon an audit performed by Auditel. To our knowledge, no member of the verification team has a business relationship with McPhillips (Wellington) beyond the requirements of this Statement. Requests for a full copy of this statement and related GHG Assertion is available on request from McPhillips (Wellington), Horton House, Hortonwood 50, Hadley, Telford, TF1 7FG, United Kingdom. This Statement does not relieve McPhillips (Wellington) from compliance with any bylaws, federal, national or regional acts and/or directives/regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on Auditel and Auditel shall have no responsibility to parties other than McPhillips (Wellington) Limited.

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Auditels Credentials – Verification Bodies

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Company Information

Company Details	
Entity Details	McPhillips (Wellington) Limited Horton House, Hortonwood 50, Hadley, Telford TF1 7FG, United Kingdom,
Company Number	00832117
Subject	McPhillips (Wellington) Limited – UK Operations
Accounting Standard	GHG Protocol – Corporate Accounting Standard
Current Reporting Period	1st October 2024 to 30th September 2025
Contacts – McPhillips (Wellington) Limited	
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Contacts – Auditel	
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Summary of the Organisation

McPhillips (Wellington) Ltd is an award-winning civil engineering and building contractor with a strong reputation for providing outstanding solutions to public and private sector partners since 1964. They are an embodiment of their core philosophy of sustaining long term, mutually successful partnerships through working closely with clients to fully deliver their requirements.

McPhillips is committed to also being a leader in their sector for its Net Zero strategy. The company understands the importance of reducing its carbon footprint and demonstrating its environmental responsibility to its customers, stakeholders and the public. As a company, McPhillips have already adopted goals for improving their environmental impacts, community, and overall sustainability, including a commitment to achieving Net Zero status.

In conjunction with Auditel, McPhillips have been working on reporting their carbon emissions through a full carbon footprint journey and consequent carbon reduction plan for their whole organisation, with the second reporting year being Oct 2024 to Sep 2025.

Table 1: List of sites in accounting period with activity profile.

Site Location	Post Code	Employees - Office	Employees - In field	Fuel	Electricity	HVAC
Head Office	TF1 7FG	24	203	Yes	Yes	Yes

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1 Reporting Boundary

Auditel's principles of operational carbon inventories.

The GHG management sector is influenced by many different voluntary frameworks and scheme, which are open to individual interpretation in places. Therefore, in the spirit of transparency, Auditel feel it is important to outline the principles of our approach to this emission inventory.

In its simplest form the creation of a GHG Inventory can best be described as a process whereby you draw a box around the thing you want to inventory (the boundary), you identify all emission sources and sinks within the box, and then you add them up.

When conducting the inventory, the accountant must consider Integrity, Impact and Feasibility.

At Auditel we believe that unless accurate emission data can be found for the emissions sources and sinks within the boundary, then including those sources or sinks within the boundary cannot maintain integrity, be useful for impact or, in many cases, be feasible.

Additionally, we do not believe that spend based emission factors, while feasible, meet our requirement for integrity or impact.

Therefore, unless activity-based emission factors can be identified and utilised we will often place purchased goods and services and capital goods outside of the boundary of the inventory. Further detail on this policy, including references to GHG Protocol corporate standard and ISO 14064-1, is available on request from Auditel.

The Wider Carbon Impact section of this report allows the reporting of impact and emissions outside of the inventory boundary if and when they are relevant to the audience.

Establishing the Boundary

McPhillips, in partnership with Auditel, have developed a Value Chain map showing all the activities of the organisation. An inventory boundary was then established around this value chain to determine which activities and emission sources were to be included.

The section below shows the system boundary of this inventory against the Value Chain Map (Figure 1). It goes on to show the emission sources identified (Figure 2) and then lists the included and excluded emissions categories (Table 2 & 3).

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Value Chain Map

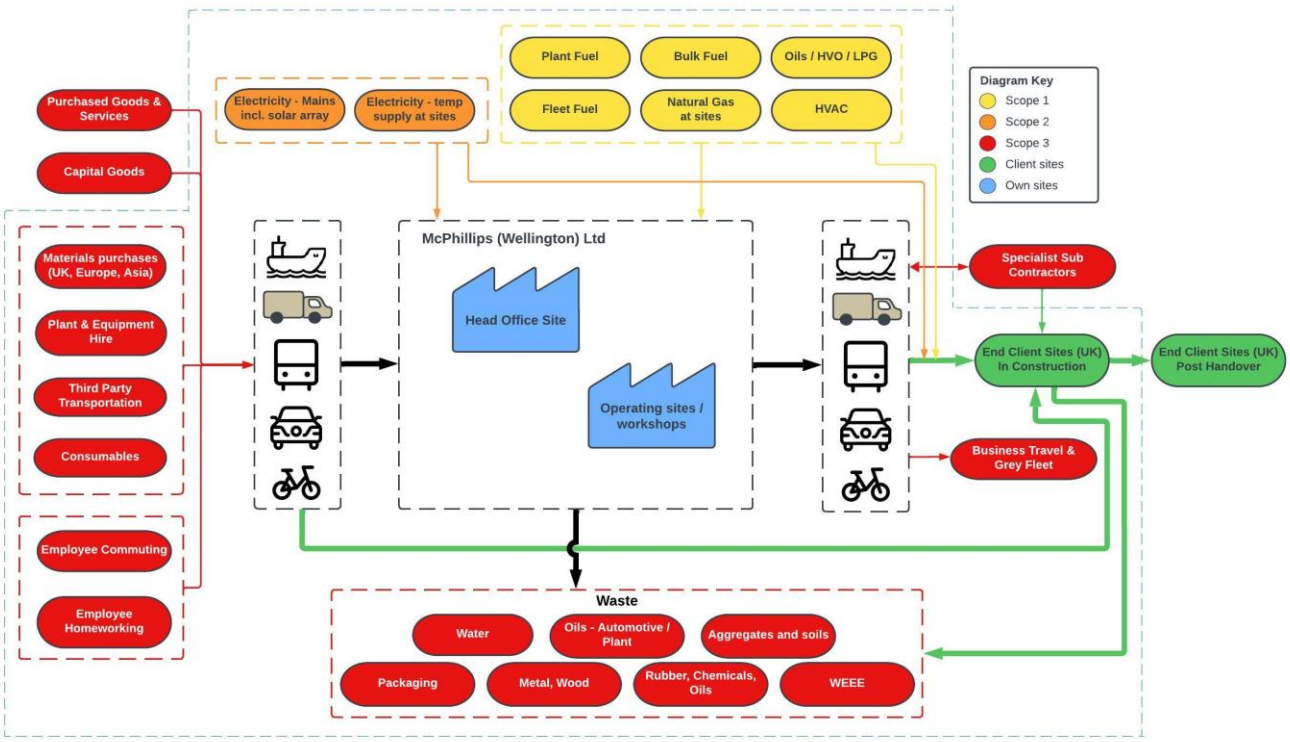


Figure 1: *Value Chain map for McPhillips (Wellington) Ltd following the operational control approach.*

Emission Boundary

The following emission categories have been identified within the operational boundaries of the subject.

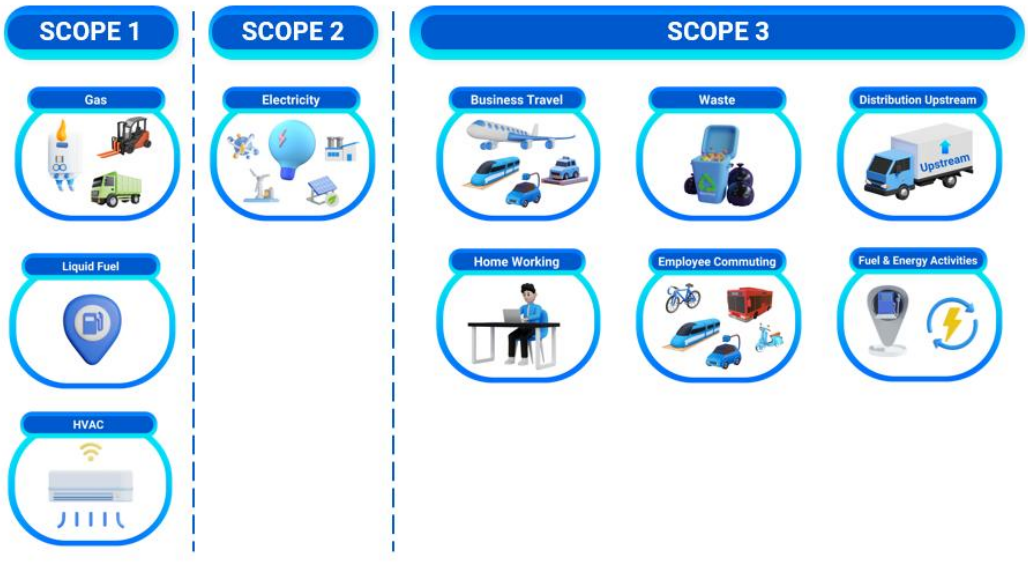


Figure 2: *Emission Boundary of McPhillips (Wellington) Ltd, following the operational control approach.*

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2 Emission Sources

Table of Included Emissions

Table 2: Included scopes and categories with adjacent emission sources.

Scope	Category	Source
1	Mobile Combustion	Fuel used for Company own vehicles & mobile plant
	Stationary Combustion	Natural gas, Kerosene heating emissions & plant fuel
	Fugitive Emission	F-gas used in Air Conditioning (HVAC) systems
2	Electricity	Electricity supplied to offices and job sites
3	Fuel and Energy-Related Activities	Transmission and Distribution (T&D) losses of electricity and Well-To-Tank (WTT) emissions associated with Scope 1 and 2 activities
	Upstream Transportation & Distribution	Distance from Supplier to McPhillips sites
	Waste from operations	Waste generated in McPhillips offices and sites
	Business Travel	Emissions associated with grey fleet, flights, trains, taxis, bus/car travel, ferries and hotel stay.
	Employee Commuting and Homeworking	Transport emissions associated with commuting and emissions associated with hours of homeworking.

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Table of Excluded Emissions

Table 3: Excluded scopes and categories alongside justifications for exclusions.

Scope	Category	Reason for exclusion
3	Purchased Goods and Services	Outside of organisational inventory boundary as defined in the Reporting Boundary section.
	Capital Goods	Outside of organisational inventory boundary as defined in the Reporting Boundary section.
	Upstream Leased Assets	There were none to be found associated with the business in the reporting period.
	Processing of Sold Products	Outside of organisational inventory boundary as defined in the Reporting Boundary section.
	Use of Sold Products	Outside of organisational inventory boundary as defined in the Reporting Boundary section.
	End-of-life Treatment of Sold Products	Outside of organisational inventory boundary as defined in the Reporting Boundary section.
	Downstream Transportation & Distribution	There were none to be found associated with the business in the reporting period.
	Downstream Leased Assets	There were none to be found associated with the business in the reporting period.
	Franchises	There were none to be found associated with the business in the reporting period.
	Investments	There were none to be found associated with the business in the reporting period.

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3 Carbon Footprint Breakdown

Summary of Emissions

The total Greenhouse Gas emissions for McPhillips (Wellington) Ltd in the period 01.10.2024 – 30.09.2025 was calculated according to the data provided and the use of the UK Government's Department for Energy Security and Net Zero (DESNZ) emission factors.

Total carbon footprint for the reporting period: **5,592 tCO_2e** (metric tons of carbon dioxide equivalent).

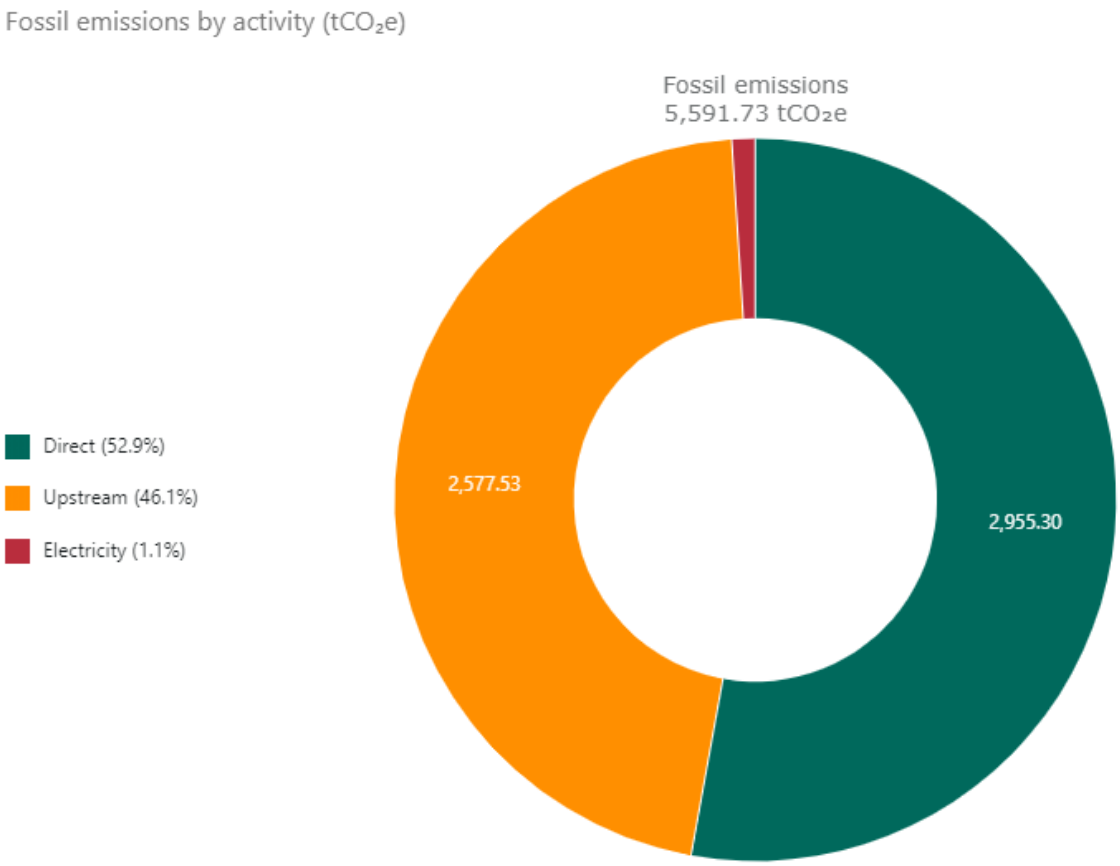


Figure 3: *Total tonnes of carbon dioxide equivalent (tCO_2e) attributed to the operations of McPhillips (Wellington) Ltd with the largest emitting scope categories displayed.*

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Intensity Metrics

The total turnover for McPhillips for reporting period is £75.647 million with total 227 number of employees for all sites.

The selected intensity metrics are tonnes of carbon dioxide equivalent (tCO_2e) per company turnover (tCO_2e/£1M) and per employee (tCO_2e/employee).

Table 4: Carbon emissions per key performance indicator, for total emissions.

Metric	2023/24 Emissions (tCO_2e)	2024/25 Emissions (tCO_2e)
tCO_2e per million revenues	58.99	73.92
tCO_2e per employee	17.11	24.63

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4 Emissions by Source

The summarised emissions by source are presented below in Table 5. Scope 1 emissions accounted for the largest share of the total emissions at 52.85%, with Stationary Combustion being the largest contributing category within Scope 1. Scope 3 emissions represented 46.10% of the total footprint, while Scope 2 emissions (electricity and EV) accounted for 1.05%.

Table 5: Carbon inventory breakdown by scope category.

Scope	Category	Emissions (tCO_2e)	Contribution to Footprint (%)
1	Stationary Combustion	2,044.59	36.56
	Mobile Combustion	910.72	16.29
	Fugitive Emissions	0.00	0.00
	Total	**2,955.30**	**52.85**
2	Electricity	58.89	1.05
	Total	**58.89**	**1.05**
3	Fuel and Energy Related Activities	752.82	13.46
	Upstream Transportation & Distribution	1,282.02	22.93
	Waste from operations	521.42	9.32
	Business Travel	0.69	0.01
	Employee Commuting & Homeworking	20.59	0.37
	Total	**2,577.53**	**46.10**
All	**Total**	**5,591.73**	**100.00**

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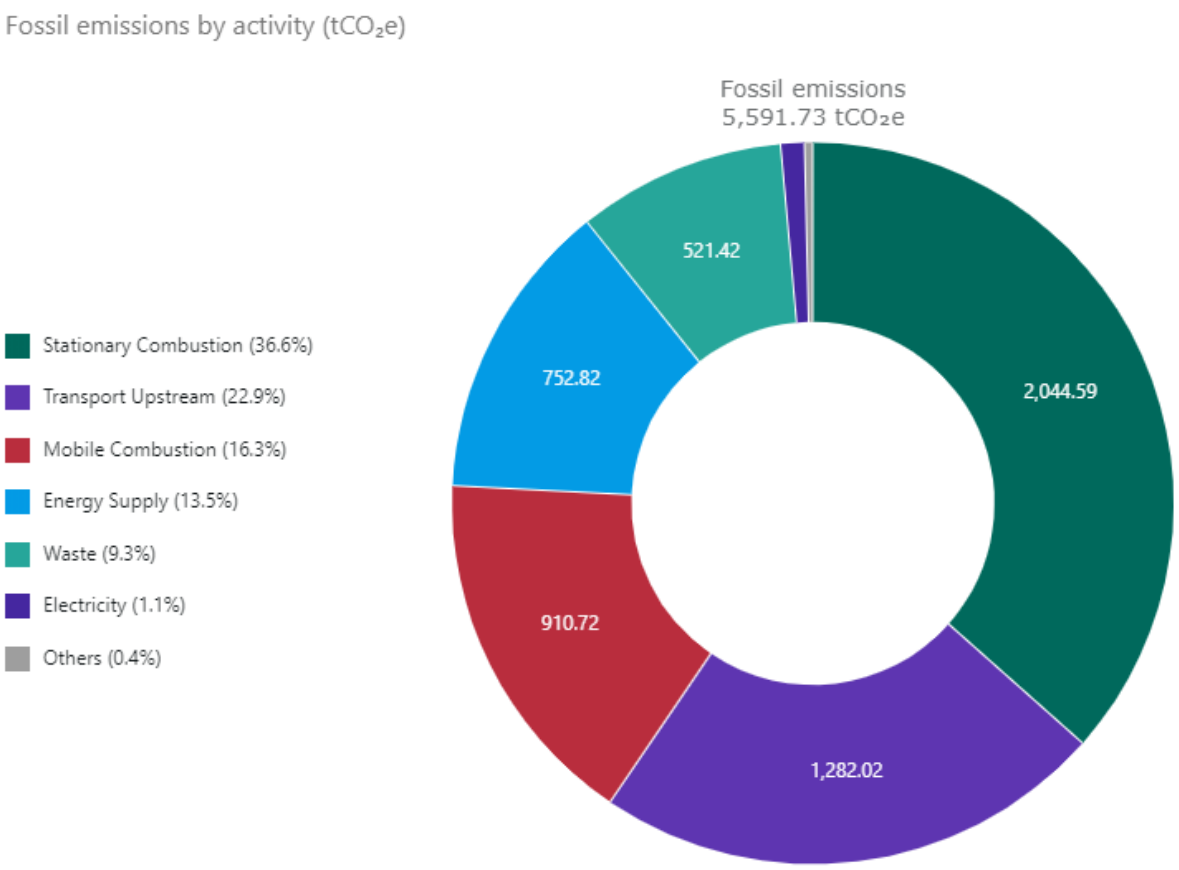


Figure 5. *Graph with tCO2e for each activity in McPhillips (Wellington) Ltd*

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6 Principles of Accounting

This report follows the GHG Protocol Corporate Accounting and Reporting Standard.

As with financial accounting and reporting, generally accepted GHG accounting principles are intended to underpin and guide GHG accounting and reporting to ensure that the reported information represents a faithful, true, and fair account of a company's GHG emissions.

GHG accounting and reporting practices are evolving and are new to many businesses; however, the principles listed below are derived in part from generally accepted financial accounting and reporting principles. They also reflect the outcome of a collaborative process involving stakeholders from a wide range of technical, environmental, and accounting disciplines.

5 Principles

The carbon footprint and reporting shall be based on the following principles:

Relevance

Ensure the carbon footprint appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.

Completeness

Account for and report on all GHG emission sources and activities within the chosen boundary. Disclose and justify any specific exclusions.

Consistency

Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.

Transparency

Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.

Accuracy

Ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

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GHG Protocol

Following the guidelines of the Greenhouse Gas Protocol, the emissions inventory encompasses seven primary (groups of) GHGs: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

Additionally, carbon dioxide of biogenic origin ($BioCO_2$) and methane of biogenic origin ($BioCH_4$) are also considered and included in the non-fossil accounting categories. Finally, separate from the main totals are other out-of-scope greenhouse gases not covered by the Kyoto Protocol but with a well-established greenhouse warming effect.

The Greenhouse Gas Protocol classifies emissions into 3 scopes and 21 categories:

Scope 1 Direct GHG emissions originate from sources owned or controlled by the organization.
Scope 2 Indirect GHG emissions result from purchased electricity and other energy carriers.
Scope 3 Other indirect GHG emissions beyond those covered by Scope 2 that happen elsewhere in the value chain, both upstream and downstream.

These scopes are further subdivided into distinct activity categories. Scope 1 encompasses 4 categories, Scope 2 encompasses 2 categories, and Scope 3 emissions are split into 15 categories, across upstream and downstream. See Figure 1 for a visual summary of this classification across the value chain.

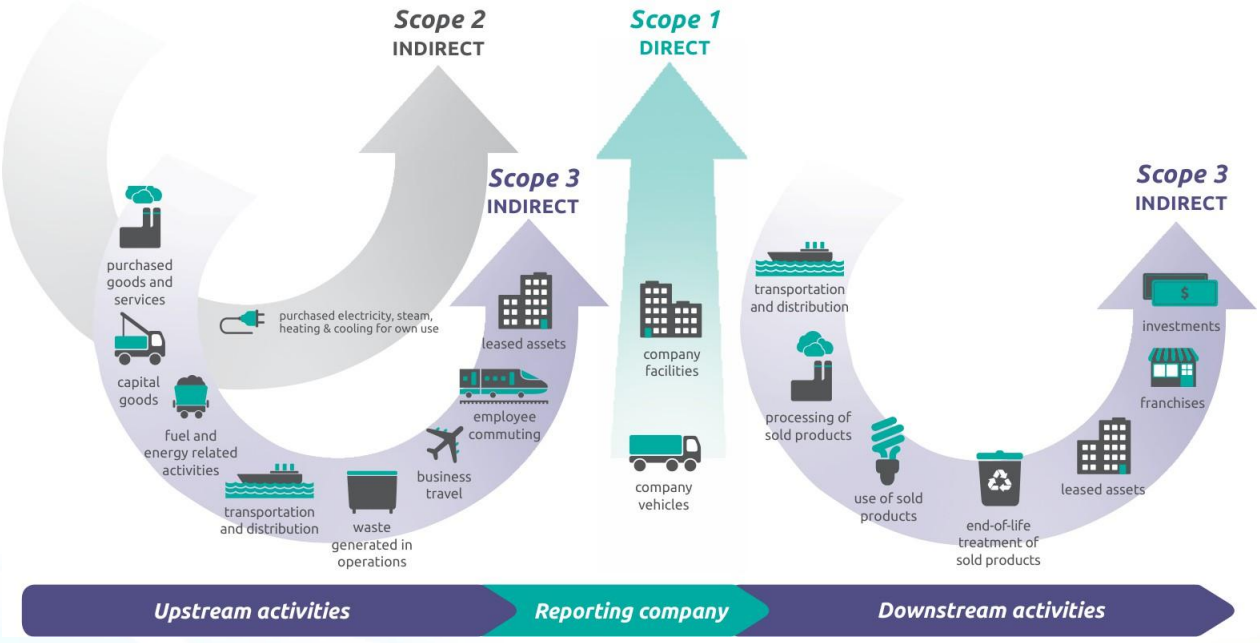


Figure 6: Overview of Greenhouse Gas Protocol scopes and activity categories across the value chain. Source: Greenhouse Gas Protocol.

To assess the global warming impact of emissions, the GHGs are evaluated using the Global Warming Potential (GWP) over a 100-year timeframe. For more detailed information on the methodology, please see Methodology Details (Appendix 2).

In the subsequent sections, activity categories may be customised in terms of naming, order, and

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further subdivision to enhance transparency and comparability within the organization; in accordance with the Greenhouse Gas Protocol accounting principles.

However, to ensure standardization and analysis across industries, each activity category remains directly linked to one of the standard Greenhouse Gas Protocol activity category types.

Detailed descriptions of each activity category and their corresponding Greenhouse Gas Protocol references can be found in Section 4. A consolidated inventory within the standard reporting framework is available in Appendix 1 and subsequent appendices.

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7 Conclusion

Monitoring and Reporting

One of the most fundamental follow-on activities for an organisation that has completed a carbon footprint is monitoring and reporting. It is imperative that an organisation aims to complete a carbon footprint at regular intervals to demonstrate progress in carbon reduction. Auditel recommend an annual report.

As an organisation becomes increasingly familiar with the process required to complete a carbon footprint and can demonstrate a strong data collection framework, they can begin to look to expand their footprint to cover all emission sources and revisit existing sources to make them more accurate and less reliant on proxies.

Data Improvements

Whilst data improvements have been made during the first reporting year, there are still numerous data improvements to be made to allow for more accurate carbon accounting. The following recommendations are made:

- Better tracking of all supplier orders to identify to & from location points and vehicle types for all inbound deliveries.
- All bulk fuel deliveries were categorised as Stationary Combustion. To allow better categorisation of emissions, we recommend using telemetry or similar to separate generator use from site plant, for example.
- Improved availability of waste breakdown to show type and method of disposal.
- Better tracking of employee business travel quarterly for backup to all methods of travel and stay. The current format of petty cash records make it difficult to reconcile business travel emissions.

Wider Carbon Impact

There is no wider carbon impact to report in this baseline year.

