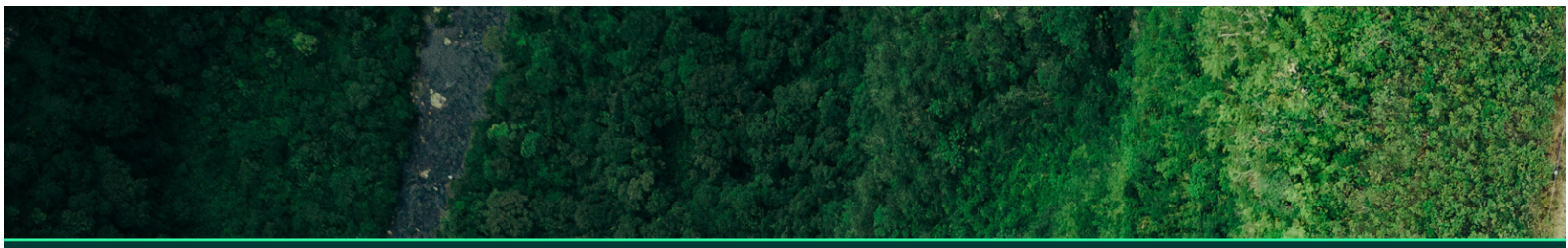

# Carbon Reduction Plan

## For Mercer Scaffolding

Publish date: August 2025

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MERCER SCAFFOLDING

positive planet

# Contents



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# Net Zero Commitment

Mercer Scaffolding is committed to achieving Net Zero emissions by 2050.

## What does Net Zero mean in practice?

To achieve Net Zero, organisations should be aiming to reduce greenhouse gas (GHG) emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as "science-based" when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, Mercer Scaffolding will need to reduce our absolute emissions by 90% from the base year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the base year) as well as long-term targets.

## Long-Term Targets

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2050.
- Neutralise any residual emissions using verified carbon offsets.

## Near-Term Targets

- Reduce scope 1 and 2 emissions by 42% by 2030.
- To procure 100% renewable electricity by 2030.
- Reduce Scope 3 emissions by 42% by 2030.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream activities.

# GHG Emissions Footprint

## Base Year GHG Emissions

Base year emissions are a record of the greenhouse gases that have been produced in the past and prior to the introduction of any strategies to reduce emissions. Base year emissions are the reference point against which emissions reduction can be measured.

| **Base Year: November 2023 - October 2024** |
|---|
| The current reporting year (November 2023 - October 2024) is the first year that Mercer Scaffolding has officially measured and reported its carbon footprint with Positive Planet, and will serve as the base year against which future measurements and reduction targets will be compared.<br><br>Scope 1 & 2 data does not include energy used on client sites (from welfare cabins for staff); this falls outside the scope of the measurement as Mercer Scaffolding does not have operational control over this.<br><br>The base year measurement will be updated in line with updates to emissions accounting methodologies, relevant emission factors or other influencing factors to ensure future measurements are comparable. The base year measurement may also be adjusted where a significant organisational change occurs. |

| **Emission Scopes** | **Total (tonnes $CO_2e$)** |
|---|---|
| Scope 1 | 385.2 |
| Scope 2* | *Market-based:* 10.6<br>*Location-based:* 9.8 |

| | |
|---|---|
| Scope 3 including:<br>- Purchased Goods & Services<br>- Capital Goods<br>- Fuel & Energy Related Services<br>- Business Travel<br>- Transportation & Distribution (Upstream)<br>- Transportation & Distribution (Downstream) *(of which none)*<br>- Employee Commuting & Homeworking<br>- Operational Waste & Water<br>- Leased Assets (Upstream & Downstream) *(of which none)*<br>- Franchises & Investments *(of which none)* | 1,217.2 |
| **Total Emissions*** | ***Market-based:*** 1,613.0<br>***Location-based:*** 1,612.2 |

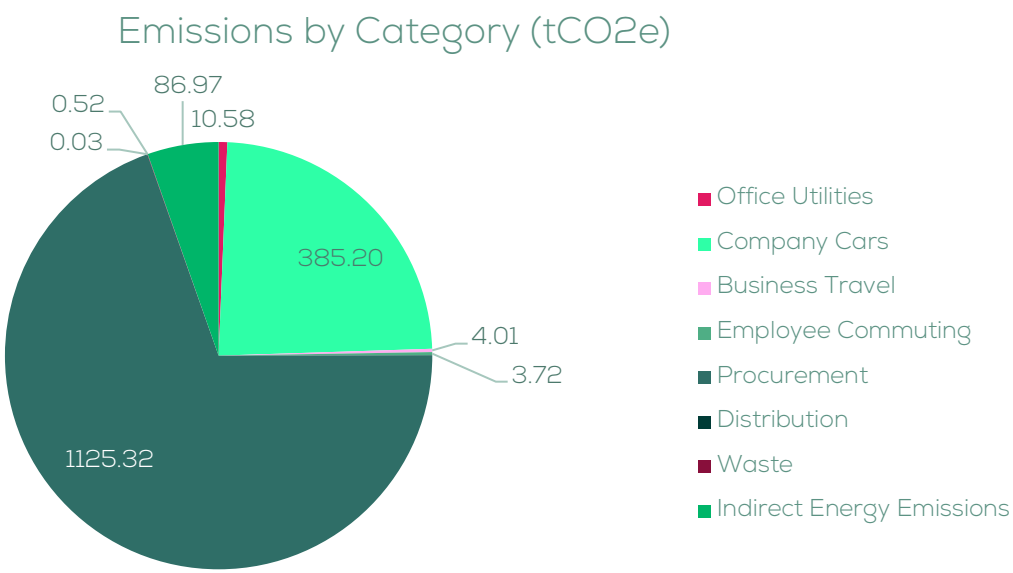
*Purchased electricity can be measured in two ways, A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. Mercer Scaffolding has chosen to use a market-based approach for Net Zero targets.

## Carbon Intensity Metrics

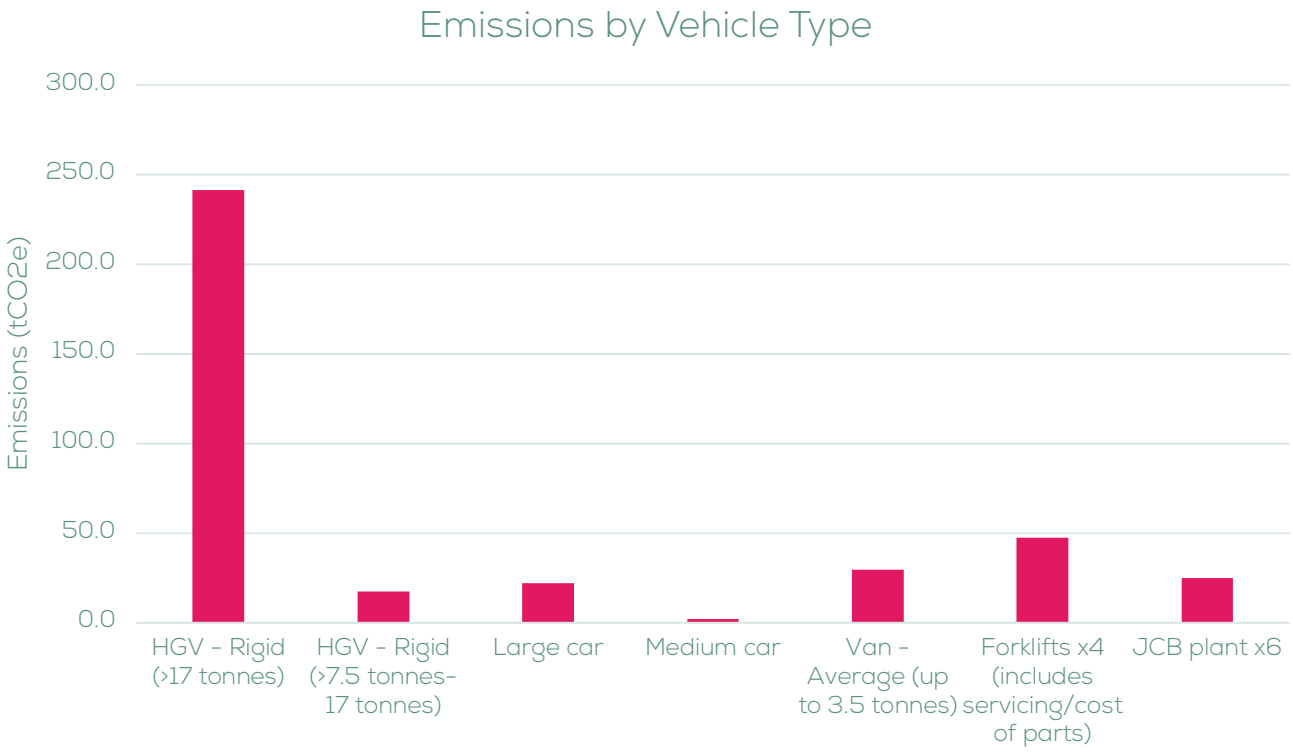
| Current Year:<br>November 2023 - October 2024 | Carbon Intensity Metric |
|---|---|
| Employees ($tCO_2e$ per FTE) | 230.4 |
| Revenue ($tCO_2e$ per £m) | 218.0 |

The above carbon intensity metrics use market-based emissions and are based on 7.0 FTEs and a £7.4 million revenue during the measurement period.

## Current GHG Emissions Breakdown

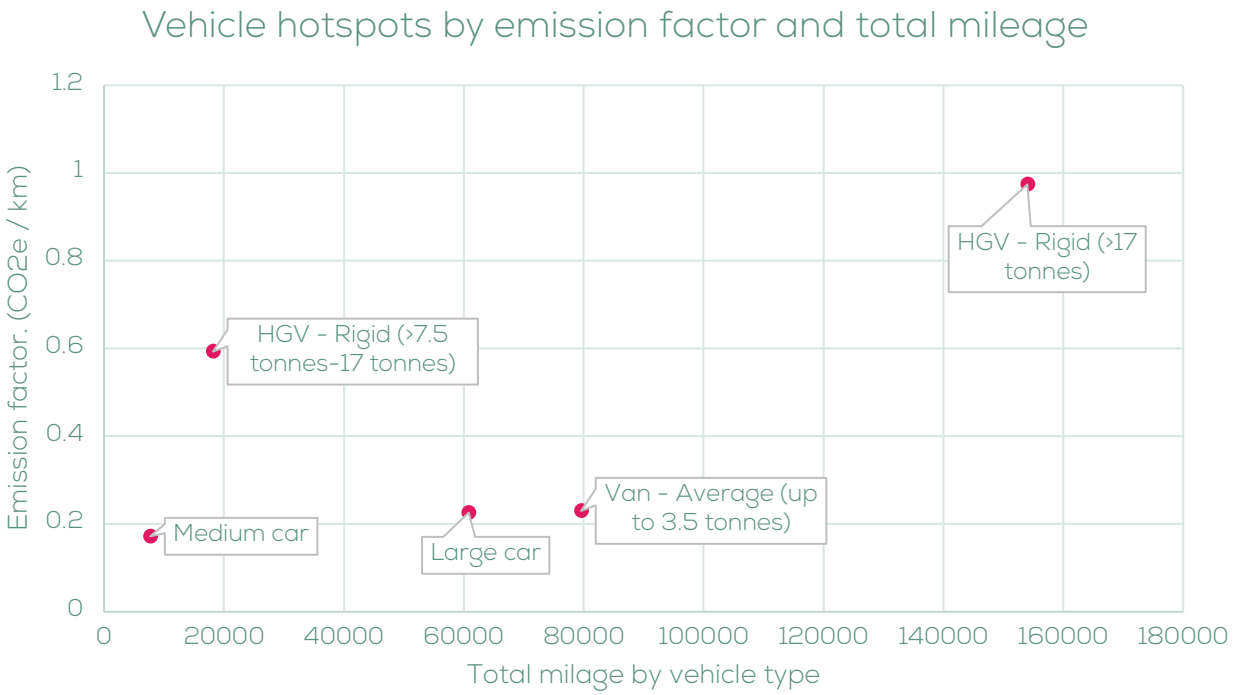



The largest emissions category is procurement, at 70% of measured emissions. Company vehicles account for a quarter of emissions. A further breakdown of vehicle hotspots is provided below.



