

Carbon Reduction Plan

Carbon Reduction Plan

Commitment to achieving Net Zero

Bowmer + Kirkland Ltd is committed to reducing Scope 1 & 2 emissions by 50% at 2030 and 100% by 2040. Scope 3 emissions will be reduced by >90% by 2040. This is to be delivered through our Zeroby40 program.

Bowmer + Kirkland Ltd acknowledge that climate change is one of the most critical problems facing the world today. Through commitment to a net zero target as part of our sustainability strategy, we are marking an important step on our climate action journey. To support us on this journey we are working with Planet Mark to certify our carbon data.

- Fast-track the creation of a bespoke carbon roadmap that will take us to net zero,
- Allow us to achieve our absolute zero carbon target for Scope 1 & 2 emissions by 2040,
- Achieve a >90% reduction in our Scope 3 emissions also by 2040, with any residual emissions neutralised by an equivalent amount of carbon removals via verified schemes,
- Ensure the solutions are commercially viable, with a holistic execution plan that will start immediately and continue at pace through a 'decade of action' and beyond,
- Unlock related benefits for our Clients, suppliers, our workforce, the company and the global environment, through reducing our carbon during the journey to net zero.

Working with Planet Mark we will collate available data relating to the CO₂e emissions of our construction operations, including the business premises we own or lease, the administration and management of our construction projects and the procurement of projects for the Clients we work for.

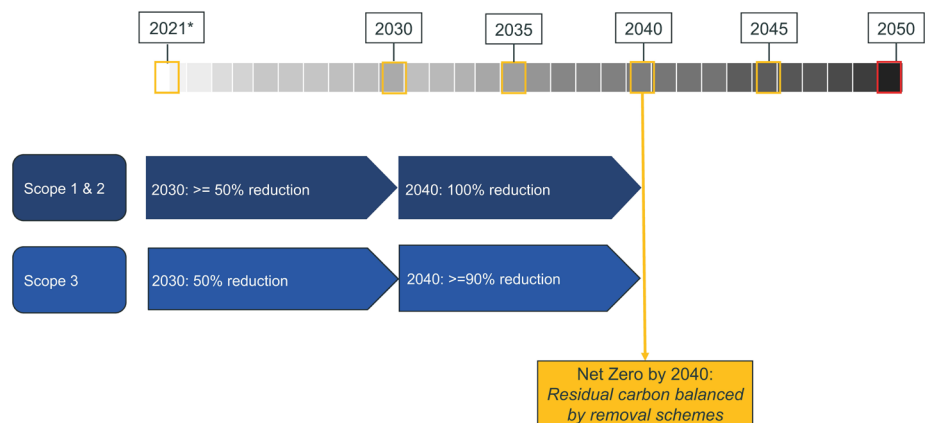
Following the widely-used international accounting tool, the Greenhouse Gas (GHG) Protocol, our CO₂e emissions are categorised into three groups or "Scopes":

- Scope 1 – this covers the direct emissions from owned or controlled sources.
- Scope 2 – this covers the indirect emissions from the generation of purchased energy,
- Scope 3 – this covers a wide range of other indirect emissions related to our business operations and the sites we operate, including our supply chain.

Carbon Reduction Plan (cont)

By collating data from all three “Scopes” we will drive our business and construction operations to achieve our net zero targets. The data collected will enable B+K, together with Planet Mark, to regularly review our progress towards net zero as we proceed on this journey. It will also give us a clear picture of our environmental impacts, enabling us to plan a targeted sustainable strategy through developing initiatives to reduce carbon. This strategy will follow a defined route map to help us meet the challenges along the road to net zero.

This Carbon Reduction Plan will build on the success that B+K has already achieved in reducing its carbon footprint at our headquarters and regional offices. Since 2006 B+K have reported annually on the CO₂ emissions in respect to our business operations, adopting an annual reduction target of 5%, audited and certified by Planet Mark. This has included Scope 1 and 2 emissions plus a subset of Scope 3, comprising business travel, waste generated at our offices and transport emissions from the indirect purchase of materials. In 2021 we extended the scope boundary to include the measurement of construction project activity and to cover a greater range of additional Scope 3 emissions including employee commuting, upstream and downstream transportation and waste generated in operations. As a result of this we expect our carbon footprint to increase in the short term to achieve our Zeroby40 targets; well ahead of the current Government’s net zero target of 2050.



Carbon Reduction Plan (cont)

Baseline Emissions

Bowmer + Kirkland Ltd have been collecting data and reporting annually on our business carbon footprint since 2006-2007. Throughout this period our carbon footprint data has successfully been independently analysed, audited and certified by sustainability consultants, Planet Mark. Since 2006-2007 Bowmer + Kirkland Ltd have set annual targets for a 5% reduction in our carbon emissions, based on a consistent data set of emissions as defined as Scope 1, 2 and 3 in the GHG Protocol. Our performance over the past 17 years has overall reduced CO2 emissions from our operations, through targeted projects.

