Carbon Reduction Plan

MBS Commercial Construction Ltd
Government contract procurement

Draft for director review. Emissions data, reporting periods, board approval and publication details remain to be completed. This version is not evidence of a completed and published compliant plan.

Commitment to net zero

We commit to achieving net zero greenhouse gas emissions by 2050 at the latest. Our immediate priorities are to make our vehicle fleet fully electric by 2030, improve the way we separate and manage waste, train our workforce and increase the recycled content of office purchases.

This plan covers MBS Commercial Construction Ltd's UK operations, including head office, company-controlled vehicles and plant, and construction activities under our operational control. It is prepared for use in government procurement, with reporting structured around PPN 006. It does not report on behalf of other companies.

Baseline and current emissions

Baseline reporting period: 01/01/24
Current reporting period: Current
Financial year end: 30/04/2027. Publication date: 10/06/2026 .

The figures assume 12 months of operations, averaging seven live projects:

Vehicles: Three diesel vehicles, each using 4,000 litres annually.

Plant: Two excavators operating 1,000 hours each at 4 litres/hour, and two dumpers operating 800 hours each at 3 litres/hour. Combined vehicle and plant consumption: 24,800 litres, modelled at approximately 2.6 kg CO_2e/litre.

Electricity: 7,000 kWh for the 70 m^2 office and 14,000 kWh for site electricity purchased by MBS, modelled at 0.20 kg CO_2e/kWh.

Deliveries: Two deliveries per site each week over 48 weeks, averaging two tonnes transported 25 km; modelled at 0.12 kg CO_2e/tonne-km.

Waste: 200 tonnes of non-hazardous construction waste sent for recycling, provisionally modelled at 20 kg CO_2e/tonne. Actual material types and disposal routes could substantially change this.

Business travel: 10,000 km in employees' own cars.

Commuting: 20 employees travelling 30 km per working day over 220 days. Three other employees assumed to use company vehicles, whose fuel is already included in Scope 1. Both private-car categories use approximately 0.17 kg CO_2e/km.

Emissions source	Illustrative annual tCO2e
Scope 1 — vehicle and plant fuel	64.5
Scope 2 — electricity, location based	4.2

Emissions source	Illustrative annual tCO2e
Scope 3 category 4 — upstream transport	4.0
Scope 3 category 5 — operational waste	4.0
Scope 3 category 6 — business travel	1.7
Scope 3 category 7 — employee commuting	22.4
Scope 3 category 9 — downstream transport	Not quantified
Scope 3 subtotal — quantified categories only	**32.1**
Total modelled emissions — excluding category 9	**100.8**

tCO2e means tonnes of carbon dioxide equivalent. Any category assessed as not applicable must carry an explanation supported by a review of MBS's operations.

Measuring our carbon footprint

The inventory will use the GHG Protocol and UK Government conversion factors appropriate to the reporting year. The calculation file will record quantities, units, factor versions, assumptions, estimates and evidence references. All relevant greenhouse gases will be expressed as tCO2e. Avoided emissions and offsets will not be deducted from the reported gross footprint.

Scope and evidence

Source	Information to collect
Scope 1	Fuel-card records and invoices for company-controlled vehicles, plant, generators and heating; refrigerant leakage or top-up records where applicable.
Scope 2	Purchased electricity, heat, steam and cooling records, including office, site and vehicle charging where within MBS's operational boundary.
Upstream transport	Supplier deliveries and third-party haulage paid for by MBS; weights, distances, vehicle types or documented supplier calculations.
Operational waste	Waste weights, material streams and treatment routes from transfer notes and waste contractor reports.
Business travel	Mileage claims for non-company vehicles, rail, air and other relevant business travel records.
Employee commuting	Staff survey of travel modes, distances and attendance, with documented assumptions for missing responses.
Downstream transport	Review of transport and distribution of sold products not paid for by MBS. Document applicability before entering a figure or exclusion.

Accounts and site teams will reconcile the records and prevent double counting, particularly vehicle fuel versus mileage claims and electricity used for charging. Missing data will be estimated transparently where justified. Material boundary changes will trigger a review of whether the baseline needs recalculation.

Reduction targets and milestones

Our fleet and procurement commitments are set out below. The additional implementation dates are proposed for director approval. They are delivery targets, not claims of reductions already achieved.

Commitment	Measure and deadline
Fully electric fleet	100% of MBS-owned or leased road vehicles operating as battery-electric vehicles by 31 December 2030, including cars, vans and commercial vehicles.
Waste training	100% of serving operatives, including subcontractor operatives on MBS-controlled sites, trained by 31 December 2026. New starters briefed before starting work.
Recycled stationery	From 1 January 2027, specify at least 50% recycled material content by weight in each routinely purchased stationery product.
Carbon reduction pathway	Before publication, approve an absolute emissions reduction target, target year and five-year projection against the verified baseline; record both tCO2e and percentage reduction.

