Carbon Reduction Plan.

Publication Date: 02 September 2026

Reporting Period: 01 January 2025 – 31 January 2026

Aligned to: PPN 006 (Updated February 2025)

Carbon Reduction Plan Policy Statement

Recognising that climate change poses a direct threat to the future of the planet, M&J Group Limited is committed to reducing our carbon emissions in line with UK Government policy and achieving Net Zero greenhouse gas emissions.

Our general policy is to:

- Provide effective control of carbon emissions arising from our work activities.
- Consult with employees on matters affecting carbon emissions.
- Maintain and purchase energy-efficient plant and equipment.
- Monitor, measure, track and reduce carbon emissions in line with our Net Zero targets.
- Provide information, instruction and training for employees and our supply chain.
- Influence clients and suppliers in carbon reduction measures.
- Offset residual emissions that cannot be eliminated.
- Review and revise this policy annually.

Signed:

Dean Thomas-Hay, SHEQ & Training Director

Date: 02 September 2026

Review Date: 02 September 2027

Commitment to Achieving Net Zero

M&J Group commits to achieving Net Zero greenhouse gas emissions by 2050, in line with the UK Climate Change Act 2008 and the requirements of PPN 006 (updated February 2025).

In addition, M&J Group maintains an internal accelerated target to achieve Net Zero by 2035, reflecting our organisational ambition and ongoing investment in carbon reduction measures.

Baseline Emissions Footprint

Baseline Year: August 2022 – August 2023 Baseline emissions were calculated using a combination of actual data and reasonable estimates, covering energy usage, business travel and fleet, F-gas leakage, staff commuting, waste, and purchased goods & services.

Baseline Emissions:

Emissions Source	tCO_2e
Scope 1	262.42
Scope 2	46.40
Scope 3	7,628.17
Total	**7,937.17**

Current Emissions Reporting (Jan 2025 – Jan 2026)

Emissions for this reporting period have been calculated using:

- The GHG Protocol Corporate Standard
- The Corporate Value Chain (Scope 3) Standard
- UK Government conversion factors for company reporting
- A diesel-dominant fleet assumption (standard for construction operations)
- Reasonable estimates for Scope 2 and Scope 3 where full data is temporarily unavailable

Scope 1 – Direct Emissions (Fleet)

Total diesel used: 172,184.574 litres

DEFRA diesel factor: 2.676 kg CO_2e per litre

$$172,184.574 \times 2.676 = 460,780.07 \text{ kg } CO_2e$$

$$\frac{460,780.07}{1000} = 460.78 \text{ t}CO_2e$$

Scope 2 – Purchased Electricity (Valda Energy, Estimated)

Scope 2 emissions have been estimated using the average ex-VAT monthly electricity spend with Valda Energy over the most recent three months, extrapolated to an annual figure and converted to kWh using typical UK non-domestic unit rates, then to tCO_2e using current UK grid emission factors.

Scope 2: 31.6 tCO_2e *(estimated)*

Scope 3 – Indirect Emissions (Estimated)

Scope 3 emissions have been estimated using prior-year data for commuting, business travel, waste, and purchased goods & services.

Scope 3: 7,585.09 tCO_2e *(estimated)*

Total Emissions (Jan 2025 – Jan 2026)

$$460.78 + 31.6 + 7{,}585.09 = 8{,}077.5 \ tCO_2e$$

On-site Renewable Generation (Photovoltaic Panels)

M&J Group operates an 8.4 kW AC photovoltaic system installed on the flat roof of our headquarters.

Monitoring data for the period January 2025 to January 2026 shows:

- Total PV generation: 9.13 MWh
- Estimated environmental benefit:
  - 6 kg CO_2 emissions avoided
  - 414 equivalent trees planted
  - 100,000 km driven on sunshine

This on-site renewable generation reduces our reliance on grid electricity and demonstrates measurable progress in reducing operational emissions. PV output will be fully integrated into future Scope 2 calculations once full import/export and self-consumption data is available.

Emissions Reduction Targets

M&J Group aims to reduce carbon emissions by 10% or more year-on-year to support our Net Zero commitments.

Measures already implemented include:

- Installation of photovoltaic panels on HQ roof
- Transitioning fleet vehicles to more efficient models and EVs
- Improved journey planning and fleet management
- Behavioural change programmes for staff
- Increased use of remote meetings (Teams/Zoom)

Residual emissions will be addressed through high-quality, verified offsetting projects.

Carbon Reduction Projects

Completed Projects

- ISO 14001:2015-driven environmental improvements
- LED lighting and PIR sensors
- EV charging points
- Upgraded insulation
- Remote meetings to reduce travel
- Encouraging low-carbon commuting
- Installation of photovoltaic panels (Nov 2022)

Future Projects

Scope 1

- Additional EV charging points
- Continued transition to electric/hybrid fleet
- Enhanced journey planning and van sharing
- Overnight stays to reduce repeated long-distance commuting

Scope 2

- Potential switch to use of REGO-certified electricity
- Switch-off campaigns
- Maintenance programmes for efficient performance
- Potential Installation of air source heat pumps

Scope 3

- Waste reduction and reuse programmes
- Supplier engagement to reduce packaging and deliveries
- Donation of surplus materials to community projects
- Approved Suppliers List with sustainability criteria
- Hybrid working and low-carbon commuting
- Use of local suppliers
- Support for community renewable projects

Governance, Review & Continual Improvement (ISO 14001:2015)

M&J Group conducts formal ISO-aligned Management Review meetings to evaluate environmental performance, carbon reduction progress, and opportunities for continual improvement.

The January 2026 review identified several significant achievements:

Operational CO_2 Mitigation Achievements

- Roofing Mineral CO_2 Absorption: Life-cycle CO_2 absorption of 35,966 kg achieved through mineral roofing systems.
- Flame-Free Roofing Systems (No Gas Torch): CO_2 mitigation of 9,353.41 kg, eliminating emissions associated with gas-torch roofing.
- Total Equivalent Environmental Benefit: Combined mitigation equals 2,703 trees planted.

Performance Against Targets

- Mineral Capsheet Usage: Installed square metres increased 15% over 2024, exceeding the organisational target by 5%.

Monitoring & Compliance

- Site inspections confirm operational monitoring is being conducted.
- A lack of environmental evidence/monitoring records was identified on some sites. This has been logged as an Opportunity for Improvement.

Continuous Improvement Actions

- Strengthen environmental monitoring records across all sites.
- Increase documentation of CO_2-saving materials and installation methods.
- Expand training for site managers on environmental evidence collection.
- Integrate roofing-related CO_2 mitigation data into future CRP reporting cycles.
- Enhance supplier engagement to prioritise low-carbon materials and flame-free systems.

Carbon Offsetting

Offsetting will be used only after all reasonable reduction measures have been implemented. M&J Group is exploring partnerships with reputable organisations supporting:

- Renewable energy projects
- UK and international tree planting
- Nature-based and community-based projects

Data Improvement

M&J Group will continue improving data accuracy, particularly for Scope 3 emissions, through:

- Enhanced supply chain data collection
- Improved commuting and business travel data capture
- Refinement of waste and purchased goods reporting
- Annual methodology reviews aligned with evolving guidance

Declaration and Sign-Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 (updated February 2025) and the associated reporting standard.

Emissions have been reported and recorded in accordance with:

- The GHG Reporting Protocol Corporate Standard
- The Corporate Value Chain (Scope 3) Standard
- UK Government conversion factors for company reporting

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions (including Category 7: Employee Commuting) has been reported in line with the published reporting standard for Carbon Reduction Plans.

This Carbon Reduction Plan has been reviewed and approved by the Board of Directors.

Dean Thomas-Hay

SHEQ & Training Director

2nd September 2026.