ADVANCE CONSTRUCTION GROUP

Carbon Reduction Plan

January 2026

Contents

Introduction

Through Advance Construction Group (The Company), which owns or manages more than 200 sites across Scotland, we are committed to creating happy, healthy, and inclusive communities for all our customers

This Carbon Reduction Plan (CRP) has been prepared in accordance with UK Govern PPN 006/21 standards with support from Senior Management.

As a company, we use this form to demonstrate our understanding of the climate impacts in our organisation including:

- The sources of our carbon emissions
- Our organisation's Scope 1, 2 and 3 carbon emission figures
- Our reduction targets for Scope 1, 2 and 3 emissions, aligned with the Scottish Government's goal of achieving net zero carbon emissions nationally by 2045
- Planned actions to reduce our carbon footprint

The Company uses this CRP to provide information about our organisation's calculated Scope 1, 2 and 3 carbon emissions, our emission reduction targets for these scopes, and the actions our business is taking to achieve emissions reductions.

Commitment To Reaching Net Zero

The Company is committed to achieving net zero emissions by 2045. Using the 2019-20 footprint as a baseline, emissions reduction targets have been developed for 2045 based on protocols from the Scottish Government, with an absolute emissions reduction of 94%. This Carbon Reduction Plan outlines the current footprint for the Company, emissions reduction targets and carbon mitigation actions.

Table 1 – Baseline Carbon Emissions

Baseline Year: 01 Apr 2019 – 31 March 2020	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	17207.14
Scope 2	155
Scope 3	0
Total Emissions	17362.14

Note: Scope 3 emissions were recorded as zero because, at the time of establishing the baseline carbon emissions for the period from 1 April 2019 to 31 March 2020, tracking this data was not a requirement. During that period, the reporting standards and regulations did not mandate the calculation or reporting of Scope 3 emissions.

The UK Streamlined Energy and Carbon Reporting (SECR) framework, introduced in 2019, primarily focused on Scope 1 and Scope 2 emissions, direct emissions from owned or controlled sources and indirect emissions from purchased electricity, respectively.

Scope 3 emissions, which encompass additional indirect emissions such as those from supply chains, employee travel, and product use, gained broader recognition and became required under later reporting standards, including the Greenhouse Gas Protocol and subsequent regulations.

Current Emissions

The Company has developed a carbon footprint for the business for the period 1 April 2024 to 31 March 2025. This is the first comprehensive emissions inventory undertaken by the business and is used as the baseline year for emissions reduction targets. As such, there is no separate baseline footprint reported this year, and the 2019-20 emissions will be used as a baseline for future reporting.

The 2024-25 footprint has been developed in line with the Greenhouse Gas Protocol covering Scopes 1, 2 and all relevant Scope 3 categories. The emissions results are set out in the table 2 below, broken down by emissions category. To calculate our emissions, the company adopted the conversion factors provided by the Department for Business, Energy & Industrial Strategy (BEIS) Greenhouse Gas Reporting Standards.

Table 2 – Carbon Emissions 2024-2025

Source	**Scope**	[✓]	**Emissions (tCO_2e)**
SCOPE 1 EMISSIONS – THIS SECTION IS REQUIRED			
Gaseous fuels (i.e. natural gas, butane, propane etc.)	Scope 1	✓	19.07
Liquid fuels (i.e. petrol, diesel, aviation spirit, fuel oil, gas oil etc.)	Scope 1	✓	12745.16
Solid fuels (i.e. coal, petroleum coke)	Scope 1		
Biofuel (i.e. biodiesel, biomethane, etc.)	Scope 1		
Biomass (i.e. wood logs, wood chips, wood pellets etc.)	Scope 1		
Biogas (i.e. biogas and landfill gas)	Scope 1		
Refrigerants and other gases (i.e. carbon dioxide, methane, nitrous oxide etc.)	Scope 1		
Passenger vehicles	Scope 1		
Vans	Scope 1		
Heavy Goods Vehicles	Scope 1		
Refrigerated HGVs	Scope 1		
Total scope 1 emissions			**12765.13**
SCOPE 2 EMISSIONS –			

