McAndrew Martin Limited

CRITICAL SERVICE SOLUTIONS BY SECURE DESIGN

Carbon Reduction Programme

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CARBON REDUCTION PROGRAMME

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Glossary

Acronym / Term	Description
Scope 1	Direct greenhouse gas emissions from sources owned or controlled by MML, such as company vehicles and fuel use.
Scope 2	Indirect greenhouse gas emissions from purchased energy used by MML, such as electricity.
Scope 3	Other indirect greenhouse gas emissions that occur as a result of MML's activities but are outside its direct control, such as business travel, employee commuting, waste, procurement and supplier activities.
Greenhouse Gas Emissions	Gases released into the atmosphere that contribute to climate change, including carbon dioxide, methane and nitrous oxide.
tCO_2e	Tonnes of carbon dioxide equivalent; a standard unit used to express the impact of different greenhouse gases in one comparable measure.
Net Zero	A position where greenhouse gas emissions are reduced as far as reasonably practicable, with any remaining verified residual emissions balanced through credible offsetting or removal measures.
Carbon Offset	A verified reduction or removal of greenhouse gas emissions used to compensate for residual emissions that cannot currently be avoided or reduced.
Residual Emissions	Emissions that remain after reasonable avoidance, reduction and replacement measures have been implemented.
Carbon Intensity	A measure of emissions relative to business activity, such as emissions per employee, per project, per £ turnover or per business mile.
Baseline Year	The reference year against which future emissions performance and reductions are measured. For this programme, the baseline year is 2025.
Emissions Factor	A conversion value used to calculate greenhouse gas emissions from activity data, such as fuel use, mileage or electricity consumption.

1. Introduction

McAndrew Martin Ltd is committed to reducing its environmental impact and supporting the UK's Net Zero target. This Carbon Reduction Programme sets out MML's approach to measuring, managing and reducing greenhouse gas emissions across its operations and relevant supply chain activities.

2 Purpose

The purpose of this programme is to provide McAndrew Martin Ltd with a structured, measurable and auditable approach to reducing greenhouse gas emissions across its operations and supply chain. The programme supports MML's commitment to achieving Net Zero greenhouse gas emissions for its UK operations by 2050, reducing emissions wherever reasonably practicable, and addressing verified residual emissions through credible carbon offsetting or removal measures.

3 Scope

This programme applies to MML's UK and International operations, including office activities, company vehicles, business travel, employee commuting, waste, procurement and relevant supplier and subcontractor activities where data is available. It covers Scope 1, Scope 2 and relevant Scope 3 greenhouse gas emissions.

4 Programme Objectives

- Achieve Net Zero greenhouse gas emissions for MML's UK operations by 2050 through sustained emissions avoidance, reduction and replacement measures, supported by the treatment of verified residual emissions that cannot reasonably be eliminated.
- Measure MML's organisational carbon footprint annually across Scope 1, Scope 2 and relevant Scope 3 emissions.
- Reduce operational emissions through energy efficiency, fleet transition, travel reduction, resource efficiency and employee engagement.
- Improve Scope 3 emissions visibility, including business travel, employee commuting, waste, procurement and supply chain impacts where data is available.
- Maintain ISO 14001 environmental management controls and link carbon reduction actions to environmental objectives and operational controls.
- Use verified carbon offsetting only for residual emissions that cannot yet be reasonably avoided or reduced.
- Support suppliers and subcontractors in improving their environmental performance and developing their own credible pathways towards Net Zero by 2050 or sooner.
- Report progress annually to senior management and update the Carbon Reduction Plan at least once per year.

5 Baseline Emissions Position

For this first reporting cycle, 2025 is used as both MML's baseline year and current reporting year. The 2025 emissions data therefore establishes the reference point against which future annual emissions performance, reductions and progress towards Net Zero will be measured. Future reporting years will be compared against this 2025 baseline.

Emissions Category	Baseline & Current Year	Emissions
Scope 1	2025	65.88 tCO_2e
Scope 2	2025	4.028 tCO_2e
Scope 3 included sources	2025	161.46 tCO_2e
Total baseline emissions	**2025**	**231.368 tCO_2e**

This baseline will be used as the reference point for monitoring emissions reduction performance and assessing progress towards Net Zero.

6 Carbon Reduction Hierarchy

Avoid: Remove unnecessary travel, energy use, waste and resource consumption wherever practicable.
Reduce: Improve efficiency through operational controls, technology, behaviour change and better planning.
Replace: Transition to lower-carbon alternatives, including renewable energy, low-emission vehicles and sustainable procurement options.
Offset: Offset only residual emissions that remain after reasonable reduction actions have been implemented.
Review: Monitor results annually and revise objectives, actions and targets where required.

7 Scope 1 Reduction Actions

- Review company vehicle usage annually and identify opportunities to reduce mileage, improve journey planning and consolidate site visits.
- Transition the company fleet towards EV and hybrid vehicles by 2030, where operationally suitable and commercially viable.
- Monitor fuel consumption and mileage data to identify high-use vehicles and opportunities for reduction.
- Include carbon impact considerations when procuring or replacing vehicles and equipment.
- Promote efficient driving practices through employee communication and toolbox talks.

8 Scope 2 Reduction Actions

- Continue use of LED lighting and PIR controls across MML office areas where practicable.
- Review electricity use annually and investigate opportunities to reduce consumption.
- Ensure electrical equipment is switched off when not in use and promote responsible energy behaviours.
- Consider renewable electricity tariffs or low-carbon energy procurement options where feasible.
- Assess the suitability of EV charging points at office locations to support the future fleet and employee transition to lower-emission vehicles.

9 Scope 3 Reduction Actions

- Maintain work-from-home arrangements where operationally appropriate to reduce employee commuting emissions.
- Improve annual employee commuting data collection to support more accurate carbon reporting.
- Plan business travel to maximise single-trip efficiency and reduce repeat journeys.
- Monitor international flight emissions associated with MML's international programme of works and offset residual flight-related emissions where travel cannot be avoided or reasonably reduced.
- Use virtual meetings where suitable to reduce unnecessary travel.
- Review waste streams and promote reduce, reuse and recycle principles across offices and projects.
- Engage key suppliers and subcontractors on environmental expectations, carbon reduction commitments and Net Zero progress.
- Include environmental and carbon considerations within supplier vetting, procurement and subcontractor review processes.

10 Carbon Offsetting Strategy

MML recognises that some emissions cannot currently be fully eliminated due to operational requirements, business travel, fleet dependency, supply chain activities and the delivery of an international programme of works. International project requirements may increase flight-related carbon emissions where overseas travel is necessary to meet client, contractual or operational commitments. These emissions will be monitored, reviewed and reduced wherever reasonably practicable through improved travel planning, consolidated visits and the use of remote meetings where suitable. Residual emissions will be offset through recognised and credible carbon offsetting schemes after annual emissions have been calculated. Offsetting will not replace the requirement to reduce emissions and will be used as the final step in the carbon reduction hierarchy.

Offset projects should be selected using recognised standards, clear evidence of carbon benefit, transparency of accounting, avoidance of double counting and documented retirement or cancellation of credits. Records of offset purchases, certificates and supporting evidence will be retained for audit and client assurance purposes.

11 Net Zero Roadmap

Period	Key Focus	Expected Outcome
2026	Confirm the emissions reporting methodology, complete current-year reporting, improve Scope 3 data collection and address verified residual emissions.	Reliable annual emissions position, completed Carbon Reduction Plan and documented offsetting evidence.
2027–2030	Strengthen energy monitoring, employee commuting data, business travel controls, waste management, supplier engagement and fleet transition.	Improved data quality, measurable reduction actions and lower emissions intensity.

2031–2035	Continue the EV and lower-emission fleet transition, reduce reliance on fossil fuels, strengthen international travel controls and embed carbon requirements within procurement.	Reduced Scope 1 emissions, more carbon-efficient project delivery and improved supply chain alignment.
2036–2040	Accelerate reductions across material emission sources, review lower-carbon technologies and increase supplier carbon performance requirements.	Substantial reduction in operational emissions and decreasing reliance on offsetting
2041–2045	Review remaining hard-to-abate emissions and implement available technically and commercially viable alternatives.	Remaining emissions limited principally to sources that cannot reasonably be eliminated.
2046–2050	Complete final reduction actions and address verified residual emissions through credible measures consistent with applicable Net Zero guidance.	Achievement of Net Zero greenhouse gas emissions for MML's UK operations by 2050.

12 Business Growth and Carbon Intensity

MML recognises that business growth, increased project delivery and international works may increase absolute emissions, particularly from business travel, fleet use and flights. Where this occurs, MML will review the cause and identify further opportunities to avoid, reduce or replace carbon-intensive activities.

MML will monitor both absolute emissions and carbon intensity indicators, such as tCO_2e per employee, per project, per £ turnover, per business mile, per international project and per company vehicle. This will help demonstrate whether MML is becoming more carbon efficient while continuing to work towards its 2050 Net Zero target.

MML will continue to prioritise emissions avoidance, reduction and replacement before offsetting. Verified residual emissions, including unavoidable international travel emissions, will be addressed through credible carbon offsetting or removal measures, with supporting evidence retained for audit and client assurance.

13 Monitoring, Reporting and Governance

MML's Governance Manager will coordinate annual carbon data collection, reporting and programme review. Senior management will review progress against the 2025 baseline and MML's 2050 Net Zero target at least annually.

Environmental objectives, non-conformances, improvement actions and carbon reduction measures will be monitored through MML's management system. Where targets are not met, MML will review the cause and establish proportionate corrective or improvement actions.

Where these items are not already included in an approved MML policy, they should either remain within this programme as operational controls or be considered for inclusion in the next review of the relevant controlled policy.

14 Key Performance Indicators

- Total annual emissions in tCO_2e.
- Scope 1, Scope 2 and Scope 3 emissions reported separately.
- Percentage reduction against the 2025 baseline.
- Annual residual emissions offset and evidence retained.
- Company vehicle mileage and fuel use.
- Business travel mileage and avoided travel through remote meeting use.
- Employee commuting data completion rate.
- Carbon intensity indicators, including tCO_2e per employee, per project, per £ turnover, per business mile and per international project where relevant.
- Percentage of key suppliers reviewed for environmental and carbon performance.
- Number of environmental improvement actions completed.

15 Annual Review and Continual Improvement

This programme will be reviewed annually to confirm progress, update emissions data, evaluate the effectiveness of reduction actions and agree further improvements. Where targets are not met, corrective actions will be identified and tracked through MML's management system. The annual review will also confirm the level of residual emissions requiring offset and ensure supporting evidence is retained.

16 Policy Compliance

Compliance with this programme will be monitored through annual carbon reporting, review of progress against the 2025 baseline and 2050 Net Zero target, completion of agreed reduction actions, supplier review activity and retained evidence of any verified carbon offsetting. Progress will be reviewed by senior management at least annually.

17 Exceptions

Any exception to this policy must be approved in advance by the relevant Head of Division and appropriately documented.

18 Non-Compliance

Where an employee does not meet the expectations set out in this policy, managers will seek to address this through discussion, clarification of expectations, and supportive action.

Where concerns persist and cannot be resolved informally, this may be addressed through performance management or formal processes where appropriate.

We review our Carbon Reduction Programme and other related policies on an annual basis.

19 Declaration

This Carbon Reduction Programme has been prepared to support McAndrew Martin Ltd.'s commitment to reducing greenhouse gas emissions and achieving Net Zero greenhouse gas emissions for its UK operations by 2050.

MML confirms that this programme includes the organisation's baseline emissions position, relevant Scope 1, Scope 2 and Scope 3 emissions sources where data is available, carbon reduction actions, monitoring arrangements and governance controls.

MML will review and update its Carbon Reduction Programme at least annually, publish or provide the current position where required for applicable procurement or client assurance purposes, and retain appropriate supporting evidence for audit, tender and management review requirements.

This declaration is made on behalf of McAndrew Martin Ltd and is approved by the authorised signatory identified within this document.

Sean Nutley
Interim Chief Executive Officer
McAndrew Martin Ltd
Date: 7th Sept 2026
Next Review Date: 6th Sept 2027