The above graph displays total vehicle emission (in tonnes CO2e) by vehicle type. HGVs >17 tonnes is a clear hotspot to target.

Vehicles for which mileage data was provided are further broken down below to highlight vehicle types to target, considering highest areas of activity (x-axis, mileage) as well as which vehicle types are most emissions intensive (y-axis, emission factor). Fuel type also plays into emission factor however this is not displayed on the graph below as all vehicles currently use fossil fuels. Viewing the data this way highlights that HGVs that fall into the 7.5-17 tonnes category should also be a priority for decarbonising despite relatively lower mileage, because of their relatively higher emission factor.



## Current Measurement Results

For November 2023 - October 2024

| By Scope | Tonnes | % of Total |
|---|---|---|
| Scope 1 | 385.2 | 23.8% |
| Scope 2 (*Location-based*) | 9.8 | - |
| Scope 2 (*Market-based*) | 10.6 | 0.7% |
| Scope 3 | 1,220.6 | 75.5% |

| By Source | Tonnes | % of Total |
|---|---|---|
| Direct | 385.2 | 23.8% |
| Upstream | 1,231.2 | 76.2% |
| Downstream | 0.0 | 0.0% |

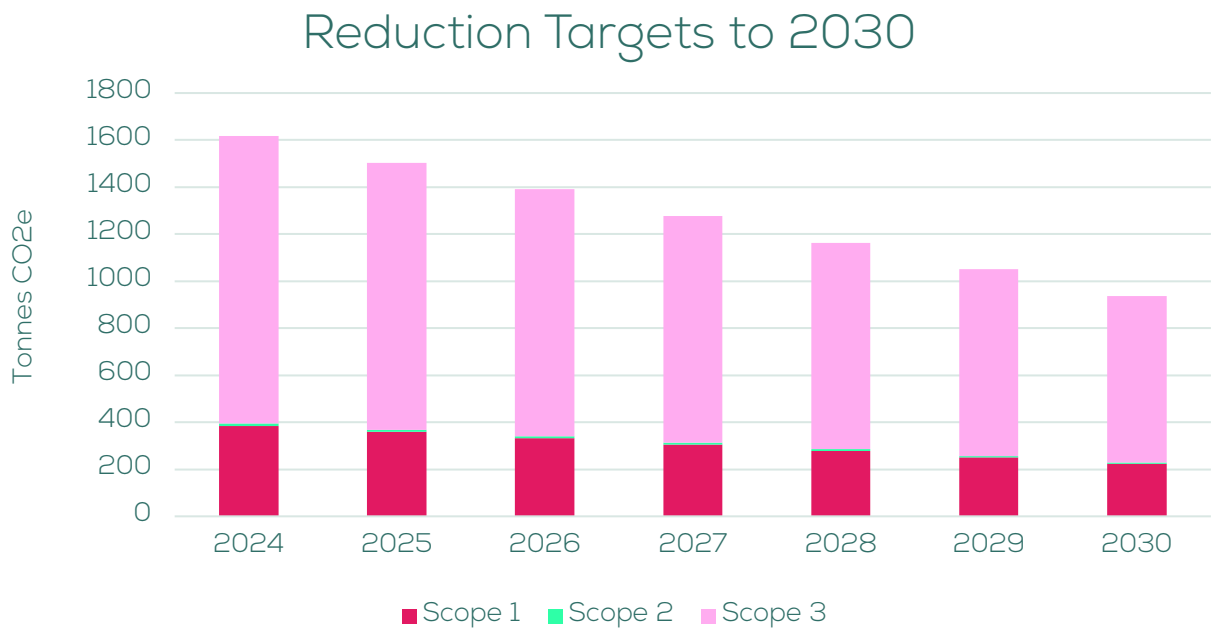
| By Category | Tonnes | % of Total |
|---|---|---|
| Office Utilities | 10.6 | 0.7% |
| Company Cars | 385.2 | 23.8% |
| Business Travel | 4.0 | 0.2% |
| Employee Commuting | 3.7 | 0.2% |
| Procurement | 1,125.3 | 69.6% |
| Distribution | 0.0 | 0.0% |
| Waste | 0.5 | 0.0% |
| Indirect Energy Emissions | 87.0 | 5.4% |

| Total | Tonnes | % of Total |
|---|---|---|
| Location-based | 1,615.6 | - |
| **Market-based** | **1,616.4** | - |

# Carbon Reduction Planning

## Progress against Base Year Emissions

There are no previous existing carbon emission reduction targets against which to report progress, as this reporting period is Mercer Scaffolding's first measurement. As such, there are no comparable previous measurements. Future reporting will assess progress against reduction targets, explore trends by category and identify any notable changes to data used to measure emissions.



## Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented prior to engaging with Positive Planet.

| Activity | Completion Date | Scope |
|---|---|---|
| Committed to measuring carbon footprint of business activities year on year to track progress against SBTi-aligned targets and regularly be making improvements to reduce emissions.<br><br>In Year 1, Positive Planet was appointed to support with calculating GHG emissions and reduction recommendations. | 2024 | 1, 2, 3 |
| Created a Green Team to manage and collect data and lead initiatives. | 2024 | 1, 2, 3 |
| First achieved ISO 14001 in 2017. Policies and procedures have been enhanced in line with maintaining accreditation in subsequent years. | 2017 *& ongoing* | 1, 2, 3 |
| Actions which reduce necessity for travel and prioritise sustainable travel are already in place.<br>• Car pooling and vehicle sharing to client sites are actively encouraged, reducing the number of trips taken in company vehicles.<br>• No flights are taken by the company.<br>• Virtual meetings are utilised frequently, reducing the necessity to travel for meetings. | 2024 | 1, 3 |
| Scaffolding materials are reused and recycled on site to ensure maximum utilisation; measures are taken to extend the life of boards and reuse scaffolding poles (thereby reducing the necessity to purchase new materials). | 2024 | 3 |
| Efforts are underway to improve digital documentation processes across the business. This improved efficiency reduces resource purchasing and waste (in the form of paper) and reduces necessity for travel (through reducing the number of re-visits to sites). | 2024 *& ongoing* | 1, 3 |

## Future Carbon Reduction Initiatives

Based on the current measurement, Positive Planet recommends the following actions to begin addressing and reducing emissions.

| Reduction Initiatives – Scope 1 & 2 | | | |
|---|---|---|---|
| **No.** | **Activity** | **Target Date** | **Category** |
| 1 | Purchase site electricity through a 100% renewable energy tariff or power purchase agreements (PPAs) when the current tariff come up for renewal (April 2026). This will reduce market-based emissions for Purchased Electricity to zero.<br><br>If 100% renewable tariff is not feasible, aim for tariffs with the highest proportion of renewables. | 2026 | Purchased Electricity |

| | | | |
|---|---|---|---|
| 2 | The current fleet consists of only of combustion engine vehicles / machinery. In order to address emissions from the fleet, a review of company vehicles to outline a strategy for beginning or further expanding fleet decarbonisation is required.<br>Key considerations for the strategy include:<br>- Determining if fleet size can be reduced through optimising logistics or outsourcing to providers with robust electrification infrastructure.<br>- Determining which vehicles to switch first, dependent on:<br>• which vehicles are used most<br>• which vehicles are most polluting<br>• which vehicles are closest to end of life or leases are coming up for renewal<br>- Identifying solutions for the decarbonisation of different vehicles<br>- Consider introducing a policy that any new vehicles purchased should be low carbon as a priority<br><br>Fleet decarbonisation includes but is not limited to switching to electric vehicles. Switching fleet from ICE to EV will reduce overall emissions, despite shifting some emissions from Scope 1 Mobile Combustion to Scope 2 Purchased Electricity. This is because EVs can benefit from sources of renewable electricity for power and, even where they rely on fossil-fuel powered grids, are still 4x more energy efficient than ICE cars. Carbon Brief also reports that in Europe, lifecycle emissions from EVs are two-thirds of those from ICE cars.<br><br>Other options to explore include HVO (hydrotreated vegetable oil) fuel. This could supplement diesel if refuelling facilities are present on site. (This would additionally require tracking litres of fuel consumed rather than mileage in order to measure associated reductions). Partners to provide HVO can be explored alongside this.<br><br>There is currently a government grant available to help with the cost of low carbon vans and trucks, which could be explored to see if Mercer Scaffolding is eligible.<br><br>*Target date is for development of the strategy, not completion of implementation.* | 2026 | Mobile Combustion |