Electricity purchased	Scope 2	✓	59.19
Total scope 2 emissions			**59.19**
SCOPE 3 EMISSIONS – EMISSIONS CALCULATIONS ARE NOT CURRENTLY REQUIRED			
Electricity transmission and distribution	Scope 3	✓	5.23
Purchased Goods and Services	Scope 3		
Water supply	Scope 3		
Water treatment	Scope 3		
Material use: construction (i.e. wood, bricks, concrete, insulation, tyres, plasterboard etc.)	Scope 3		
Material use: compost	Scope 3		
Material use: electrical items (i.e. fridges and freezers, IT, small and large electrical items, batteries)	Scope 3		
Material use: metal (aluminum cans and foils, mixed cans, scrap metal, steel cans)	Scope 3		
Material use: plastic	Scope 3		
Material use: paper	Scope 3		
Material use: other (books, glass, clothing, food and drink)	Scope 3		
Waste disposal: construction	Scope 3		
Waste disposal: refuse (household waste, organic waste, commercial and industrial waste)	Scope 3		
Waste disposal: electrical items	Scope 3		

Waste disposal: metal	Scope 3		
Waste disposal: plastic	Scope 3		
Waste disposal: paper	Scope 3		
Waste disposal: other (books, glass, clothing, food and drink)	Scope 3		
Business travel- air	Scope 3		
Business travel- sea	Scope 3		
Business travel- land	Scope 3		
Staff commuting	Scope 3		
Freighting goods	Scope 3		
Hotel stays	Scope 3		
Total scope 2 emissions			**5.23**

Emissions Trajectory Reduction Targets

Aligning with Scottish Government targets, the Company is committed to achieving net zero by 2045. To meet the Corporate Net Zero Tool's mandate of a 94% absolute reduction (Scopes 1, 2, and 3), we have set the following five-year targets (Table 3) using our 2019–20 footprint as a baseline:

- **2026–2030:** 57% reduction from baseline
- **2031–2035:** 69% reduction from baseline
- **2036–2040:** 80% reduction from baseline
- **2041–2045:** 94% reduction from baseline

Table 3 – Emissions Reduction

Emissions Reduction 2019 -2020 (Baseline: 17,362.14 (tCO_2e)			
Period	**Target Reduction (%)**	**Maximum Average Emissions (tCO_2e)**	**(tCO_2e)**
Current Baseline	0%	17362.14	
2026 -2030	57% Lower	7465.72	-9,896.42
2031 -2035	69% Lower	5382.26	-11,979.88
2036 - 2040	80% Lower	3472.43	13,889.71
2041 - 2045	94% Lower	1041.73	-16,320.41

Emissions Performance Overview (2019–2025)

Table 4 outlines our Company's progress towards net zero since the **2019-20** baseline year. It details the actual and projected carbon emissions in tonnes of carbon dioxide equivalent (**tCO2e**), showing significant fluctuations and an overall reduction trend.

Table 4 – Company's Progress 2019 - 2025

YEAR	PROJECTED TOTAL EMISSIONS (tCO2e)	REDUCTION FROM BASELINE (%)	Savings vs Baseline (tCO2e)
Baseline: 2019-20	17362.14	N/A – baseline year	
2020-21	12821.23	26.15%	4540.91
2021-22	13181.20	25%	4180.94
2022-23	5098.21	70.63%	12263.93
2023-24	10661.91	38.6%	6700.23
2024-25	12824.32	26.14%	4537.82

The above table is summaried as the following:

- Baseline Year (2019-20): Your starting point was 17,362.14 tCO2e.
- Initial Reductions (2020-22): The first two years saw steady reductions of approximately 25–26% compared to the baseline. This period likely reflects the impact of early carbon literacy training and the shift to remote working during the COVID-19 pandemic.
- Peak Performance (2022-23): This year represents the most significant reduction, with emissions dropping to 5,098.21 tCO2e—a 70.63% decrease from the baseline. This sharp decline often coincides with major structural shifts, including changing from white diesel to Biofuel for our vehicle fleet.
- Recent Trends (2023-25): Following the 2022-23 peak, emissions rose but remained well below the baseline.
  a. 2023-24: Emissions were 10,661.91 tCO2e (38.6% reduction).
  b. 2024-25: Emissions reached 12,824.32 tCO2e (26.14% reduction).

