

Carbon Reduction Plan



1.0 Introduction

This Carbon Reduction Plan (CRP) outlines Breheny Civil Engineering Ltd.'s (BCE) approach to carbon reduction for the period 2025 to 2026, whilst also setting the strategic direction to meet longer-term targets for 2030 and 2050.

Carbon Dioxide (CO₂) is produced when fossil fuels such as gas, oil, or diesel are combusted to produce energy for heating, electricity generation, material production, and transport.

Carbon emissions are categorised as:	• Scope 1 emissions: those produced directly by burning fuel on site such as gas for heating and diesel in vehicles;
	• Scope 2 emissions: those generated through the off-site generation of electricity;
	• Scope 3 emissions: those arising indirectly due to core operations, including the procurement of goods, business travel, and staff commuting.

This Carbon Reduction Plan outlines Breheny's baseline for Scope 1 and Scope 2 greenhouse gas (GHG) emissions and sets out our targets for reducing carbon intensity across our operations. In addition to these direct and energy-related emissions, the plan now includes a baseline year for Scope 3 emissions associated with our supply chain. Previously, only Scope 3 emissions from business travel (Category 6) were recorded.

For GHG reporting, Breheny defines its organisational boundary based on operational control. Accordingly, we report 100% of Scope 1 and 2 emissions from all operations under our direct control.

This plan is aligned with our wider environmental objectives, which are embedded within our ISO 14001 and ISO 50001 certified Integrated Management System. Furthermore, our Carbon Management System is externally verified to PAS 2080, reinforcing our commitment to credible and transparent carbon reduction.

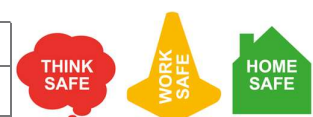
2.0 Scope

This Carbon Reduction Plan addresses BCE's direct Scope 1 emissions, indirect Scope 2 emissions and the Scope 3 categories identified as relevant to its operations. Category 9 downstream transport and distribution has been assessed, and no associated emissions have been identified. The plan applies to all Breheny company activities, including projects, offices and subcontractor operations within the defined organisational and reporting boundaries.

3.0 Commitment to Achieving Net Zero

Breheny Civil Engineering Ltd recognises that the impacts of climate change will disrupt the natural, economic, and social systems we depend on. This disruption will impact global food security, damage infrastructure, and jobs, and harm human health. Consequently, we are fully committed to supporting the UK Government's ambition of achieving net-zero carbon emissions by 2050 and are actively collaborating with our Supply Chain Partners and Clients to do the same.

As part of our continued commitment to achieving Net Zero, BCE successfully obtained verification to PAS 2080:2023 Carbon management in buildings and infrastructure. BCE utilises NQA, an independent certification body to assess and verify conformance with PAS 2080.



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4.0 Baseline Year

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which future emissions reduction can be measured. Breheny has established the 2023/24 financial year as the baseline year for its reported Scope 3 emissions.

Baseline Year: 2018	
The baseline was determined using information gathered through Breheny's third-party accredited ISO 50001 Energy Management System. The data recorded was reviewed and 2018 was established as the base year for scope 1 and 2 emissions. Historically, only Scope 3 emissions associated with business travel have been recorded.	
Baseline year emissions:	
Emissions	Tonnes CO ₂ e
Scope 1 emissions - those produced directly by burning fuel on site such as gas for heating and diesel in vehicles	8,832
Scope 2 emissions - emissions: those generated through the off-site generation of electricity;	297
Scope 3 (Cat 6 Business travel)	251
Total Emissions (Tonnes CO ₂ e)	9,380

The carbon baseline for BCE's scope 3 emissions is detailed in the following table:

Base Line Year Scope 3 emissions 2023-2024	
Breheny has established the 2023–24 financial year as the baseline for measuring Scope 3 carbon emissions. This 12-month period serves as the "base year" for our net zero greenhouse gas (GHG) emissions objective and our associated science-based reduction targets. The primary data source for this baseline is the Company's accounting system, COINS, specifically drawing on Breheny's commodities and subcontractor accruals.	
Baseline year emissions	
Emissions	Tonnes CO ₂ e
Cat.1 - All upstream (cradle to gate) emissions of Purchased goods and services;	38,483.15
Cat 2 - All upstream (cradle to gate) Capital goods	639.30
Cat 3 –Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2, including: - Upstream emissions of purchased fuels (extraction, production, and transportation of fuels consumed by the reporting company). WTT. - Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by the reporting company) – WTT generation & WTT T&D. - Transmission and distribution (T&D) losses (generation of electricity, steam, heating, and cooling that is consumed (i.e., lost) in a T&D system) – reported by end user.	1,349.24
Cat 4 - Upstream transport and distribution - The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use)	5,406.17
Cat 5 - Waste generated in company operations - The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment:	18.17
Cat 6 - Business travel - The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g., from energy use)	280.76
Cat 7 - Employee commuting - The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use)	194.84
Total Emissions Tonnes CO ₂ e)	51,996.34

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5.0 Current Emissions Reporting

Scope 1	25/26 Tonnes CO ₂ e	24/25 Tonnes CO ₂ e	23/24 Tonnes CO ₂ e
Fuel combustion in non-road mobile machinery and generators	4,263.33	5,106.88	5,155.59
Fuel Combustion in Company Vehicles	288.13	350.43	394.66
Gas combustion to heat company premises	10.36	8.32	2.39
Fugitive emissions (incl. Refrigerant gases and AC) - No top ups reported	0	0	0
Scope 1 subtotal (tCO₂e)	4,561.82	5,465.63	5,552.64
Scope 2			
Generation of purchased electricity for company premises and projects	56.36	81.89	72.02
Scope 2 subtotal (tCO₂e)	56.36	81.89	72.02
Scope 3			
Cat.1 - All upstream (cradle to gate) emissions of Purchased goods and services;	29,273.49	34,884.70	38,483.15
Cat 2 - All upstream (cradle to gate) Capital goods	907.14	806.59	639.30
Cat 3 –Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2, including: - Upstream emissions of purchased fuels (extraction, production, and transportation of fuels consumed by the reporting company). WTT. - Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by the reporting company) – WTT generation & WTT T&D. - Transmission and distribution (T&D) losses (generation of electricity, steam, heating, and cooling that is consumed (i.e., lost) in a T&D system) – reported by end user.	1,190.56	1,337.14	1,349.24
Cat 4 - Upstream transport and distribution - The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use)	3,260.01	4,071.13	5,406.17
Cat 5 - Waste generated in company operations - The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment:	49.14	52.39	18.17
Cat 6 - Business travel - The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g., from energy use)	162.57	210.94	280.76
Cat 7 - Employee commuting - The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use)	212.52	194.84	194.84
Scope 3 subtotal (tCO₂e)	35,055.43	41,557.73	46,371.63
Total emissions (tCO₂e)	39,673.61	47,105.26	51,996.34

Note: Individual emissions categories are displayed to two decimal places. Totals and percentage movements are calculated from the underlying unrounded values; consequently, the sum of the displayed category figures may differ slightly from the reported total due to rounding.



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6.0 Our Emission Reduction Targets

FY2025/26 reported emissions totalled 39,673.61 tCO₂e, compared with 47,105.26 tCO₂e in FY2024/25, representing a year-on-year reduction of 7,431.65 tCO₂e or 15.78%. Scope 1 emissions reduced by 16.54%, Scope 2 emissions reduced by 31.18%, and Scope 3 emissions reduced by 15.65%.

To continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

Target	Progress for FY25/26
To reduce our Scope 1 & 2 carbon emissions by 50% by 2030 to align with SBTi 1.5°C pathway and to measure and reduce our Scope 3 emissions. To become a net-zero carbon emissions business by 2050 – Direct Operations (Scope 1 & 2)	As of the 2025/26 financial year, Scope 1 and Scope 2 emissions totalled 4,618.18 tCO₂e, a 49.41% reduction compared with the 2018 baseline of 9,129 tCO₂e and a 16.75% reduction compared with 2024/25. BCE is therefore 0.59 percentage points from achieving its 50% reduction target for 2030. BCE has exceeded its 20% Scope 3 reduction target and remains committed to achieving net-zero supply chain emissions by 2050.
Maintain and improve the process for annual Scope 3 emissions reporting, including validation of material sources, data-quality improvement and engagement with supply chain partners to identify further carbon-reduction opportunities.	BCE has established the FY2023/24 Scope 3 baseline and now reports relevant Scope 3 emissions annually. Against the baseline of 46,371.63 tCO₂e, emissions reduced to 35,055.43 tCO₂e in FY2025/26, a reduction of 11,316.20 tCO₂e or 24.40%. BCE has therefore exceeded its 20% Scope 3 reduction target by 4.40 percentage points. It will continue to validate material emissions sources, improve data quality and engage supply chain partners to identify and sustain further reductions toward net-zero supply chain emissions by 2050.
Increase the proportion of renewable electricity procured across BCE premises and projects, with the objective of achieving 100% renewable electricity where grid connection and suitable contractual arrangements are practicable.	The 2026 renewable-electricity procurement target has not yet been achieved. BCE is working with its energy broker to confirm current renewable electricity coverage, identify remaining non-renewable supplies and develop a time-bound transition plan. Separately, reported purchased-electricity emissions reduced from 81.89 tCO₂e in FY2024/25 to 56.36 tCO₂e in FY2025/26, a reduction of 31.18%. Progress toward the procurement objective will be monitored through the proportion of electricity purchased under contracts supported by verified renewable-electricity evidence.
Transition the fleet to electric or zero-emission models by 2030 where this is the best technical and economic solution, and pursue other ultra-low-emission solutions where EVs are not viable.	36.9% of BCE's total vehicle fleet are EVs, and EVs account for 94.3% of BCE's car fleet. The six remaining non-EV cars are hybrids and are scheduled to be replaced with EVs when their leases expire, after which BCE's car fleet will be 100% electric. BCE will continue to assess technically and commercially viable zero- and ultra-low-emission options for vans and HGVs against the 2030 fleet target.
Undertake a phased replacement of our fleet of Non-Road Mobile Machinery (NRMM) to zero or ultralow emission models by 2035. Ensure that, by 2035, all hired-in non-road mobile machinery comprises zero- or ultra-low-emission models.	BCE is investing in excavators with EU Stage V engines to improve fuel efficiency and reduce emissions. Hybrid and electric NRMM are being evaluated on projects, and BCE is engaging plant-hire suppliers to increase the availability of zero- and ultra-low-emission equipment. Progress toward the 2035 target will be monitored through the proportion of owned and hired NRMM meeting the zero- or ultra-low-emission criteria.
To transition from generators reliant on fossil fuels providing temporary power supplies to BCE projects to hybrid power systems providing sustainable power solutions or direct connection to the grid utilising renewable power supplies where practicable.	BCE is evaluating hybrid, hydrogen and solar power-generation systems for use on projects. Where grid connection is practicable, BCE is working with its energy broker to identify suitable electricity-supply arrangements and increase the proportion procured from verified renewable sources.
To continue increasing the use of sustainable alternative fuels, including Hydrotreated Vegetable Oil (HVO), in non-road mobile machinery and generators where technically and commercially practicable, while evaluating lower-emission plant and power solutions.	HVO was used in NRMM and generators during FY2025/26. The reported Scope 1 total already includes 10.97 tCO₂e from HVO combustion, while the reported Scope 3 Category 3 total already includes 85.90 tCO₂e of associated upstream HVO emissions. These figures are component disclosures only and must not be added separately to the emissions table, scope subtotals or annual total. BCE will continue working with clients and suppliers to expand HVO use where technically and commercially practicable. The volume of HVO consumed and the estimated emissions avoided compared with conventional diesel will be reported when the verified consumption data are available.

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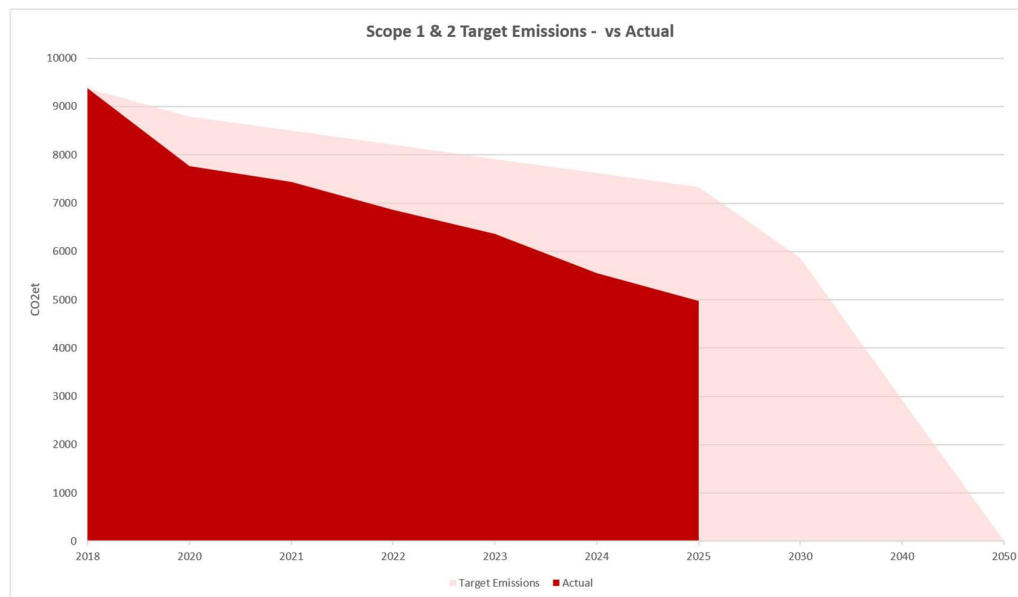


Reduce waste within the business	We have processes in place to ensure that, in accordance with legislation, waste is managed sustainably following the waste hierarchy of prevention, to ensure a reduction in waste sent to landfill and in the carbon emissions of landfilling. We will promote a reduction in waste through training and awareness.
Development of sustainable procurement practices (efficiencies /low carbon through supply chains) i.e., low carbon concrete and warm mix asphalt.	We are actively working to procure sustainable products and services by engaging closely with our supply chain. To support this, we are raising awareness of sustainable procurement practices through targeted training and development. In line with our independently verified PAS 2080 Carbon Management System, we will consistently offer low-carbon options to our clients wherever possible.

In the 2025/26 financial year, Scope 1 and Scope 2 greenhouse gas emissions totalled 4,618.18 tCO₂e, compared with 5,547.52 tCO₂e in 2024/25. This represents a year-on-year reduction of 929.34 tCO₂e, or 16.75%. Against the 2018 Scope 1 and Scope 2 baseline of 9,129 tCO₂e, emissions have reduced by 49.41%.

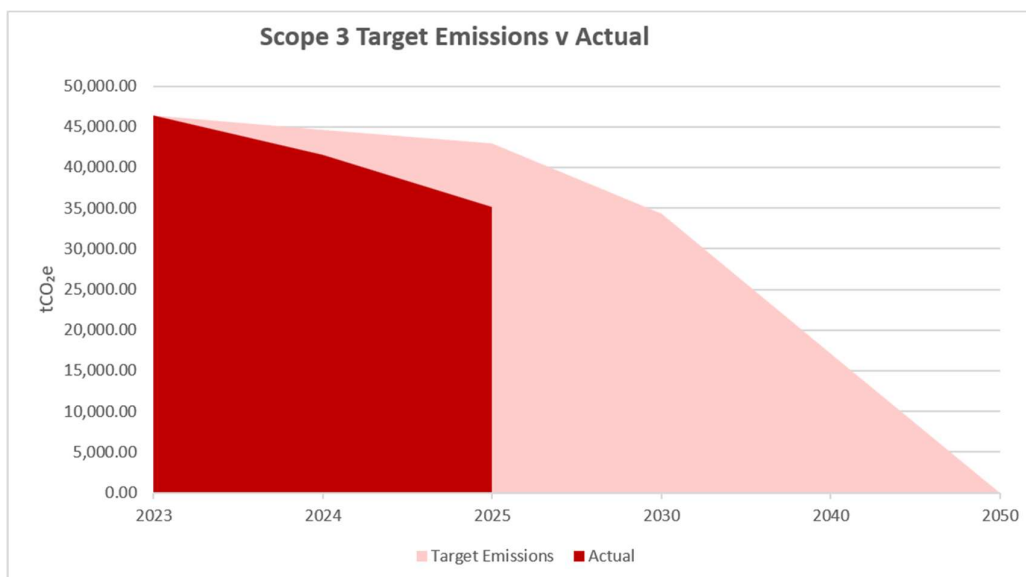
The reduction was driven by lower emissions from non-road mobile machinery and generators and from company vehicles. Purchased electricity emissions reduced from 81.89 tCO₂e in 2024/25 to 56.36 tCO₂e in 2025/26, a reduction of 31.18%. Overall progress is close to the target of a 50% reduction in Scope 1 and Scope 2 emissions by 2030.

Progress toward this target is illustrated in the graph below, which shows year-on-year emission reductions since 2018:



Progress towards achieving our Scope 3 targets is illustrated below:

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Scope 3 emissions reduced from 41,557.73 tCO₂e in FY2024/25 to 35,055.43 tCO₂e in FY2025/26. This represents a year-on-year reduction of 6,502.30 tCO₂e, or 15.65%, primarily due to lower Category 1 purchased goods and services emissions and the associated reduction in Category 4 upstream transport and distribution emissions.

7.0 Operational Emissions (Scopes 1 & 2):

7.1 Renewable Electricity

BCE is working with its energy broker to confirm current renewable electricity coverage, identify renewable tariff options and increase the proportion of electricity procured from verified renewable sources across Breheny premises and projects where grid connection and suitable contractual arrangements are practicable. Reported purchased-electricity emissions reduced from 81.89 tCO₂e in FY2024/25 to 56.36 tCO₂e in FY2025/26, a reduction of 31.18%. This reduction reflects the Scope 2 calculation for purchased electricity and is reported separately from progress toward the renewable-electricity procurement objective.

Solar panels have been installed at the Huntingdon office and workshop. Electricity generated is used on site where possible, with surplus generation exported to the grid. A separate solar installation has also been completed at Head Office as part of the refurbishment. On-site solar generation supports the reduction of grid electricity demand but is reported separately from progress toward the renewable-electricity procurement objective.

7.2 Fleet

Breheny operates 160 vans, of which 40 are hybrids and 1 is fully electric; 3 HGVs; and 105 cars, of which 99 are EVs and 6 are hybrids. Company vehicle fuel combustion accounted for approximately 6.3% of Scope 1 emissions in FY2025/26, compared with approximately 6.4% in FY2024/25. Emissions from company vehicles reduced from 350.43 tCO₂e to 288.13 tCO₂e, a year-on-year reduction of 17.78%. BCE aims to transition its fleet to electric or zero-emission models by 2030 where this is the best technical and economic solution and will pursue other ultra-low-emission solutions where EVs are not viable.

At present, 36.9% of BCE's vehicle fleet are EVs. EVs account for 94.3% of BCE's car fleet.

Charge points are available at all regional offices, and charging facilities are provided on Breheny construction projects where suitable infrastructure can be installed.



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7.3 Non-Road Mobile Machinery (NRMM) and Generators

The operation of non-road mobile machinery and generators accounted for approximately 93.5% of Breheny's Scope 1 emissions in FY2025/26, compared with approximately 93.4% in FY2024/25. Emissions from this source reduced from 5,106.88 tCO₂e to 4,263.33 tCO₂e, a year-on-year reduction of 16.52%. The factors considered likely to have contributed to the reduction are lower overall fuel consumption, changes in project activity and plant utilisation, improved fuel efficiency from newer plant, and the displacement of conventional fossil diesel through HVO use. The FY2025/26 Scope 1 total already includes 10.97 tCO₂e from HVO combustion, and the Scope 3 Category 3 total already includes 85.90 tCO₂e of associated upstream HVO emissions. These figures are component disclosures only and must not be added separately to the emissions table, scope subtotals or annual total. The contribution of HVO substitution to the year-on-year reduction will be quantified from verified HVO consumption, comparative diesel and activity data; any avoided-emissions estimate will be reported as a performance indicator rather than deducted again from the reported footprint. BCE aims to undertake a phased replacement of its non-road mobile machinery with zero- or ultra-low-emission models by 2035 and to continue increasing the use of sustainable alternative fuels, including HVO, where technically and commercially practicable. Progress toward the 2035 target will be monitored through the proportion of owned and hired NRMM meeting the zero- or ultra-low-emission criteria.

8.0 Indirect Emissions (Scope 3)

In FY2025/26, Scope 3 emissions accounted for approximately 88.4% of BCE's reported carbon footprint. These emissions are therefore the principal focus of BCE's supply chain engagement, data-quality improvement and sustainable procurement activities.

BCE has calculated and reported relevant Scope 3 emissions for FY2023/24, FY2024/25 and FY2025/26. FY2023/24 remains the baseline year for measuring progress toward the Scope 3 reduction target and longer-term net-zero supply chain objective.

8.1 Business Travel

Breheny reports indirect Scope 3 Category 6 emissions from employee business travel, including cars, planes, trains and other transport used for work purposes.

8.2 Supply Chain

BCE is working with major supply chain partners to improve emissions data and identify reduction opportunities. FY2023/24 is the Scope 3 baseline year, and relevant Scope 3 emissions are reported for FY2023/24, FY2024/25 and FY2025/26.

8.3 The boundary for scope 3 emissions is set as follows:

- Cat.1 - All upstream (cradle to gate) emissions of Purchased goods and services;
- Cat 2 - All upstream (cradle to gate) Capital goods;
- Cat 3 – Fuel- and energy-related activities not included in Scope 1 or Scope 2: upstream emissions from purchased fuels, including well-to-tank emissions; upstream emissions from purchased electricity; and transmission and distribution losses associated with purchased electricity.
- **Cat 4** - Upstream transport and distribution - The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use);
- Cat 5 - Waste generated in company operations - The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment;
- **Cat 6** - Business travel - The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g., from energy use);
- **Cat 7** - Employee commuting - The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use);

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- **Cat 9** - Downstream transport and distribution - The scope 1 and scope 2 emissions of transportation providers, distributors, and retailers that occur during use of vehicles and facilities (e.g., from energy use).

The Scope 3 emissions categories shown in bold are those required to be reported under PPN 006 and the associated Technical Standard for Completion of Carbon Reduction Plans.

There are no CAT 9 Downstream transport and distribution emissions associated with Breheny's products and services.

9.0 Completed/Implemented Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2018 baseline.

- All BCE owned premises have had their fluorescent lighting replaced with LEDs;
- PIR sensors to be fitted in all regional offices;
- Only EVs have been offered through the company car scheme since 2022; the six remaining non-EV cars in the current fleet are hybrids from earlier lease arrangements and will be replaced with EVs when their leases expire.
- Charge Points for EVs have been installed at Breheny regional offices;
- Microsoft Teams has been utilised within the business to enable internal and external meetings to be held online;
- Solar hybrid generators have been trialled on our projects;
- Hydrogen and Solar powered welfare facilities have been trialled on our projects;
- Solar panels have been installed at the Huntingdon office and workshop; electricity generated is used on site where possible, with surplus generation exported to the grid;
- A separate solar-panel installation was completed at Head Office as part of the refurbishment;
- Trialled electric forward tipping dumpers and telescopic materials handlers;
- Third Party PAS 2080 verification obtained and supporting Carbon Management System developed and implemented.

10.0 Declaration and Sign Off

This Carbon Reduction Plan has been developed in accordance with PPN 006, its associated guidance, and the technical standard for completing Carbon Reduction Plans.

Emissions have been measured and reported following the GHG Protocol Corporate Accounting and Reporting Standard, as required under the Carbon Reduction Plan reporting framework. Emission factors have been sourced from recognised industry databases, including (but not limited to) the UK Government Greenhouse Gas Reporting Conversion Factors, Bath ICE, and relevant Environmental Product Declarations (EPDs). All emissions are reported in tonnes carbon dioxide equivalent (tCO₂e).

Scope 1 and Scope 2 emissions are reported in compliance with Streamlined Energy and Carbon Reporting (SECR) requirements. The relevant subset of Scope 3 emissions has been reported in line with both the Carbon Reduction Plan guidance and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

This Carbon Reduction Plan, including the FY2025/26 emissions data and progress against the stated reduction targets, has been reviewed and formally approved by the Board of Directors for the current reporting cycle.

John Breheny – Chairman

14th September 2026

Publication Date 16th September 2026.

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