

# AMCO·GIFFEN Carbon Reduction Plan

## 1.0 Commitment to Achieving Net Zero

AmcoGiffen, trading as Amalgamated Construction Ltd, is committed to achieving net zero carbon emissions by 2040 for all Scope 1 and 2 emissions and those Scope 3 emissions under our direct control. As a demonstration of our commitment, we have set science-based carbon emissions reduction targets in line with the Paris Agreement to restrict global temperature increases. Our targets have been validated by the Science Based Targets initiative (SBTi) and require a reduction of 42% in Scope 1 and 2 emissions and 51.6% in Scope 3 emissions by 2030.

## 2.0 Baseline Emissions Footprint

**Baseline Year:** October 2019 to September 2020 (FY 2020)

Additional details relating to the baseline emissions calculations

In 2012, AmcoGiffen set a carbon reduction target of 20% by 2020, relative to turnover. This target was exceeded - achieving a reduction of 28%. The target included all Scope 1 and 2 emissions and a limited subset of Scope 3 emissions (grey fleet, hire cars on company business and emissions from business use of public transport).

After successfully achieving our previous target, we have determined the financial year 2020 (October 2019 to September 2020) to be the most appropriate year at which to set our new baseline.

As part of the validation of our targets by the SBTi we revised the full scopes of emissions included within our baseline. As a result, additional Scope 3 categories and associated emissions data have been included, leading to higher total carbon emissions, compared to what was reported in our Carbon Reduction Plans prior to 2024.

Our revised 2020 baseline emissions comprise:

- Scope 1 emissions from: *Fuel use in the construction process, company car mileage, commercial vehicles and relatively small refrigerant gas refills in offices (HVAC cooling)*
- Scope 2 emissions from: *Electricity use at depots, construction compounds, temporary and fixed offices*
- Scope 3 emissions from categories required by PPN06/21 based on data available at the time:
  - Purchased goods and services
  - Capital goods (included in purchased goods and services)
  - Fuel and energy related activities not included in Scope 1 and 2
  - Upstream transportation and distribution (included in purchased goods and services, as it is not currently possible to separate out the emissions relating to inbound transportation and distribution between AmcoGiffen and our suppliers from purchased goods and services, due to the spend-based methodology used)
  - Waste generated in operations
  - Business travel in vehicles not owned or operated by AmcoGiffen
  - Employee commuting

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- Upstream leased assets (included as part of our Scope 1 and 2 emissions as we have used an operational control approach for determining the boundaries for the organisation)

The below Scope 3 categories have been assessed and determined as not applicable to our operations:

- Downstream transportation and distribution – we provide construction and engineering services and do not sell end products
- Processing of sold products – we provide construction and engineering services and do not sell end products
- Use of sold products – we provide construction and engineering services and do not sell end products
- End-of-life treatment of sold products – we provide construction and engineering services and do not sell end products
- Downstream leased assets – we have no assets that are leased out
- Franchises – we do not operate franchises
- Investments – we do not have investments that require reporting

## Baseline Year Emissions

EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	<b>7,325.10</b>
Scope 2	<b>396.28</b>
Scope 3	<b>51,106.00</b>
Total Emissions	<b>58,827.38</b>

### 3.0 Current Emissions Reporting

Reporting Year: October 2024 to September 2025 (FY 2025)

EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	<b>3,381.99</b>
Scope 2	<b>233.96</b>
Scope 3	<b>55,129.86</b>
Total Emissions	<b>58,745.81</b>

Additional details relating to the current emissions reporting

Emissions between our current reporting year (2025) and last reporting year (2024) show a decrease in our total emissions.

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This decrease is largely due to the continued reduction of our Scope 1 emissions (by 36% from our last reporting year and 54% from our baseline year) – as a result of our company-wide transition from the use of diesel to Hydrotreated Vegetable Oil (HVO) fuel for site power. This transition has been completed during this reporting period with 99.9% of fuel use on our sites being HVO at the end of the reporting year.

Over the last year we have continued to drive improvement in the reporting of our Scope 3 emissions, where we are working with our strategic and preferred supply chain to report on their emissions through the Supply Chain Sustainability School Carbon Calculator.

Our current emissions reporting includes:

- Scope 1 emissions from: *Fuel use in the construction process, company car mileage, commercial vehicles and relatively small refrigerant gas refills in offices (HVAC cooling)*
- Scope 2 emissions from: *Electricity use at depots, construction compounds, temporary and fixed offices*
- Scope 3 emissions from categories required by PPN6/21 based on data available:
  - Purchased goods and services
  - Capital goods (included within purchased goods and services)
  - Fuel and energy related activities not included in Scope 1 and 2
  - Upstream transportation and distribution (included in purchased goods and services, as it is not currently possible to separate out the emissions relating to inbound transportation and distribution between AmcoGiffen and our suppliers from purchased goods and services, due to the spend-based methodology used)
  - Waste generated in operations
  - Business travel in vehicles not owned or operated by AmcoGiffen.
  - Employee commuting
  - Upstream leased assets (included as part of our Scope 1 and 2 emissions as we have used an operational control approach for determining the boundaries for the organisation)

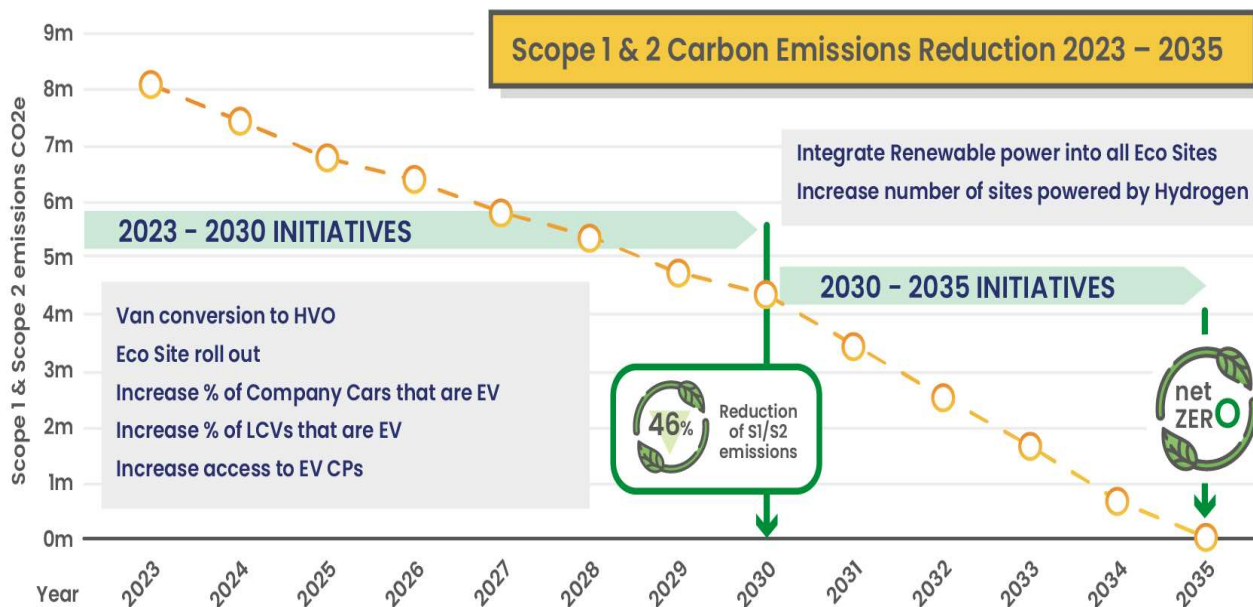
The below Scope 3 categories have been assessed and determined as not applicable to our operations:

- Downstream transportation and distribution – we provide construction and engineering services and do not sell end products
- Processing of sold products – we provide construction and engineering services and do not sell end products
- Use of sold products – we provide construction and engineering services and do not sell end products
- End-of-life treatment of sold products – we provide construction and engineering services and do not sell end products
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## 4.0 Emissions Reduction Targets

To continue our progress and achieve net zero by 2040, in line with our science-based targets we commit to reducing carbon emissions over a ten-year period from our 2020 baseline. This equates to a reduction in Scope 1 and 2 emissions by 4.2% and Scope 3 emissions by 5.2% annually.



The graphic above illustrates our Scope 1 and 2 carbon emissions reduction glidepath from FY 2023 to FY 2035. Although the 46% reduction figure included appears more ambitious than our near-term target validated by SBTi, we adjusted this in 2024 to account for an increase in our Scope 1 emissions between in FY 2022 and FY 2023. We felt this adjustment was necessary to ensure we maintain our commitment and focus on reaching our Scope 1 and 2 science-based target by 2030.

Our carbon reduction glidepath at FY 2025 shows a 35% reduction in our Scope 1 and 2 emissions compared to FY 2024, and we believe that the use of HVO as a short-term sustainable alternative to diesel has contributed significantly to this progress. We recognise however the uncertainties surrounding HVO supply and will continue to closely monitor HVO use within the industry, cognisant of guidance published including *Responsible Sourcing of HVO* released by the Supply Chain Sustainability School in June 2024.

## 5.0 Completed Carbon Reduction Initiatives

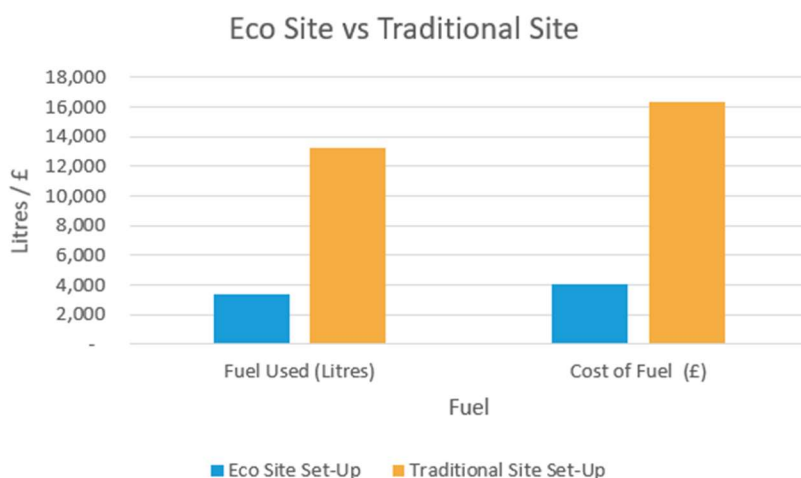
The following environmental management measures and projects have been completed over the last year:

**Transitioned from the use of diesel to HVO to power our sites:** With 99.9% of fuel use on our sites being HVO at the end of the reporting year, we have now transitioned from the use of more carbon intensive diesel to HVO fuel to power our sites.

**Eco site setups embedded:** With the introduction of eco site setups in 2024, these are now embedded in the way that we work. This includes the use of energy efficient site cabins and Battery Storage Unit

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technology coupled with generators to reduce carbon emissions. The graph below shows an example from one of our projects with typical reductions in fuel consumption and cost demonstrated by using our eco site setup compared to a traditional site.



**Carbon Management System certified to PAS 2080:2023:** As a business, we achieved certification to the carbon management standard PAS 2080, where our Carbon Management System is assisting us to take further actions to reduce carbon emissions on our projects. The benefits are particularly being seen in tackling our Scope 3 emissions including using software to undertake Whole Life Carbon Assessments and allowing carbon reduction principles to be embedded into design and delivery. One such example is where we collaborated with our client and supply chain partner to save 597 tonnes of embodied carbon by choosing a composite product for train station platform extensions over the use of conventional steel and concrete.

**Carbon awareness training developed and delivered:** We have developed carbon awareness training which has now been completed by 658 employees to support the consistent application of carbon reduction principles. 118 employees have also completed more detailed carbon training based on their roles.

**Continued procurement of green electricity:** We continue to procure renewable electricity for all depots and offices where the electricity supply is under our control.

## 6.0 Future Proposals

As we work towards 2030 and net zero, we will continue to implement further measures to reduce our carbon emissions including:

**Decarbonising our fleet:** Our fleet is now the biggest contributor to our Scope 1 emissions (55% in FY 2025). 85% of our company car fleet is currently either electric or hybrid and our company car list now exclusively only has options for ordering electric or hybrid vehicles. We shall continue to transition to an electric company car fleet. We are also trialling electric vehicles in our commercial fleet including an electric welfare van. Due to the geographical regions that we operate in and distances travelled, we are currently unable to switch completely to an electric commercial fleet, however in the interim we will continue to increase the substitution of diesel for HVO in our vehicles to eliminate diesel use.

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To support this transition, we shall continue to invest in both our electric charging infrastructure and HVO facilities at our premises.

**Embedding technology to drive fleet utilisation and fuel reduction:** We have installed Samsara (a fleet management and telematics platform) across our commercial fleet over the last year and will continue to embed this to drive fleet utilisation including to determine where vehicles can be switched to electric, track fuel usage, idling times and efficiency to reduce fuel use.

**Replacing fuel powered tools with battery powered cordless alternatives:** To date we have replaced over 100 fuel-based tools with cordless alternatives. We shall continue this transition with approval being needed from our procurement team to deviate from this.

**Undertaking trials of hydrogen power:** In collaboration with one of our strategic supply chain partners, we are actively looking to trial the use of hydrogen power on an operational site to assess its viability and effectiveness as a power solution and become an early adopter of hydrogen technology within the construction industry.

**Developing our internal carbon reporting to include setting carbon budgets:** We shall further develop our internal carbon reporting to set and monitor performance against carbon budgets for our teams to bring additional focus to reducing carbon.

**Focusing on improving our Scope 3 emissions reporting:** We have engaged with our strategic and preferred supply chain to report on their emissions through the Supply Chain Sustainability School Carbon Calculator – which we undertook for the first time in 2024. We will continue to evolve this process over the next year to improve our data and focus on driving meaningful reduction in this area.

**Verifying our emissions in accordance with ISO 14064:** To ensure that our carbon emissions data is captured and reported in alignment with industry best practice, standards and protocols we will seek independent verification in accordance with ISO 14064.

## 7.0 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 greenhouse gas reporting protocol corporate standard<sup>1</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>2</sup>.

Scope 1 and 2 emissions have been reported in accordance with SECR (Streamlined Energy and Carbon Reporting) requirements, and the required subset of Scope 3 emissions have been reported in

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<sup>1</sup> <https://ghgprotocol.org/corporate-standard>

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

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accordance with the published reporting standard for carbon reduction plans and the corporate value chain (Scope 3) standard<sup>3</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of AmcoGiffen:



John Booth, Managing Director

April 2026

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

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