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Conclusion

During the period from 01.10.2024 to 30.09.2025, McPhillips' total carbon footprint was 5,592 tonnes of carbon dioxide equivalent.

- The largest source of carbon emissions for the business came from Scope 1 Stationary Combustion, which accounted for 36.56% of the total carbon footprint.
- The second-largest emission source was Scope 3, Upstream Transportation and Distribution, which accounted for 22.93% of total emissions.
- The third-largest emission source was Scope 1, Mobile Combustion, which accounted for 16.29% of total emissions.
- There were significant emissions from Fuel and Energy related activities and waste. The Fuel and Energy related emissions are directly related to Scope 1, so any reduction in Stationary and Mobile Combustion will impact this area. Waste emissions could be reduced with improved data collection.

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APPENDIX 1 – GHG Emission Report

Activity Category	All GHG (All gasses, tCO_2e)	CO_2 (tCO_2e)	CH_4 (tCO_2e)	N_2O (tCO_2e)	SF_6 (tCO_2e)	NF_3 (tCO_2e)	HFCs (tCO_2e)	PFCs (tCO_2e)	CO_2e* (tCO_2e)	Others (tCO_2e)
Direct	2,955.30	2,917.03	1.03	35.97	-	-	-	-	1.27	-
Stationary Combustion	2,044.59	2,016.95	0.23	26.13	-	-	-	-	1.27	-
Mobile Combustion	910.72	900.09	0.79	9.84	-	-	-	-	-	-
Process Emissions	-	-	-	-	-	-	-	-	-	-
Fugitive Emissions	-	-	-	-	-	-	-	-	-	-
Electricity	58.89	58.18	0.30	0.41	-	-	-	-	-	-
Electricity market-based	58.89	58.18	0.30	0.41	-	-	-	-	-	-
Electricity location-based	58.89	58.18	0.30	0.41	-	-	-	-	-	-
Upstream	2,577.53	1,047.27	0.25	13.15	-	-	-	-	1,516.87	-
Goods & Services	-	-	-	-	-	-	-	-	-	-
Capital Goods	-	-	-	-	-	-	-	-	-	-
Energy Supply	752.82	6.10	0.03	0.04	-	-	-	-	746.65	-
Transport Upstream	1,282.02	1024.58	0.20	13.01	-	-	-	-	244.22	-
Waste	521.42	-	-	-	-	-	-	-	521.42	-
Business Travel	0.69	0.36	0.00	0.00	-	-	-	-	0.33	-
Commuting	20.59	16.23	0.02	0.10	-	-	-	-	4.24	-
Leased Assets as Lessee	-	-	-	-	-	-	-	-	-	-
Downstream	-	-	-	-	-	-	-	-	-	-
Transport Downstream	-	-	-	-	-	-	-	-	-	-
Total Fossil GHG Emissions	5,591.73	4,022.48	1.57	49.52	-	-	-	-	1,496.66	-

The column CO_2e* contains all emissions for which a further split in greenhouse gasses is not known.

Other gasses includes all greenhouse gasses and effects not covered by the Kyoto Protocol. These are separated from the total.

The total and subtotal emissions in this report include electricity emissions using the market-based method.

DRAFT

APPENDIX 2 - Methodology

The GHG emissions inventory reflects the consolidation of emissions data according to the Greenhouse Gas Protocol reporting standards. These being the Corporate Accounting and Reporting Standard (2004), the Corporate Value Chain Accounting and Reporting Standard (2011), and all associated guidance documents.

This document describes how all scopes and the categories have been calculated and how the data has been screened. All calculations have been made using the UK Governments published factors supplied by Department for Energy Security and Net Zero (DESNZ) for the year 2025, herein referred to as UK.Gov factors.

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

In this report, only 2025 emission factors have been used, although the reporting period spans from October 2024 to September 2025, the majority of the period falls into 2025. This approach ensures consistency across all data. By applying a single year's factors throughput, the calculations remain clear, comparable, and relevant to the 2025 reporting period.

A discovery workshop was held to understand the value chain mapping and emission sources within the agreed boundary. All data sources was reviewed to determine the available data and how it had been recorded.

In this methodology report, different job sites are included in different scopes, depending on the available data. Where data is not provided by job site, these emissions are all reported under McPhillips (Wellington) Ltd or Head Office.

All data was first processed manually and then imported into the Auditel Carbon Management System (ACMS). It is important to note that for the import process, in most cases we have used the available templates from ACMS for each category to make the entire process clearer and more efficient. However, there are some manual entries directly into ACMS, where this was required. All line entries in ACMS have been given a reference number within the description, which corresponds to the backup data file name.

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Scope 1

Stationary Consumption

Under the category of stationary combustion, we include bulk diesel deliveries, biodiesel Hydrotreated Vegetable Oil (HVO) and natural gas. The fuel deliveries included in this category are all those that have been delivered directly to any McPhillips operational (job) sites, so excluding head office. It was deemed that all fuel used in a single location, whether for generators, diggers or other equipment, would be classed as 'stationary'.

Bulk Diesel Deliveries

Bulk diesel deliveries are made to various McPhillips operational job sites, for use in plant and machinery that is fixed to that location (i.e. not mobile). All bulk diesel deliveries to job sites were provided by the following 2 suppliers:

- **Rix Petroleum**
- **Bates & Hunt (Certas)**

Fuel delivery data was obtained directly from fuel invoices, which included the volume delivered in litres. All invoices were reviewed and verified, with no discrepancies identified.

The emissions are calculated using the standard UK.Gov emissions factor for diesel (average biofuel blend).

Plant Hire Fuel

Where plant equipment was hired from external companies, the fuel within the equipment was often provided by the hire supply company and then recharged to McPhillips on the hire invoice. The management team were able to provide us with a download of from their finance system showing all transactions relating to these payments. As there was a change of system during the reporting period, the transactions up to February 2025 were shown on the old system download and anything after this time was on the new system, Coins.

The data downloads showed the consumption of fuel in litres, which were verified back to the supplier invoices on a sample check basis. No discrepancies were identified during this process. Based on the consistency between the data downloads and supplier invoices, the data is considered to be complete, accurate and appropriate for reporting purposes.

The emissions are calculated using the standard UK.Gov emissions factor for diesel (average biofuel blend).

Hydrotreated Vegetable Oil (HVO)

At some job sites (e.g. Yorks Bridge), McPhillips have been substituting diesel with Hydrotreated Vegetable Oil on a trial basis, due to its renewable nature and the significant reduction in emissions compared to fossil diesel.

Bulk deliveries are made to these specific sites for use in plant and machinery by the following supplier:

- **Bates & Hunt (Certas)**

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Fuel delivery data was obtained directly from fuel invoices, which included the volume delivered in litres. All invoices were reviewed and verified, with no discrepancies identified.

The total fuel volume is applied to 2024, and the emissions are calculated using the standard UK.Gov emissions factor for Biofuel – Biodiesel HVO.

Natural Gas

McPhillips are sometimes required to arrange a temporary supply of natural gas at certain job sites (e.g. Ifton Heath), prior to handing over to the end client. Consumption data is based on supplier invoices from E-on, with volumes recorded in m^3. All invoices were reviewed and the data verified with no discrepancies identified.

Emissions are calculated using the UK.Gov emission factor for natural gas.

Mobile Consumption

This section includes the company-owned vehicles & equipment used on customer sites. The fuel consumption is measured in litres.

All company cars are fuelled either via a fuel card system which employs one fuel card provider, **C H Jones**, or on-site at head office or other job sites, where bulk fuel is stored.

Heavy vehicles and machinery are mainly fuelled via on site fuel bowsers at various McPhillips job sites or Head Office.

The management team provided access to all fuel invoices, which included detailed consumption data (in litres) for the whole reporting period. The fuel consumption data includes both diesel and unleaded petrol. The emissions are calculated using the standard UK.Gov emissions factor for diesel (average biofuel blend) and Petrol (average biofuel blend).

Bulk Fuel Deliveries

Diesel fuel is purchased and stored on-site for use in company vehicles, plant and machinery. This fuel is delivered to the head office. Bulk fuel deliveries to head office were provided by all 3 of the following suppliers:

- **Rix Petroleum**
- **Bates & Hunt (Certas)**
- **C H Jones**

Fuel delivery data was obtained directly from fuel invoices, which included the volume delivered in litres. All invoices were reviewed and verified, with no discrepancies identified.

The emissions are calculated using the standard UK.Gov emissions factor for diesel (average biofuel blend).

Fugitive Emissions

For the McPhillips head office site, records related to HVAC servicing by Johnson Controls were available; however, no F-Gas leakage was reported during the reporting period.

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Scope 2

Electricity

Scope 2 emissions relate to indirect emissions from the consumption of purchased electricity across the organisation's operations, including head office and all temporary supplies at various operational sites.

Access too electricity consumption data was obtained from supplier invoices, which were provided to us by management. From these invoices were able to extract electricity usage data in kWhs. Electricity was supplied by the following 6 suppliers:

- British Gas
- Ecotricity
- E-on
- NPower
- Smartest Energy
- YGP

Emissions have been calculated based on total electricity consumption (kWh) across all operational sites, including head office activities. The methodology applied involves aggregating monthly electricity consumption (in kWh) over the reporting period and applying the relevant UK.Gov emission factor for grid electricity for 2025. The resulting figure is then converted from kilograms of CO2 equivalent to tonnes of CO2 equivalent (tCO2e) by dividing by 1,000.

A location based (Country average mix) methodology has been used.

EV Vehicles

McPhillips has several electric (EV) and plug-in hybrid (PHEV) vehicles amongst its fleet of company cars and vans. They actively encourage electric take up whenever existing vehicles become ready for replacement.

They have electric car charging stations on-site available for employees to use and the electricity consumption for these is captured within the electricity supply invoices provided.

Where employees have charged their vehicles at home or at public charging stations and claimed back the expenses from McPhillips, this has been recorded within the petty cash records. From these records, we have been able to extract the electricity consumption data in kilowatt-hours (kWh).

The emissions are calculated using the standard UK.Gov emissions factor for electricity generation.

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Scope 3

3.3. Fuel- and Energy-Related Activities

This category includes upstream emissions associated with the production, processing and transportation of fuels and energy consumed by the organisation, which are not already included within Scope 1 and Scope 2 emissions.

Fuel and energy related activities have been included within the Scope 3 boundary where relevant data is available. These emissions arise as a result of fuels consumed in Scope 1 activities, including diesel, and petrol used in company owned vehicles, as well as diesel and HVO procured through bulk fuel deliveries. In addition, this category includes upstream emissions associated with purchased natural gas (Scope 1) and electricity reported under Scope 2, including the consumption related to EV vehicles.

The underlying activity data for this category has been derived from the same verified fuel and electricity consumption datasets used in Scope 1 and Scope 2 calculations.

Emissions have been calculated by applying the relevant UK.Gov emission factors for 'well-to-tank' (WTT) emissions for fuels and 'transmission and distribution' (T&D) factors for electricity, as applicable for the 2025 reporting period. These factors account for emissions associated with fuel extraction, refining and transportation, as well as electricity generation losses prior to end use.

This approach ensures that all material upstream emissions associated with fuel and energy consumption are appropriately captured and reported in line with best practice guidance.

3.4. Upstream Transportation & Distribution

The McPhillips management team provided us with a summary purchase ledger spend analysis for the reporting period, which listed the total spend by supplier and subcontractors. This served as a starting point for us to identify and select the relevant suppliers.

All suppliers of non-physical deliveries of product or services were removed, for example accounting fees, mobile phone bills etc, leaving only the identified suppliers of materials or services which would involve transportation and distribution activities. The suppliers selected represented around 80% of the total purchases in this area. Focusing on these higher impact suppliers ensured that the assessment captured the majority of procurement-related emissions, while maintaining a practical and proportionate scope.

Once the suppliers had been identified, we wrote to each of them with an attached template for them to populate with details of supply deliveries made to any McPhillips sites, including from and to destinations, or the distance, weight of goods delivered, as well as type and size of vehicle used.

We also arranged a 'supplier day' at McPhillips head office, where a number of key suppliers were invited to discuss the importance of obtaining meaningful primary data and to explain the importance of this exercise to McPhillips in measuring their operational carbon footprint. Representatives of 7 key suppliers were able to attend on this day, of which 4 were able to eventually provide us with good quality data.

In total, 60 suppliers were contacted for delivery data, of which 11 suppliers were able to provide useful transportation data. However, in terms of annual spend, these 11 suppliers represented 39% of total spend across the 60 suppliers selected.

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Where transportation distances were not provided by the supplier, these were calculated between each supplier's location and the relevant delivery site. These calculations were carried out using tools such as Google Maps to ensure reasonable accuracy and consistency in distance and emissions estimation.

Where full logistics data was not available, specifically in relation to vehicle type or how laden the vehicle was, an average vehicle type (e.g. HGV (average) or Van (average)) and average laden was used.

For those suppliers where no transportation data was supplied, we were able to extrapolate out the emissions calculated to cover the whole of the selection, based on the proportion of spend that they represented. Therefore, as we were able to calculate with reasonable certainty, the emissions for 39% of the procurement-related transportation activity, we could extrapolate this proportionately for the missing 61%, giving us a reasonably assumed total emissions for this activity.

This combination of primary data (from suppliers), reasonable assumptions where necessary and supplementary client input allowed for a robust and representative assessment of the carbon impact associated with the procurement and delivery of key materials and services.

All emissions have been calculated using the UK.Gov greenhouse gas emission factors applicable for 2025.

3.5. Waste from Operations

Within McPhillips operations, twelve different types of waste categories were identified, with volume data available for each type during the reporting period. The waste types are as follows:

- Commercial and industrial waste
- Concrete
- Construction aggregates
- Construction average
- Household residual waste
- Metal: scrap metal
- Organic: garden waste
- Plasterboard
- Plastics: average plastics
- Soils
- WEEE – fridges and freezers
- Wood

To quantify waste generation, the client provided invoices from the various waste supplier companies, which detailed the total volume/weight of the waste removed, reported in tonnes. In addition to skips collections, many HGV tipper vehicles and other methods were used by several different contractors, contributing further to the organisation's complex overall waste output.

However, it was noted that there was inconsistency between the different providers around the detailed breakdown of the final disposal methods for the waste. Specifically, there was often no available data to distinguish between proportions sent to landfill, recycling or energy recovery processes. In the absence of this information, a conservative approach was adopted, and all recorded

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waste was categorised as general landfill waste (unless a more appropriate method was apparent) for the purposes of the carbon footprint assessment.

This limitation has been identified as an area for improvement. Obtaining more granular waste disposal data from contractors in future reporting periods would enable a more accurate assessment of emissions and better reflect any diversion from landfill through recycling or recovery activities.

Auditel took the approach that we would not calculate the downstream emissions from taking away any waste offsite. This was our consistent approach that downstream distribution was placed outside the reporting boundary. Instead, Uk.Gov emission factor were applied as appropriate.

3.6. Business Travel

This Category includes emissions associated with employee business travel undertaken during the reporting period, including hotel stays, flights and land-based transport. Activity data was primarily obtained through financial records (e.g. petty cash, expenses) kept by management, providing details of travel over the reporting period.

Hotel Nights

Individual expense claims information was shared which gave details of the hotel and the number of nights per stay. The number of hotel nights for the reporting period has been counted and categorised to apply the appropriate emissions factor as all the stays were UK based outside of London. This approach ensures that emissions are calculated on a consistent and representative basis.

Business Flights

The client advised that there were no business flights during the reporting period. When the expense claims data was reviewed, this was able to be confirmed.

Grey Fleet

For grey fleet travel (personal vehicle use for business travel), the distance travelled by car (in miles) was provided by the client based on their internal records. These distances were recorded in miles, and the emissions factor for an average car with unknown fuel type was applied. Where miles travelled was not available, the claim amount was divided by the 45p per mile reimbursement rate to give the miles travelled per claim.

It is worth noting that for most of the business travel, whether in personal vehicles or company owned vehicles, the fuel was provided either through on-site bunkered fuel or fuel cards. The emissions related to this fuel have been accounted for under Scope 1. As such, a relatively low level of emissions has been reported here.

Land Transport (Rail and Taxi)

This section covers emissions from employee travel by rail and taxi extracted from the expense management system.

For each road journey, distances, in miles, were calculated using Google Maps to ensure consistency and accuracy. Where taxi travel was reported, appropriate assumptions were made regarding vehicle type (regular taxi) in order to apply the relevant emission factors.

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For all rail travel reported, the mileage from station to station was calculated using the rail miles calculator https://my.railmiles.me .This calculator gives distances in miles and chains and these were converted to passenger.miles and the conversion factor for UK National Rail was applied.

All emissions within this category have been calculated using the UK.Gov greenhouse gas emission factors applicable to the reporting period.

3.7. Employee Commuting & Home Working

An employee survey was conducted to capture data relating to commuting patterns and homeworking practices during the reporting period. Although the total number of employees at McPhillips was 227, the survey was only distributed to 24 employees. The reason for this was that it was deemed by management that these were the only employees who would commute to work, where the related fuel is not already captured within the Scope 1 fuel calculations.

McPhillips employees with a company car or their own car (with a car allowance) refuel their vehicles from the bunkered fuel on-site or by fuel card. For all the operations staff, their method of travel to work is in McPhillips vans, which are also fueled either from the on-site yard or using a fuel card. We have an email from Tom Adams, dated 12/03/26, to confirm this.

The number of responses to this survey was 21, which represents 87.5% of the total number of employees selected. Some of those selected had not been in their position during the reporting period. For this reason, it was not deemed necessary to apply a pro rata adjustment to compensate for the missing responses.

In the process of analysing the Employee Survey, the key points are as follows: The report year is from October 2024 to September 2025. Therefore, all working days in this period are counted, totalling 260 days. However, there is an assumption made that every worker has at least 20 days of holiday, plus bank holidays in the UK. This leaves us with 232 working days, which have been reduced by a further 2%, being the assumed average sick days taken. As such, a total of 227 working days was used as the basis for all commuting and homeworking calculations.

Additionally, all employees who responded to the survey indicated how many months they had been employed during the reporting period. This information was used to ensure that emissions were calculated proportionately for employees who did not work the full year.

Employee Commuting

All commuting emissions were calculated based on survey responses detailing distances travelled in miles, mode of transport, and vehicle type. All distances were recorded as one-way journeys and subsequently converted into return trips for the purpose of emissions calculations.

McPhillips employees use various modes of transport for Employee Commuting, including Car, Bus, Bike, or Walking. In this report, Bike and Walking are not included, as they do not have a negative impact on carbon footprint emissions. The focus of the analysis is therefore on car travel where the employee is the driver.

Employee commuting was further catergorised by vehicle size (small, medium and large) and fuel type (petrol, diesel and hybrid). The relevant UK.Gov emission factors for 2025 were applied based on these classifications.

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Homeworking

Homeworking emissions would be calculated based on survey responses indicating the average number of days worked from home per week. However, all respondents indicated that their working patterns were solely in the office/workshop or on construction sites. Therefore, no emissions have been recorded for homeworking.

Further Methodology Comments

GHG Classification Structure

In table 5, the reported GHG emissions are organised and aggregated into their respective activity categories and activity category groups. Each activity category is associated with a Greenhouse Gas Protocol category (1.1 to 3.15). You can find a consolidation of all emissions into the strict Greenhouse Gas Protocol structure in Appendix I. This table shows a breakdown by greenhouse gas of all non-biogenic emissions. Carbon offsets (removals or avoided emissions) are not reported in this report nor have they been subtracted from the total.

Global Warming Potential

The following GHGs are included in the analysis: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), sulphur hexafluoride (SF6), nitrogen trifluoride (NF3), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs). Emissions from these GHGs are expressed in CO2-equivalent (CO2e) based on their global warming potential over a time horizon of 100 years (GWP100). The Global Warming Potential values are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth, Fifth or Sixth Assessment Report (AR4, AR5 or AR6), in accordance with the methodological choices of the emission factor publishers used in this report. The split of the GHG emissions inventory into the individual contributions of each GHG (or GHG group) can be found in Appendix I. Activities for which a further split in GHGs is not known, are reported under the CO2e*-column.

Additional Radiative Forcing Effects

Any emission factors for aviation were extended to include the additional effects of radiative forcing through the emission of gases and aerosols and changing cloud abundance. For this a central estimate for a multiplier to the GWP100 figure is used. This estimate tries to reflect the additional effect based on the best available scientific evidence, while being consistent with UNFCCC reporting convention.

Approach to Emission Factors

For each activity the most relevant and localised emission factor possible has been selected, at the discretion of the reporter. The key considerations in emission factor selection were locality and relevancy, as well as the availability of emission factors and consistency of methodologies throughout each emission factor source.

Each emission factor used in the calculation has an assigned validity period overlapping or partially overlapping with the application period of the reported activity. The validity period of emission factors is determined by its publication document.

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Approach to Base Year Reporting

The reporting period Y-2025 is the first GHG reporting period (verified) for McPhillips and counts as the base year for the current and future reporting cycles.

Recalculation of the base year will be implemented in case it is necessary to maintain an effective base year comparison. Reasons for this might include:

- changes to the organizational boundaries such as mergers or acquisitions
- changes to the reporting boundaries such as revisions of the excluded categories
- significant changes to the calculation methodologies
- significant changes to data sourcing strategy
- significant changes to emission factor selection

There is no change to the base year calculation in this reporting period.

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Appendix 3 - About Auditel

This report was prepared with the assistance of Auditel, a specialist Net Zero advisory and GHG accounting firm. Auditel was established in 1994 and has been helping business in measurable and meaningful way for over 30 years. Any questions regarding this report or if any other assistance is needed you can be directed to the named contact in the introduction in the opening part of this report.

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CARBON REDUCTION PLAN FOR MCPHILLIPS (WELLINGTON) LIMITED

Client: McPhillips (Wellington) Ltd

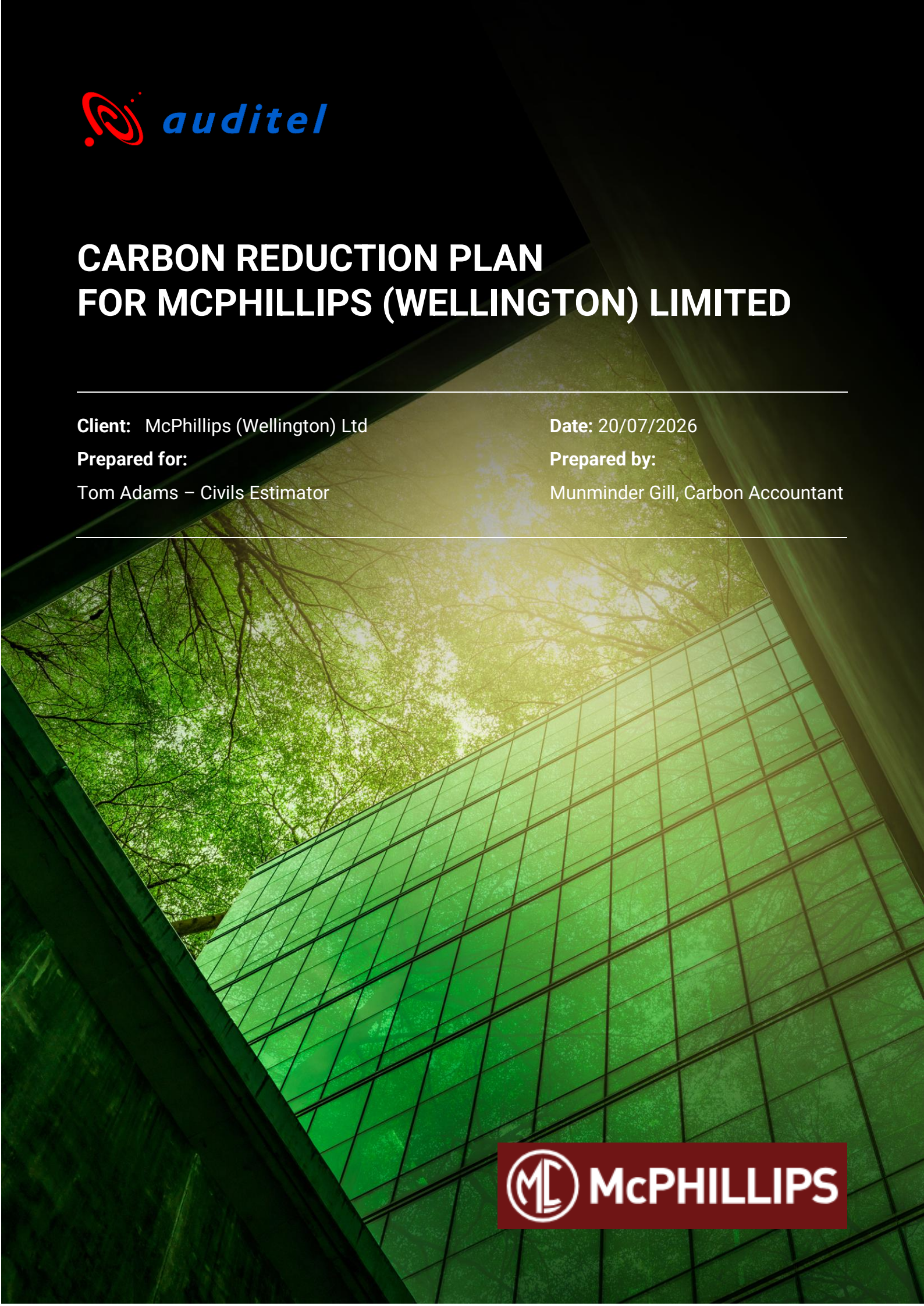
Prepared for:

Tom Adams – Civils Estimator

Date: 20/07/2026

Prepared by:

Munminder Gill, Carbon Accountant



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Foreword

McPhillips (Wellington) Ltd (McPhillips) recognises how important it is for us to make sure we are committed to reducing our carbon emissions and the impact we have on the environment in everything we do. This Carbon Reduction Plan (CRP) sets out how we will continue to improve the ways in which we use our resources to ensure the least harm to our environment.

Each year this grows in importance as our awareness is raised on the critical importance of changing our behaviours regarding climate change and sustainability. Legislation and regulation reflect this priority, and we are committed to ensuring we meet our requirements and where possible exceed expectations.

Whether we are thinking of how to travel to work, what cup to drink from, how we design a new product, where we hold a meeting and the myriad of choices we make in our daily life, having carbon underpinning every choice we make and every action we take must be integral to us delivering our vision, mission, and strategic goals.

This year we have calculated our carbon footprint and the engagement with our staff has proved very useful in helping us to identify where we need to change our behaviour and how to do it. This has helped us to prioritise the key areas we want to focus on for the next year as outlined in the detailed action plan. We also recognise that many of the measures we plan to take to reduce our carbon footprint will also help us operate more efficiently, cut costs, and go some way to protecting us from the inevitable future increases to fuel and energy costs.

Using the information gathered and working with our dedicated staff, we will be able to set challenging targets and report our progress on the journey to Net Zero.

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Introduction

This Carbon Reduction Plan conforms to the requirements of Procurement Policy Note PPN 006; “Taking Account of Carbon Reduction Plans in the procurement of major government contracts”, PAS 2060:2014 “Specification for the demonstration of Carbon Neutrality” and ISO14064-1.

Context

Climate change is a real and immediate threat for us all. Carbon dioxide (CO_2) levels have already reached their highest level for almost half a million years and are rising faster than ever. Like all businesses, McPhillips has a key role to play in mitigating the effects of climate change, both as an employer and through the projects we build. McPhillip’s direct energy consumption is high due to its reliance on fuel in vehicles, plant and equipment, and its indirect CO_2 emissions from business operations such as transportation and waste from operations are also significant. McPhillips’s climate change challenge falls into:

- Cutting the business’s carbon footprint.
- Preparing for the impacts of a changing climate.

Aside from the moral and environmental case for taking action to tackle climate change there are many other drivers for McPhillips to address this issue. These include:

- Leadership - Taking strategic action towards reducing carbon emissions will ensure that McPhillips can lead the way in developing effective mechanisms to tackle climate change. This will help stimulate low carbon transitions across the regions in which we operate.
- Cost savings - With increasing pressure on all businesses to cut costs, reducing the amount spent on energy bills is a key driver for lowering our energy consumption.
- Reputation - With stretching national targets, there is increasing pressure on businesses to be seen as "doing their bit" and playing a leadership role on climate change action. Failure to act could lead to reputational risks and adversely affect the company’s public image.

Reporting Standards and Scope

The calculation of McPhillips’s carbon footprint is in line with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

McPhillips employs Auditel as the consultancy providing carbon accounting services. Auditel undertake a series of quality assurance checks in line with industry best practice to ensure that the Greenhouse Gas statements represent a faithful, true and fair account of McPhillips’s GHG emissions from the data available.

The process follows the principles of ISAE3410, Assurance Engagements on Greenhouse Gas Statements standard, but is not a formal assurance to the standard currently. It is carried out to ensure that the statement is considered materially correct, a fair representation of the Greenhouse Gases emitted and is prepared in alignment with the Greenhouse Gas Protocol and the relevant activities of McPhillips.

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Commitment to achieving Net Zero

McPhillips is committed to achieving Net Zero emissions by 2050 at the latest.

With regards to our scope 1 and 2 carbon emissions, which relate to our own use of fuel & energy for our own operations and is under our control, we will meet Science Based Targets for Scope 1 and achieve Net Zero for Scope 2 by 2030.

Baseline emissions footprint

Baseline Year End: September 2025

Our baseline emissions inventory includes all our measurable scope 1, 2 and 3 emissions. We include all seven Kyoto Protocol Greenhouse Gas groups in our emissions footprint calculations.

McPhillips's carbon footprint was first measured in 2025 for the year of October 2023 to September 2024. However, due to significant gaps in the data available at that stage, we are now restating our baseline based on the carbon footprint measured for the year of October 2024 to September 2025. From this, carbon reduction targets for the year 2025/6 have been developed. The September 2025 footprint shown below covers all scope 1 and 2 emissions and all scope 3 emissions which could be accurately calculated.

September 2025 Carbon Footprint Summary

Indirect (scope 3) emissions were responsible for 46.10% of our September 2025 carbon footprint, with the largest emitters being upstream transportation and fuel related activities / energy supply. The remaining 53.90% was due to direct (scope 1) emission sources and scope 2 emissions due to the use of electricity.

Scope Category	Sources Included	tCO2e	% of Footprint
1	Natural Gas, Mobile Combustion	2,955.30	52.85
2	Electricity	58.89	1.05
3	Fuel & Energy Related Activities, Upstream Transport, Waste from Operations, Business Travel, Employee Commuting & Homeworking.	2,577.53	46.10
Total		**5,591.73**	**100.00**

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Current emissions reporting

Baseline Year End: September 2025

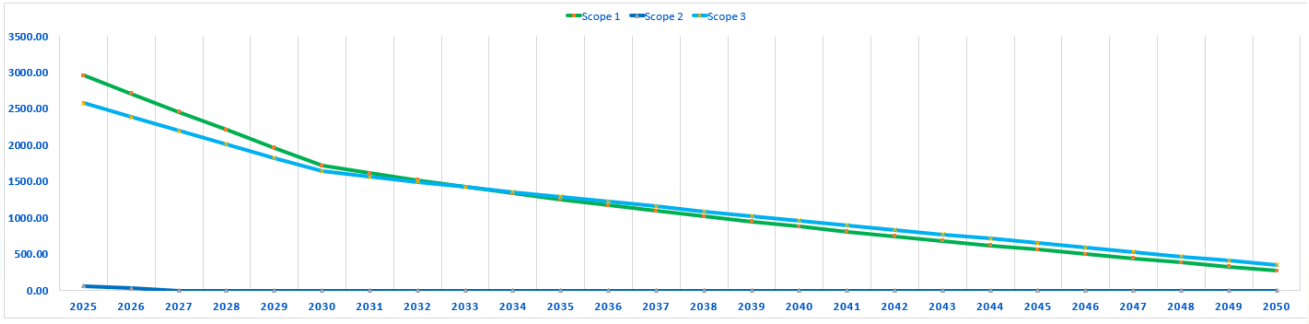
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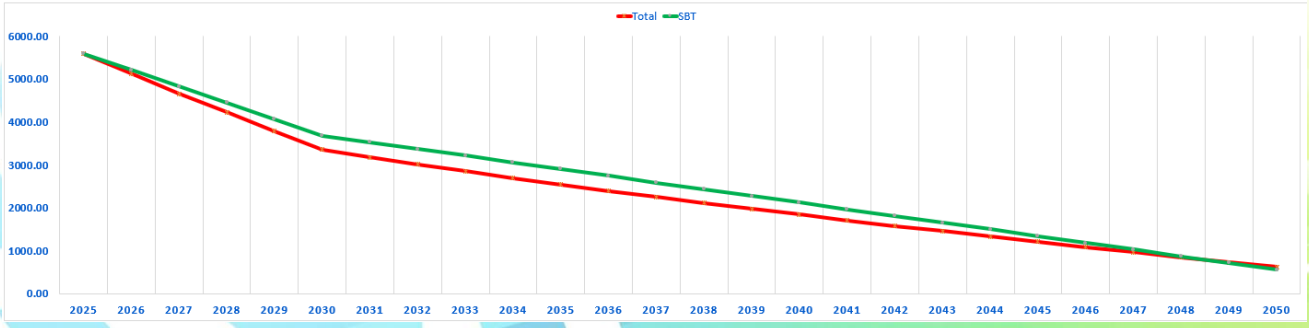
Emissions reduction targets

Our pathway to Net Zero has been developed as part of our engagement with Auditel and agreed by the senior management team. To achieve Net Zero, we have adopted the following carbon reduction targets:

- McPhillips is targeting Net Zero emissions across all our activities by 2050. This target includes the full activity of our supply chain working with us.
- McPhillips aims for 42% reduction in Scope 1 emissions by 2030, from a Sep 2025 baseline.
- McPhillips aims for 100% reduction in Scope 2 emissions by 2027, from a Sep 2025 baseline.
- McPhillips aims to reduce scope 3 emissions by 35% by 2030, this is from a Sep 2025 baseline.

Date	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050
Scope 1	2955.31	2707.06	2458.82	2210.57	1962.33	1714.08	1612.19	1515.58	1423.72	1336.16	1252.42	1172.16	1095.02	1020.68	948.87	879.34	811.85	746.20	682.22	619.72	558.57	498.62	439.76	381.88	324.88	268.68
Scope 2	58.89	29.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scope 3	2577.45	2386.90	2197.65	2009.64	1822.80	1637.08	1565.51	1494.94	1425.34	1356.64	1288.81	1221.90	1155.57	1090.08	1025.29	961.18	897.70	834.83	772.52	710.77	649.53	588.78	528.50	468.67	409.25	350.24
Total	5591.65	5123.41	4656.46	4220.21	3785.13	3351.16	3177.70	3010.52	2849.06	2692.79	2541.23	2393.95	2250.58	2110.76	1974.17	1840.52	1709.55	1581.03	1454.74	1330.49	1208.09	1087.40	968.26	850.55	734.14	618.92
SBT	5591.72	5209.65	4827.58	4445.51	4063.45	3681.38	3525.27	3369.16	3213.05	3056.94	2900.83	2744.72	2588.61	2432.50	2276.39	2120.27	1964.16	1808.05	1651.94	1495.83	1339.72	1183.61	1027.50	871.39	715.28	559.17





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Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented.

- We have installed LED lighting in our premises, which has the effect of reducing energy consumption by 80%. The lighting is also more durable with longer lifespan and reduces the heat emission.
- We have introduced electric and hybrid vehicles within our company cars. We will continue to migrate to a completely electric fleet, replacing older vehicles as they come to the end of their contracts.
- We have installed Solar PV panels at our head office site in Telford, which enables us to produce our own renewable energy and reduce our reliance on the National Grid.
- We have adopted the use of alternative fuels such as HVO (Hydrogenated Vegetable Oil) for machinery on certain sites. We will continue to introduce this to other sites.

Planned Carbon Reduction Initiatives

Carbon Reduction Targets

Scope Category	2025 Emissions (tCO2e)	Proposed Reduction by 2030 (tCO2e)	Proposed Reduction Measures
1	2,955.31	1,241.23	Move to greener alternative fuels (HVO), Decarbonise company owned vehicle fleet
2	58.89	58.89	Move to green electricity supply
3	2,577.45	940.37	Waste reduction and segregation, Road freight emissions reduction, Well To Tank and Transmission & Distribution emissions reduction due to Gas, Electricity and Fleet, Fuel decarbonisation
Total	**5,591.65**	**2,240.49**	

Scope 1 Reduction

In the medium to long term (by 2030) we aim to switch our gas supplies to 100% green supplies, as and when possible.

We are also investigating the use of alternative fuels in our machinery at work sites. HVO has already been trialled at some sites, so we expect this to continue and expand to other sites. We will also keep our focus on future developments such as Hydrogen or Electric machinery and adopt these as and when feasible.

A phased transition of company owned vehicles to zero emissions is planned, having already moved to electric or hybrid for some of our company cars.

Combined, these measures should result in a carbon reduction of at least 1,241 tCO_2e.

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Scope 2 Reduction

We plan to reduce our scope 2 emissions to zero, with the use of 100% renewable electricity in all our sites. This will give us 58.89 tCO_2e reduction in scope 2 emissions.

Scope 3 Reduction

To reduce our scope 3 emissions, we plan to transition to better waste segregation and make adjustments within our working practices to ensure that waste is treated in the most efficient way. This will ensure that the waste is categorised appropriately for treatment to facilitate recycling, composting or proper disposal to minimise landfill waste, reduce pollution and promote resource recovery.

We will monitor the carbon intensity of road freight that is used in delivery of materials to our work sites. We will engage our supply chain to ensure they support us and continue to progress themselves towards net zero by 2050, prioritising low carbon carriers where possible.

In the future we plan to implement further measures which will continue to drive down emissions. We are considering several initiatives and those below are some of the examples of areas we are discussing.

Behavioural Change

- Build awareness amongst our workforce of the impact of their decisions on our journey to Net Zero.
- Reduce business travel by rail and road through effective measurement and a sustainable travel policy with a digital first procedure. No air travel included in the Carbon footprint.
- Rethinking our travel policy to minimise environmental impact. Modal shift whenever possible and using greener hotels.
- Actively quantify carbon emissions from commuting and home working via staff surveys and use this as an opportunity to encourage alternative travel arrangements via employee engagement.
- Encourage sustainable ways for employee commuting including the UK Governments Cycle to Work scheme.
- Review of emissions data sources, processes and methodology, emissions categories and business reporting structure.

Investment

- Conduct a full site and building survey to consider alternative fuels and self-generation solutions.
- Consider installing an Energy Management System to control and reduce consumption of energy.
- Consider expanding our provision of onsite EV charging stations.

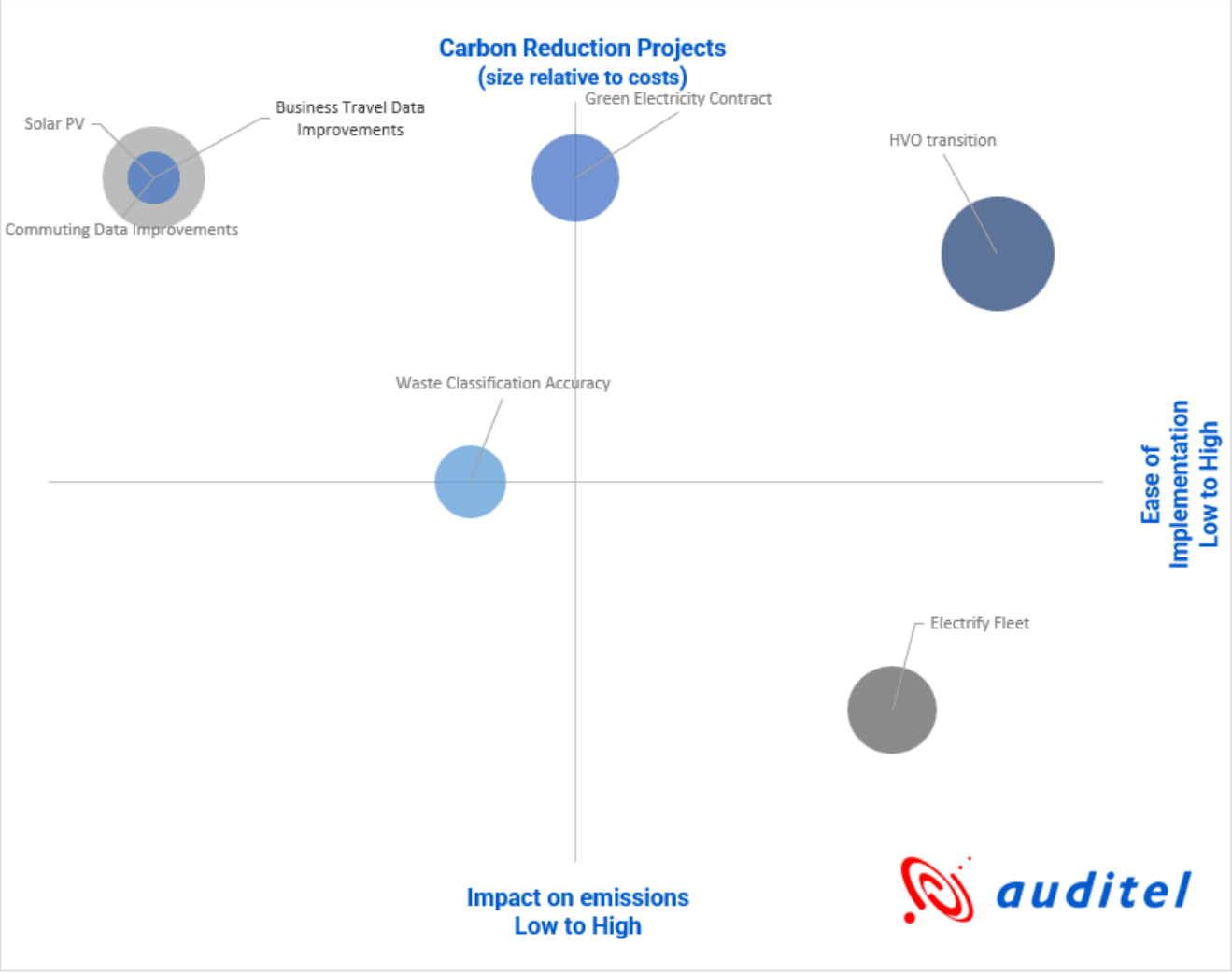
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Procurement

- Look to procure 100% renewable electricity when the current contract expires.
- Switch the entire fleet to EV's as and when the current fleet arrangements expire.
- Work with our suppliers to encourage them to record their own carbon emissions and set realistic carbon reduction targets.
- Collaborate with our logistics partners to look at alternative fuel, routes, and innovative solutions to reduce our scope 3 emissions due to transportation and distribution.

Carbon Reduction Projects

The graphic below shows the possible carbon reduction projects that might be undertaken, prioritised by ease of implementation against the likely impact on carbon emissions.



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, 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).

This Carbon Reduction Plan has been reviewed and signed off by:

Signed on behalf of McPhillips (Wellington) Ltd



Paul Inions (Sep 3, 2026, 9:10am)

Paul Inions

Director

Date: 03 Sep 2026