In order to meet the commitment of the Board of Directors of Bowmer + Kirkland Ltd to achieve Net Zero by 2040, a strategy review has been undertaken to ensure that our carbon footprint incorporates a range of carbon emitting categories within our building contracting divisions and construction operations. By extending the categories and range of our reporting this will ensure that our carbon footprint is aligned and accordance with best industry practice and the provisions of Government's Procurement Policy Notice (PPN) 06/21.

Baseline Emissions Footprint

To provide a baseline year as a reference point against which future emissions reductions can be measured, we have adopted the period 1st September 2020 to 31st August 2021; being less than 12 months from the commencement of our Carbon Reduction Plan. This period reflects the same periods as previous carbon footprints undertaken to aid analysis and mirrors our business financial year. Our baseline emissions footprint includes Scope 1 and Scope 2 emissions as identified through the Greenhouse Gas Protocol along with a subset of Scope 3 emissions. The Baseline Emissions Footprint will provide the reference point against which future assessments and emissions reductions will be measured.

Baseline Carbon Footprint for period September 2020 - August 2021

Emission Source	Scope 1	Scope 2	Scope 3*	Total
Office and Construction Projects	6,180.5	1,618.6	9,723.9	17,523

*subset of scope 3 emissions

Carbon Reduction Plan (cont)

Current Year Emissions Footprint

A summary of our Scope 1, 2 and limited scope 3 emissions for 2023-2024 as certified by our Business Certification undertaken by Planet Mark.

In addition to Scope 1 and 2, in 2023 we have extended the reporting boundary of our Scope 3 reporting categories in 2024 to include Category 4 upstream transportation emissions, resulting in a net increase to our overall construction carbon footprint. As we work towards measuring and reporting our full carbon footprint of emissions from scope 3, we do expect our net carbon footprint will continue to grow.

Carbon emissions from all our regional construction offices are certified by Planet Mark but covers Scopes 1 and 2 emissions only. In 2023-2024 carbon from this source reduced by 18.7% overall.

Emission Source	Scope 1	Scope 2	Scope 3*	Total
Office	693	211	2,312	3,216
Construction Projects	4,137	2,287	5,094	11,518
Total tCO2e	4,830	2,498	7,406	14,734

*subset of scope 3 emissions

Scope 3 carbon emissions associated with the indirect purchase of Products and services (Category 1) are currently being measured using the Supply Chain Sustainability School (SCSS) Carbon Calculator. The measurement of these emissions is a very large complex task with many variabilities in data quality associated and relies on our suppliers voluntarily collating and supplying us their consumption data (including their suppliers) and inputting data into the SCSS carbon calculator tool. We are in the process of engaging and working with our key supply chain to complete this dataset, which will ultimately allow us to manage future reduction strategies for this significant source. Once this has been completed all data will be ratified and certified by Planet Mark and reported accordingly.

The categories measured include our full Scope 1, 2 and a subset of scope 3 emissions and include energy consumption, business miles, business travel, waste, water usage and employee commuting, material, delivery, capital purchases, complying with the PPN 06 requirements.

Measured emissions:

Scope 1: Fleet, natural gas, on-site fuel use
Scope 2: Electricity Purchased



Carbon Reduction Plan (cont)

Scope 3:

Cat. 2: Capital Purchasers (Not applicable)

Cat. 3: Fuel & energy related activities

Cat. 4: Upstream transportation & distribution

Cat. 5: Waste

Cat. 6: Business travel

Cat. 7: Employee Commuting

Environmental Management Measures

In order to measure our carbon footprint emission from our office and project site operations, we utilise a number of data measurement platforms to collect our carbon data. Biosite and Smart waste platforms are used to collect the majority of site carbon and office data, of which are reviewed and ratified by B+K before the data is provided for verification and business certified by Planet Mark on an annual basis.

Bowmer + Kirkland Ltd are ISO 14001 certified for our Environmental management system which identifies policies and processes to identify carbon reduction opportunities. In addition to this, we are Energy Saving Opportunities Scheme (ESOS) compliant. B+K report their scope 1-3 emissions through the Climate-related financial disclosures requirements (TCFD) through the annual report for companies house, identifying climate-related risks and opportunities. The recommendations cover areas such as governance, strategy, risk management, and metrics and targets.

B+K are members of the Supply Chain Sustainability School (SCSS) carbon Calculator which allows our suppliers to report their carbon emissions and apportion emissions on a spend vs turnover basis.

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2020 baseline year. The carbon emission reduction achieved by these schemes equate to a reduction overall of 2,789 tCO₂e, a 16% reduction against the 2020 baseline and the measures will be in effect when performing our contracts.

Bowmer + Kirkland Ltd have measured their carbon footprint at their headquarters and regional offices since 2006-2007, setting an annual target for the reduction of carbon of 5%. Overall reduction of carbon over the last 10 years since the first carbon footprint report by Planet Mark has been >60%, despite a significant business growth in both turnover and the number of employees during this period, with even greater reductions.

Carbon Reduction Plan (cont)

The carbon reduction initiatives completed to date include:

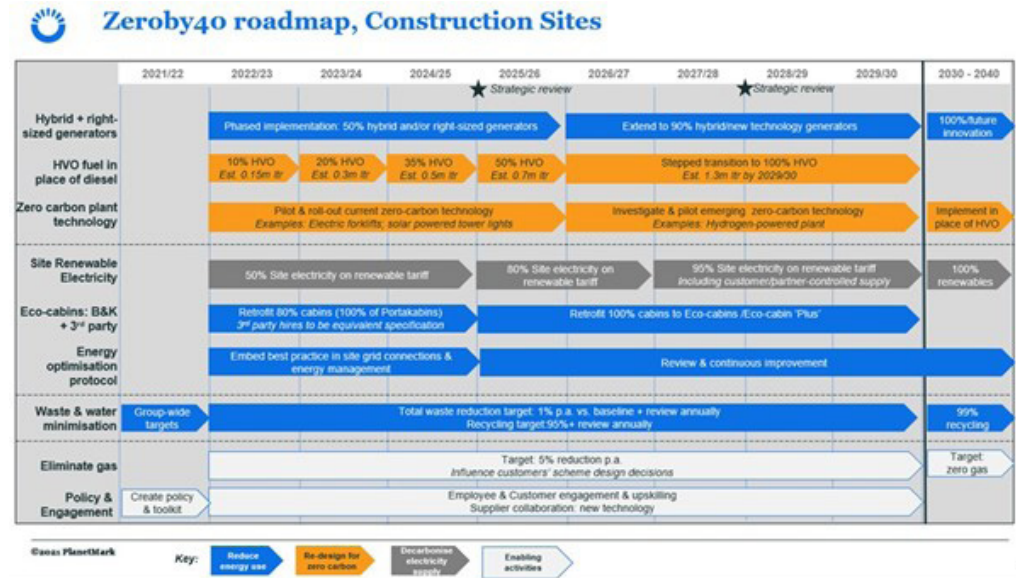
- The installation of 112 ground mounted solar panels providing renewable electricity.
- Replacing high energy A/C units with high efficiency A/C units and heat exchangers.
- Remote BMS monitoring and temperature controls.
- Installation of gas boilers to high efficiency boilers and new TVRs on all radiators.
- Adding additional roof insulation in the roof voids.
- Renewal of certification of Bowmer + Kirkland Ltd to ISO14001:2020.
- Introduction of power correction on electrical supply system.
- Replacement Exterior LED lighting to HQ buildings
- Rationalising IT systems and equipment and using more energy efficient equipment.
- Commenced a programme of replacing lighting with LED fittings/lamps.
- Reducing the CO2 emissions of our fleet from >156gCO2/km to 124gCO2/km.
- Reducing car mileage to sites by >50% and encouraging use of public transport.
- Reduce waste through increasing recycling rates from 80 to >90%.
- Greater use of digital communication systems reducing paper usage by 59%.

Future Carbon Reduction Initiatives

- Construction of more efficient office space at our B+K Headquarters
- Decarbonise our office and move away from natural gas heating supply.
- Regional Office locations switching to Renewable energy tariffs
- Conversion of HVO fuel on our Framework procured projects
- Use of Hybrid battery and battery technology to power out-r construction sites
- Right sizing of generators for site welfare and tower crane requirements
- Low Carbon Welfare Cabon fleet upgrade

Emission reductions initiatives for our construction operations that we directly control is summarised in our Net Zero Roadmap. These projects look primarily for the short term 2030 B+K goal and are now standardised part of our delivery and are built into our construction management system procedures. An outline of the Zeroby40 programme and Carbon reduction Roadmap for our construction sites is detailed below:

Carbon Reduction Plan (cont)



Emissions Reduction Summary

The summary emissions table below summarises the reduction in overall carbon since the baseline measurement of carbon in 2020-2021. This summary includes all additional measured scopes of carbon, such as procurement transportation, homeworking, commuting and organic business growth.

Emission Year	CO2 Emissions t	Absolute Reduction t	Carbon Reduction %
Baseline Year - 2020 - 2021	17,523	2,789	16%
Current Year - 2023 - 2024	14,734		

Carbon Reduction Plan (cont)

Declaration

This Carbon Reduction Plan has been completed in accordance with PPN 06 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 13 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 minimum 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 approved by the Bowmer + Kirkland Ltd board of directors (Jack Kirkland, Ralph Jones, Michelle Mucklestone, Neil Brook, Matthew Cruttenden, Chris Kirkland, Michael Kirkland, Mark Townsend, Chris Arno, Kevin McDonald) and signed by Matthew Cruttenden, Board Director responsible for sustainability.



Signed
Main Board Director
Date 3rd March 2025