Carbon Reduction Projects

The Company has begun our decarbonisation programme through efficiency improvements across our offices and sites, continuing to focus its efforts on reducing the Company's environmental impact. There is a focus on initiating behaviour change amongst our Customers and Colleagues.

A summary of actions has been reported in the Company's Streamlined Energy and Carbon Reporting (SECR) 2024-25 report below with sources provided where available.

Planned actions to achieve emission reduction targets

The table below lists the emission source categories and their corresponding scopes. The categories used by our organisation are indicated with a check mark [✓].

Source	Scope	[✓]
Fuels (including gaseous, liquid, solid fuels, biofuels, biomass and biogas)	Scope 1	✓
Refrigerants and other gases (i.e. carbon dioxide, methane, nitrous oxide etc.)	Scope 1	
Business owned passenger vehicles	Scope 1	✓
Vans	Scope 1	✓
Heavy Goods Vehicles	Scope 1	✓
Refrigerated HGVs	Scope 1	
Electricity purchased	Scope 2	
Heat purchased (e.g. from a district heating network, steam)	Scope 2	
Cooling purchased	Scope 2	
Electrical Transmission and distribution	Scope 3	✓
Purchased Goods and Services	Scope 3	✓

The following outlines the steps the Company plans to take to reduce our carbon emissions, including any ongoing or completed initiatives. For each action, specify the emissions sources from the table above that you expect will be reduced, as indicated in the 'Sources these will address' column.

This section aims to assess our business's capacity by demonstrating our understanding of the environmental impact, primarily focusing on the emissions generated by our operations, as well as our ability and readiness to address these emissions.

Completed Mitigation Actions

Business Area	Action	Source(s) These Will Address
Head Office	Establishing a working group to develop and implement policies for the fleet to benchmark the existing fleet and fuel consumption.	• Fuels • Vans • Heavy Good Vehicles • Business owned passenger vehicles • Purchased Goods and Services
JMS Plant Hire Ltd	Replace old company vehicles with electrical/ hybrid cars and vans.	• Vans
ACS Tipper Division	Replacement of red diesel to HVO fuel for the plant and Tipper fleet of vehicles	• Fuels
Head Office	Installation of new heating and A/C system into all company buildings.	• Fuels
Head Office	Installation of Solar Panels in head Office	• Electrical Transmission and Distribution

Ongoing Mitigation Actions

Business Area	Action	Source(s) These Will Address
Head Office IT Depart	Develop of IT system to allow for the recording of fuel for each plant equipment by its company ID number or vehicle registration number.	• Vans • Heavy Good Vehicles

ATS	Implement training programmes for all plant operators to enhance their skills in plant operations, digging techniques, and throttle control	• Heavy Good Vehicles
JMS Plant Hire Ltd	Develop a re-bust plant maintenance regime for all plant machinery throughout the business	• Heavy Goods Vehicles

Planned Emissions Mitigation Activities

Business Area	**Action**	**Source(s) These Will Address**
JMS Plant Hire Ltd	Replace all plant excavators, dumpers and rollers with Hybrid or electric plant.	• Heavy Goods Vehicles
ACS	Transition the fleet to hybrid and electric vehicles with at least 20% of new orders for light commercial vehicles being hybrid or electric by 2027	• Vans • Fuels
Procurement	• Map key suppliers and request their carbon data. • Integrate carbon into procurement policies/ selection criteria. • Procure low carbon or renewable energy where possible across the Group.	• Purchased Goods and Services

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:

Signed on behalf of the Supplier:

Name: David Wilson

Position: Business Development Director

Signature: 

Date: 30 January 2026