| | | | |
|---|---|---|---|
| 3 | Assess the feasibility of installing on site EV charging point(s). This will support the electrification of company fleet vehicles but may also encourage staff to move away from ICE vehicles which will have an impact on Scope 3 emissions. This will also allow high-level monitoring of energy use and allow emissions from company EV use to benefit from any renewable tariffs the company procures.<br><br>There are several government grants currently available to support with installing EV infrastructure for employers (see here and here) and landlords (see here). | 2026 | Mobile Combustion |

Based upon the above completed and planned initiatives, it is projected that Scope 1 & 2 carbon emissions will decrease to **0 $tCO_2e$** by 2030.

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| Reduction Initiatives – Scope 3 | | | |
|---|---|---|---|
| **No.** | **Activity** | **Target Date** | **Category** |
| 1 | Amend purchase tracking processes to more accurately account for purchases. This will allow for the improved accuracy of emission factor allocation. A good way to do this would be to assign SIC codes to existing nominal codes within financial systems. | 2025 | Purchased Goods & Services, Capital Goods |
| 2 | Develop a Sustainable Procurement Policy with the twin goals of being able to assess and prioritise the sustainability credentials of suppliers, and collect data from suppliers on an annual basis in an effective way.<br><br>Existing and new suppliers will be engaged with to ensure alignment with sustainability goals and target of Net Zero by 2050. Possible mechanisms to do so could include:<br>- engaging suppliers by sharing this Carbon Reduction Plan and communicating net zero targets, and asking for suppliers' information in return;<br>- introducing/increasing sustainability weighting in tender processes/contracts;<br>- adding sustainability criteria to all purchasing decisions, focusing on lifespan and efficiency;<br>- increasing supplier monitoring/reporting requirements including provision of supplier-specific data.<br><br>This action will embed sustainability considerations into the procurement process and enable suppliers with lower organisational carbon footprints, lower embodied carbon of products, and/or a demonstrated commitment to Net Zero to be prioritised, as part of a phased approach.<br><br>Taking action here is essential, as 70% of measured emissions sit within the supply chain. | 2026 | Purchased Goods & Services, Capital Goods |

| | | | |
|---|---|---|---|
| 3 | Commit to a sustainability audit of existing suppliers.<br><br>Initially the top 20% of suppliers (identified by spend and/or carbon intensity) will be engaged with to request further information regarding emissions reporting, net zero targets and sustainability ambitions. This data collection will support the reduction journey by:<br>- improving the accuracy of carbon footprint measurements through collecting supplier-specific data;<br>- allowing the positive impacts from reduction actions to be captured;<br>- identifying business risks in the supply chain; and<br>- encouraging supply chain integration towards Net Zero. | 2026 | Purchased Goods & Services, Capital Goods |
| 4 | Consider providing sustainability training for employees, such as Carbon Literacy Training or Couch to Carbon Zero training, to increase engagement and skills across the team. This can be done in phases, starting with the Green Team and leadership, and then rolling out to the wider employee base (including new starters).<br><br>Certified learners typically reduce emissions by 5-15%, with 50% of these reductions typically relating to the workplace. Businesses that engage with Carbon Literacy Training can also get certified as Carbon Literate Organisations which may bring commercial benefits. Role-specific Net Zero training can also be considered to encourage action from key areas of the organisation. | 2025 | All |

Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 carbon emissions will decrease from the base year measurement of 1217.2 $tCO_2e$ to **706.0 $tCO_2e$** by 2030. This is a reduction of **42%** and will keep us on track to Net Zero.

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# Declaration and Sign Off

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

This Carbon Reduction Plan has been reviewed and approved by the Executive Team at Mercer Scaffolding.

**Signed on behalf of Mercer Scaffolding:**

N. Mercer

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**Name:** NATHAN MERCER

**Position:** DIRECTOR

**Date:** 08-09-2025

1 https://ghgprotocol.org/corporate-standard

2 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting