

Carbon Reduction Plan

Client name: Bray & Slaughter Ltd

Company Registration Number: 00286527

Published date: September 2025

Commitment to achieving Net Zero

Bray & Slaughter is committed to achieving Net Zero emissions by 2045.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced before the introduction of any strategies to reduce emissions and are the reference point against which emissions reduction can be measured. The reporting period from 1st April 2024 to 31st March 2025 will be used as the baseline year for the emissions measured.

Baseline Year: 2024 - 2025

This reporting period is the first reporting period that emissions from project site activities have been brought into scope. For financial year end 2022 to 2024, emissions associated with the activities of head office only were being reported on, as stated in previous reduction plans. Bringing project site emissions into scope represents a significant change in the measurement boundary (emissions from the same reporting period where project activities are included vs excluded are 26 times higher). As such, the most recent reporting period (1st April 2024 to 31st March 2025) will be used as the new base year moving forward, as it is the most representative picture of Bray & Slaughter’s operations.

Expanding the scope of the measurement is viewed as a positive step that Bray & Slaughter have taken to improve the comprehensiveness of their carbon footprint measurement and improve oversight over emissions they have influence over.

All Scope 1, Scope 2 and Scope 3 emissions (excluding downstream emissions from Processing, Use and End-of-Life Treatment of Sold Products) have been included within this measurement.

Measured Emissions	Total (tCO _{2e})
Scope 1	10.9
Scope 2	Market-based: 20.1 Location-based: 19.4
Scope 3	2564.1

Total Measured Emissions	Market-based: 2595.0 Location-based: 2594.4
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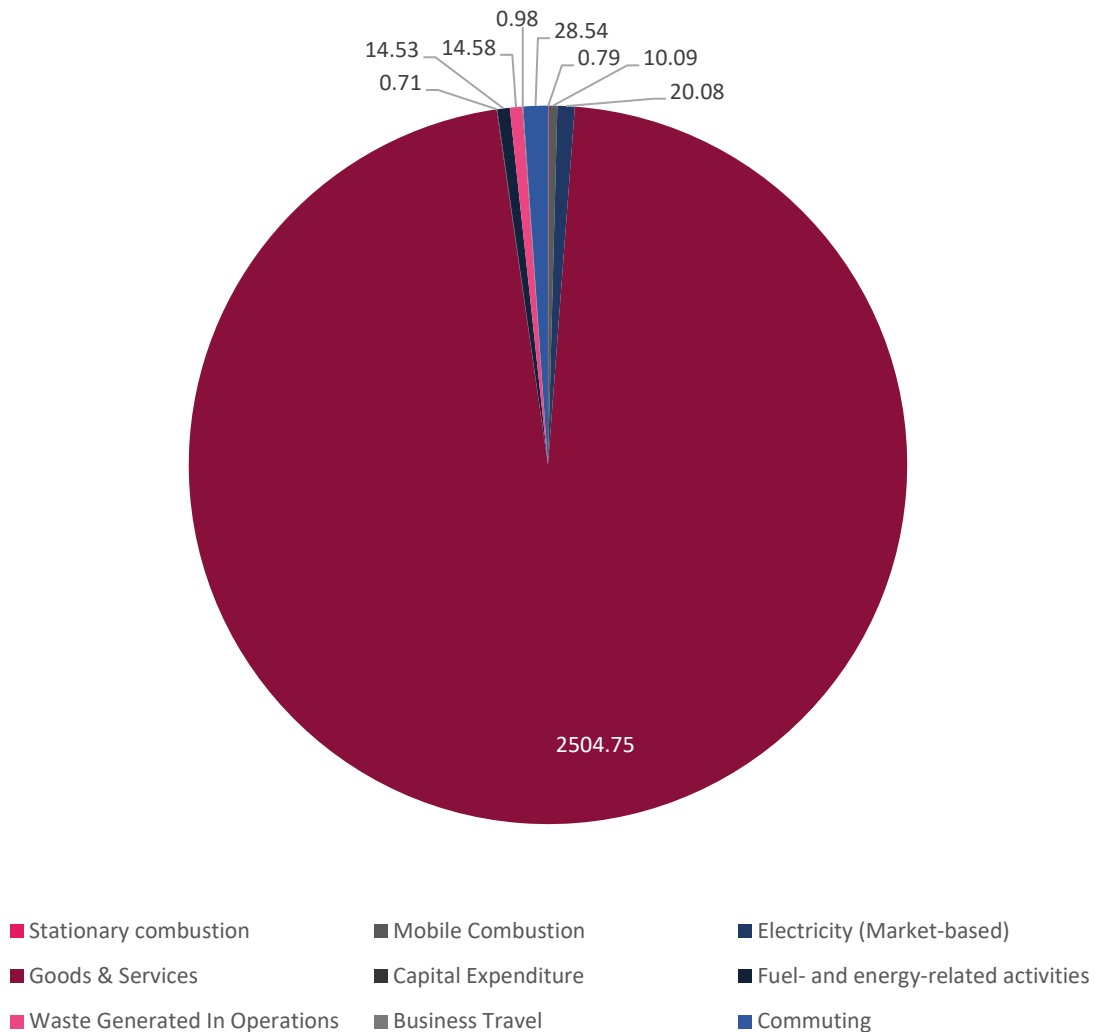
We have estimated a **carbon intensity of 111.6 tCO₂e per employee** and **340.7 tCO₂e per £m revenue** for the current reporting period. This is based on total market-based emissions.

**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 the electricity companies have purposefully chosen (or their lack of choice). A market-based method therefore considers the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.*

Current Emissions Reporting

The current year acts as the base year for Bray & Slaughter.

Emissions by Category (tCO₂e)



Emissions Reduction Targets

Bray & Slaughter is committed to reaching Net Zero by 2045. To keep us on track with this target, we have also set some near-term targets for 2030:

- Reduce our measured absolute scope 1, market-based scope 2 and scope 3 emissions by 42% from our baseline year by 2030.
- Measure downstream Scope 3 categories by 2027 and set near-term targets for these emissions.

The graph below shows our scope 1, market-based scope 2 and scope 3 emissions targets for 2030 **based on our baseline year emissions**. To achieve a linear reduction, we would need to reduce emissions by 8.4% each year, which equates to an annual scope 1 reduction of 0.91 tCO₂e, a market-based scope 2 reduction of 1.69 tCO₂e and a scope 3 reduction of 215.38 tCO₂e.

Reduction Targets to 2030



As the current year now acts as the base year, progress against these targets will be reported on in future reports.

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

Activity	Completion Date	Scope
Measure carbon emissions and use results to create a carbon reduction plan and set near- and long-term targets. Commit to measuring carbon emissions and adjusting reduction plans each year.	2021	1, 2 & 3
Implementation of a successful environmental management system and achievement of ISO14001 certification.	2022	1, 2 & 3
Provide 6 employees with Carbon Literacy training.	2023	1, 2 & 3
Publish an Environment and Sustainability Policy that outlines our goals and commitments. This policy will be reviewed regularly and will apply to all departments within the organisation.	2023	1, 2 & 3
Use of a new online project management tool (Procore) to reduce the use of paper at the office and transportation of paper to our sites.	2023	2 & 3
Incentivise staff to drive electric and plug-in hybrid vehicles by offering free charging facilities at the head office.	2023	3
Perform a renewable energy feasibility study at the head office.	2023	1 & 2
Maintain an asset list to allow the use of available product carbon footprint data in Capital Good's calculations.	2024	3
Measured all upstream emissions from activities, including all site-related procurement and operational activities. This will allow Bray and Slaughter to assess all impacts, prioritise reduction actions and have a reliable baseline prior to reduction activities against which to set targets.	2025	3

Activity	Target Date	Category
Consideration for upgrading current gas heating to low-carbon heating sources such as air source heat pumps is ongoing, including investigating eligibility for the Boiler Upgrade Scheme grant funding.	2025 & ongoing	Stationary Combustion
We have already implemented some measures to reduce energy use in our head office, such as switching some of our lighting to LED, the installation of lighting sensors and ensuring equipment is not left on standby when not in use. We will do an audit of our office (using a tool such as Business Energy Scotland's energy audit checklist) to identify any further improvements that can be made and switch our remaining lighting to LED once feasible.	2025	Stationary Combustion, Purchased Electricity
Plans are in place to switch to a 100% renewable energy tariff at the end of the current contract (end of 2026). This will reduce our market-based emissions to zero.	2026	Electricity (Market-based)
<p>We will continue to assess the feasibility of switching our current large ICE vehicles (2 x vans, 1 x flatbed) to electric or hybrid alternatives.</p> <p>There are currently government grants available to support with the electrification of fleet vehicles and expanding associated infrastructure, including:</p> <p>Plug-in Van and Truck Grant</p> <p>Electric vehicle infrastructure grant for staff and fleets</p> <p>Electric vehicle infrastructure grant for landlords</p> <p>Workplace Charging Scheme</p> <p>We will also work to reduce fuel consumption where possible by ensuring that proper tyre pressure is maintained, only purchasing new low-resistance tyres, regularly changing air filters, removing unnecessary weight and ensuring all staff are driving efficiently.</p>	2025 & ongoing	Mobile Combustion
<p>Working with the procurement team, formalise 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.</p> <p>Existing and new suppliers will be engaged with to ensure alignment with sustainability goals and target of Net Zero by 2045. Possible mechanisms to do so could include:</p>	2025	Purchased Goods and Services

<ul style="list-style-type: none"> - increasing the weighting of environmental accreditation in SMAS review process and Bray & Slaughter’s Pre-Qualification Questionnaire (PQQ), where possible - engaging suppliers by sharing this Carbon Reduction Plan and communicating net zero targets, and asking for suppliers’ information in return; - increasing supplier monitoring/reporting requirements including provision of supplier-specific data (see below); - partnering with sustainable suppliers and vendors for business requirements. 		
<p>Continue and expand supply chain engagement with existing suppliers.</p> <p>During the 2024 reporting period, the top 20 suppliers of production goods with spend totalling over £100k were surveyed, with a response rate of 15%.</p> <p>During the next reporting period, suppliers with whom Bray & Slaughter have a good working relationship will be targeted to request further information regarding emissions reporting, net zero targets and sustainability ambitions. This will be supplemented by further desk-based research of suppliers.</p> <p>This data collection will support the reduction journey by:</p> <ul style="list-style-type: none"> - 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 <p>encouraging supply chain integration towards Net Zero.</p>	2025	Purchased Goods and Services
<p>Work to collect the cost information needed to offer projects that include sustainable elements such as the use of sustainable materials, plant & machinery and construction methods to our clients. We will present these options to clients before costs are agreed so that funds are available to cover the higher cost of sustainable materials etc, should the client be willing to pay for a more sustainable project.</p>	2025	Purchased Goods and Services
<p>When conducting the annual review of company policies, ensure that all applicable policies align with carbon reduction commitments.</p>	2025	All scopes and categories
<p>Look into setting up an electric vehicle or home renewable energy sacrifice scheme for our employees.</p> <p>Other initiatives being explored to incentivise green commuting include having a two-tier system rewarding employee EVs over ICEs.</p>	2025	Commuting & WFH

Waste is already diverted from landfill. Continue to reduce waste emissions by exploring scope for reusing materials and reducing waste output on project sites.	2025	Operational Waste
Continue work to embed sustainability into our company culture , we will do this by adding applicable sustainability-related roles and responsibilities into job descriptions, sharing this carbon reduction plan with the organisation in a formal meeting and offering free Carbon Literacy training to more employees.	2025	All scopes and categories
Commit to measuring downstream emissions from all activities, including all site-related procurement and operational activities.	2025	Currently unmeasured

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. Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and measure Scope 3 activities have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard³.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

This Carbon Management Plan has been reviewed and approved by the Bray and Slaughter Executive Team.

Signed on behalf of Bray and Slaughter:

l Wilson

Name: Lee Wilson

Position: HSEQ Manager

Date: 26.09.2025

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1. <https://ghgprotocol.org/corporate-standard>
 2. <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
 3. <https://ghgprotocol.org/corporate-value-chain-scope-3-standard>