Fleet and site energy

We will plan vehicle replacements and lease renewals around a fully electric fleet by 2030. By December 2026, management will review the fleet register, vehicle duties, payload and towing needs, replacement dates and charging requirements. Annual budgets will identify the vehicles to be replaced and the charging provision needed to support them.

Progress will be measured quarterly as electric vehicles divided by the total company road fleet, alongside fuel use, charging electricity and mileage. Electric vehicles will still carry electricity-related emissions in our reporting. Hired plant and subcontractor vehicles will be tracked separately; they are not included in the company road-fleet target.

We will reduce avoidable journeys through delivery planning and shared travel, discourage unnecessary idling and select electric tools or plant where suitable. Site management will check shutdown arrangements, temporary lighting and welfare energy use. These are planned measures; savings will only be reported once measured.

Segregated waste and site management

Each project will have a waste management arrangement identifying expected materials, available space, collection routes and responsibilities. Clearly labelled segregated skips or containers will be provided for relevant streams such as timber, metal, plasterboard, inert materials, cardboard and residual waste. Hazardous waste will be stored separately in suitable secure containers.

We will prioritise accurate ordering, protection of stored materials, reuse and supplier take-back before recycling or disposal. Where space limits on-site separation, the supervisor will agree a documented collection and sorting arrangement with the waste contractor and retain evidence of the treatment route.

The site supervisor will check segregation weekly, address contamination and brief subcontractors on the required arrangements. Waste carriers and receiving facilities will be checked for appropriate authorisation. Transfer and consignment records, weights and destination reports will be retained. Recycling and recovery rates will be reported separately so that energy recovery is not described as recycling.

Waste management training

Training will cover waste prevention, segregation, hazardous materials, spill response, storage, documentation and individual responsibilities. All serving operatives will receive this training, with relevant office and procurement staff included. Attendance, completion dates and refresher needs will be recorded in the training matrix; certificates will be retained where issued. Toolbox talks will address any recurring site issues.

Head office and purchasing

Head office has recycling bins. We will maintain clear labels, separate recyclable materials from general waste and check collection arrangements to avoid mixing separated streams.

Office stationery, including pens, paper, notebooks and other routine items, will be specified with at least 50% recycled material content. Procurement will retain product declarations or supplier evidence. Any unavailable compliant item will require a recorded exception and an alternative review; it will not be counted as meeting the target. Digital documents and double-sided printing will help reduce overall consumption.

Responsibilities and review

Proposed accountable director: Jack MacVeigh. The directors will approve the plan, allocate resources and review progress quarterly. The office and accounts team will maintain the emissions evidence, fleet and purchasing records. Site supervisors will manage waste arrangements and operative briefings, supported by the project management team.

The quarterly review will record fleet conversion, fuel and electricity use, waste by stream and treatment, training coverage and stationery compliance. Each shortfall will have an action owner and completion date. Annual reporting will compare emissions with the baseline and explain changes in workload, data quality or company structure. No carbon savings have yet been quantified for this draft.

Completion before tender publication

The following work is required to turn this draft into MBS's published reporting document:

- Confirm the financial year end and select consistent baseline and current reporting periods.
- Collect fuel, energy, refrigerant, transport, waste, business travel and commuting data; calculate and check the emissions tables.
- Confirm category applicability, record estimates and exclusions, and approve a quantified five-year emissions reduction pathway.
- Check which measures are already implemented and which remain planned; confirm owners, implementation dates and supporting evidence.
- Obtain board approval and director sign-off, then publish the completed plan on MBS's UK website with a prominent homepage link. Record the publication URL and date.
- Review and update the plan annually, within six months of the financial year end, and retain the calculation file and previous issues.

Declaration and approval

Approval status: Pending. This draft has not been signed or published. The declaration below is for director confirmation only once the reporting and review steps above are complete.

On approval, MBS will confirm that this plan follows PPN 006 and the associated reporting standard; that emissions have been calculated using the stated GHG Protocol boundary and appropriate UK Government factors; and that all required emissions categories, targets and measures have been reviewed. The final declaration must reflect the calculations actually completed.

Board approval date: ___10/06/2026_________________
Director name: Jack MacVeigh
Position: Director, MBS Commercial Construction Ltd

Director sign-off and date: ___11/06/2026_____ ____________
Published plan URL: ___mbscc.co.uk/environmental _________________
Next review date: _____10/06/2027_______________

Reporting references

Cabinet Office — PPN 006 technical standard for completion of Carbon Reduction Plans, checked 17 September 2026. https://www.gov.uk/government/publications/ppn-006-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts

UK Government — greenhouse gas conversion factors for company reporting. Use the factor set appropriate to the inventory year. https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting