CARBON REDUCTION PLAN

FOR



Prepared by:



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1 Net Zero Commitment

AKP Scotland Limited recognises the importance of making a full and lasting commitment to reducing the greenhouse gas emissions from our activities, in support of the wider commitment of the world to limit global temperature increases and the impact on the planet.

We commit to the following:

- 1. For our company to achieve Net Zero in line with the Science Based targets set out by the UNFCCC i.e. to achieve Net Zero no later than 2050 and target a 50% reduction in emissions by 2030.
- 2. To set realistic short- and long-term targets that are designed to achieve our Net Zero commitments.
- 3. To report the total Greenhouse Gas emissions of our business, at a minimum, on an annual basis.

	Year	Earlier Year if Possible
Commitment to be Net Zero	2050	2045*
50% Emissions Reduction	2030	2030

^{*}In Line with Scottish Legislation

2 Company Overview

AKP Scotland is a Limited Company registered in Scotland, company number SC122516, with a head office address of 31 Carron Place, Kelvin, East Kilbride, Glasgow, G75 0YL

Year	April 2022 – March 2023
Industry	Construction
No. of Staff	48
No. of Offices – Owned	1
No. of Offices - Leased	0
No. of Company Vehicles - Owned	7
No. of Company Vehicles - Leased	0

AKP are an award winning principal contractor specialising in Construction, Refurbishment and Fit out. Our team have a wealth of experience working in challenging live environments and city centre locations throughout Scotland.

The projects AKP carry out can involve anything from design and build to the refurbishment, fit out and complete transformation of buildings. We bring cost effective solutions, innovation and superior workmanship to our projects and are known for our expertise, reliability and professional attitude, which has resulted in high client satisfaction and retention.

January 2020 marked their 30th year in business, undertaking a wide range of projects across all public and private sectors. With a team who have a wealth of experience working in challenging live environments and city centre locations throughout Scotland.

The construction industry is a large contributor to global climate change. akp Scotland Ltd are aware of this and have set high internal standards for to minimise carbon emissions in the business.

akp Scotland Ltd have found that by working collaboratively with clients and supply chain partners, their teams have made progress in recent years to deliver projects in a sustainable way.

akp prioritises the environment in every aspect of their business processes, and commits to initiatives such as sourcing sustainable materials, ensuring robust recycling and choosing eco-friendly transport.

akp Scotland Ltd work closely with organisations such as BREEAM and the Considerate Constructors Scheme (CCS) and are proud to have consistently achieved 'Excellent' and 'Performance Beyond Compliance'.

However, akp Scotland Ltd are never complacent, and will continue to strive to be cleaner and greener.

3 Reporting Period

April 2022 - March 2023

4 Organisational Boundary

This report has been constructed using the

• Operational Control Approach

5 Operational Scopes

Emissions from Scope 1 & 2 have been measured along with certain Scope 3 emissions. The Scope 3 emissions that have been included are those that have been practical to measure with available data, which are as follows:

- Employee Commuting and Business Travel
- Transmission & Distribution
- Waste
- Hotel Stays

6 Benchmark Year

This is the first time the company has measured and reported on its carbon emissions and therefore this is the benchmark year, i.e. from **April 2022 to March 2023**. The benchmark data is available for the period April 2022 to March 2023. As the activities of the company remain consistent throughout the year, in order to estimate the annual emissions to March 2023 for waste only, average monthly emissions have been calculated and extended to March 2023.

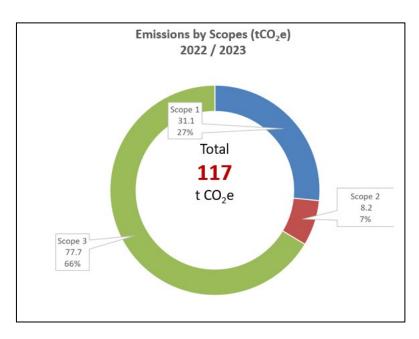
7 Carbon Emissions Overview – 12 months to March 2023



The total calculated emissions for the business in 2022 are 117 t CO₂e. This is the first year the company has measured it carbon emissions. As such this is the benchmark year of the company with the breakdown of emissions analysed throughout this report.

The Company will aim to measure an increasing amount of Scope 3 emissions and is committed to improving their emissions across all scopes.

8 Analysis by Scope



Scope 1 emissions accounts for 27% of calculated emissions. This is the gas used at the company's owned office and for use of a number of company vehicles. Scope 1 emissions were 31.1 tCO₂e in this period and is not a renewable tariff.

Scope 2 emissions accounts for 7% of calculated emissions. This is the electricity used at the company's owned office. Scope 2 emissions were 8.2 tCO₂e in this period. The office is not on a renewable tariff.

Scope 3 emissions accounts for 66% of calculated emissions and includes employee commuting, business travel and transmission and distribution. Scope 3 emissions were 77.7 tCO₂e in this period

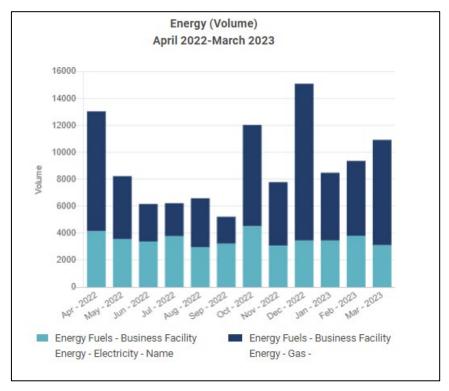
Intensity Metric Analysis April 2022 - March 2023



The chosen intensity metric is based on per employee and shows a carbon emissions value of 2.84 tCO₂e per employee. The business headcount averaged 40 people during the benchmark period and the information came from payroll data.

9 Key Emissions

9.1 Business Facility Energy



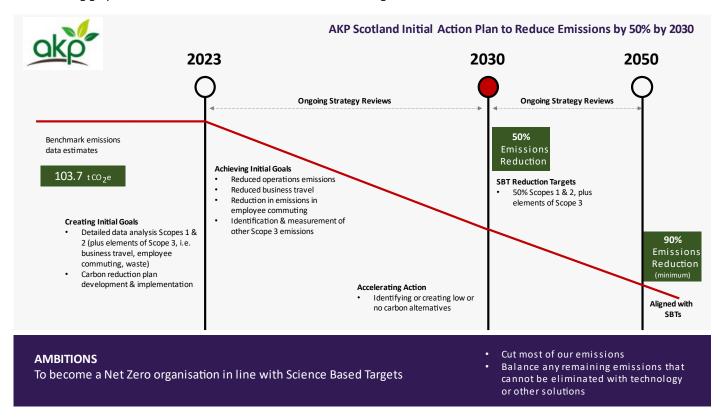
Office energy consumption was sourced by information provided by the supplier OPUS energy. The premises utilised by the company are not on renewable tariffs. The Company will look at the practicalities of changing to a renewable tariff at the appropriate time.

The calculated gas emissions were 12 tCO_2e in 2022/23, accounting for approximately 15% of the total calculated emissions of 103.7 tCO_2e .

The calculated electricity emissions were $8.2 \text{ tCO}_2\text{e}$ in 2022/23, accounting for approximately 15% of the total calculated emissions of $103.7 \text{ tCO}_2\text{e}$.

10 Emissions Reductions Targets

The following graph summarises the carbon emissions reduction targets.



11 Carbon Reduction Projects

Our Sustainability Roadmap

Our Sustainability Roadmap recognises the widespread benefits that construction can generate; not just in sustainable lower carbon and greener designs and construction methods, but in a smarter supply chain, with a more diverse and inclusive workplace, in supporting communities and in stimulating national and local economic growth.

akp Scotland Ltd are committed to playing our part in this global challenge, moving our business forward, sustainably, and in doing so, helping to build a better future.

As we continue our journey to Net Zero, we plan to implement further measures in the short, medium and long term. These will drive down emissions and help us to meet our 2045 target. We are also committed to improving the quality and accuracy of our data and reporting, to aid in the reduction of emissions and progress measurement. This will remain a key objective throughout the lifetime of our carbon reduction plan.

Short Term – 2025

- 1. Be responsible in the projects we choose to deliver, by selecting projects that are environmentally conscious buildings and places.
- 2. Increase the activity of our Green Team by meeting 6 times a year to develop the knowledge and experience of sustainable construction practices to ensure our team are putting environmentally friendly construction at the fore.
- 3. Provide innovative sustainable solutions which help our clients achieve their sustainability goals.
- 4. Support clients on their journeys to meet their individual targets as an example; BREEAM Excellent for all new build and refurbishment projects, EPC 'A' rating for all new build projects, etc.
- 5. Supporting and adopting clients' in-house practices in terms of:
 - Water efficiency
 - Health & Wellbeing
 - Waste Reduction, re-use and recycling

- Land-use & Biodiversity
- Sustainable Transport
- Climate Change Adaption
- 6. Scope and implement additional business standards, recognising sustainability performance and driving activity across the business.
- 7. Implement a Sustainable Travel Policy for our business, focusing on key objectives.
- 8. Improve the internal and external communication of the work undertaken by our in-house Green Team who push forward our sustainable journey.
- 9. Launch our electric vehicle and cycle-to-work salary sacrifice schemes, taking steps to keep colleagues informed and aware as new starters join us.
- 10. In our office, maximise exposure to natural light in all areas, reducing the need for artificial lighting.
- 11. Encouraging our colleagues to turn off lights, heating and electrical equipment when not in use.
- 12. Investigate ways to improve the disposal of waste in our office, based on the "reduce, reuse, recycle" method, including the reduction of water waste and consumption.
- 13. Communicate our Net Zero Sustainability Roadmap with our team and engage and educate our business on how their decisions and choices can impact our Net Zero journeys, both at work and at home.
- 14. We will dispose of our devices, including phones, laptops and monitors through approved sources for recycling and replace older devices that are still in use, such as laptops, monitors, phones, etc with new and more energy-efficient devices.
- 15. Choosing shredding and re-purposing disposal methods and striving to divert waste from landfill; e.g Shredding all redundant PPE and workwear.

Sustainable Travel Objectives

- Guidance to consider virtual meetings over face-to-face where possible, ensuring the team is supported with the right technology and equipment.
- Reduce the number of nights spent in hotels through improved meeting arrangements, such as holding between core hours, allowing colleagues time to travel either side.
- Promote sustainable and preferred hotel chains that have demonstrated a commitment to Net Zero and sustainability.
- Promote and encourage business travellers to use public transport as their first choice and select providers with more
 efficient services that produce less emissions.
- Encourage hybrid or electric vehicles amongst staff.
- Encourage the use of public transport, cycling or walking when colleagues are commuting.
- Develop green travel plans for both site workers and deliveries; setting targets to reduce the travel distance of materials to enhance the local economy and reducing overall CO2 levels.

Sustainable Supply Chain Objectives

- Review our supply chain and encourage large suppliers to commit to plans for 2045.
- Work with SMEs to guide and support them on their path to Net Zero.
- Help suppliers to understand their own emissions and the role we play in them.
- Set supply chain carbon footprint reduction targets.
- Use the results of our annua Best Practice Procurement Initiative to choose suppliers who are socially and environmentally focused businesses.

Medium Term - 2030 (50% Reduction)

- 1. Aim to source 100% renewable electricity for our office.
- 2. Upgrade all lighting in our office to new and more efficient LED lighting.
- 3. Upgrade the heating controls to ensure the office is only heated during colder times of the year and only when the building is occupied.
- 4. Only do business with suppliers who have committed to Net Zero and are taking steps to reduce their emissions.
- 5. Embed energy, waste and water strategies for our office, complimented by the continued guidance and education of
- 6. Work with technology providers and partners to coordinate and identify ways to save energy and reduce our impact.

Long Term - 2045 (Net Zero Target)

- 1. Ensure our Net Zero status is permanently maintained by implementing appropriate governance and investing any / all cost savings. For example, redirecting costs saved as a result of more responsible business travel back into sustainable projects.
- 2. Commit to reducing by at least 90% of our CO_2e emissions each year compared to this report, whilst continuing to focus activity on conservation, reforestation, protecting biodiversity and reversing the impacts of climate change.

12 Emissions Data

The data contained in the table below represents total emissions calculated and is consistent with SECR requirements. All sources of emissions that have been measured are included in the totals below. Emissions from key activities are summarised in the previous sections.

	SECR Status	Current Reporting Year April 22–March 23
Energy consumption used to calculate emissions Electricity Scope 2 - UK & Offshore (kWh)	Mandatory	42,454
Energy consumption used to calculate emissions – Global, excluding UK & Offshore (kWh)	Mandatory	N/A
Basis of Energy reporting (Location or Market)		Market
% of total energy sourced from certified renewable sources		0%
Emissions associated with energy consumption - UK, Offshore & Global (tCO_2e)		8.2
Emissions from activities for which the company is responsible including combustion of fuel & operation of facilities - Scope 1 (tCO_2e)	Mandatory	31.1
Emissions from purchase of electricity, heat, steam and cooling purchased for own use - Scope 2 (tCO_2e)	Mandatory	8.2
Total Scope 1 & 2 Emissions (tCO _{2e})	Mandatory	39.3
Emissions from upstream activities out of operational control - Scope 3 (tCO ₂ e)	Optional	77.7
Emissions from use of sold products and services out of operational control - Scope 3 (tCO ₂ e)	Optional	None included
Total Gross Scope 3 Emissions (tCO₂e)	Optional	77.7
Total Scope 1, 2 & 3 Emissions (tCO₂e)	Optional	117
Intensity ratio tCO₂e (gross Scope 1, 2 & 3) per employee	Optional	2.84
Carbon offsets (tCO₂e)	Optional	0.0
Total Annual Net Emissions (tCO₂e)	Optional	117

13 Data Overview

Data Details		2022/23		
Emission Type	Scope	Volume t CO₂e	Data Source (2022-23)	Data Confidence
Energy				
Gas	1	12	Supplier Bills	High
Electricity	2	8.2	Supplier Bills	High
Business Travel				
Business Travel - Cars	3	26.3	Company Information	Medium
Business Travel – Vans	1	19.1	Company Information	Medium
Business Travel – Hybrid	3	3.4	Company Information	Medium
Business Travel – Rail	3	2.1	Company Information	Medium
Business Travel – Car Electric	3	1.4	Company Information	Medium
Employee Commuting				
Car Petrol	3	23.5	Staff Survey	Medium
Car Diesel	3	13.2	Staff Survey	Medium
Car Hybrid	3	1.4	Staff Survey	Medium
Rail	3	1.2	Staff Survey	Medium
Car Electric	3	0.9	Staff Survey	Medium
Motorbike	3	0.6	Staff Survey	Medium
Other Emissions Calculated				
Hotel Stays (Scotland)	3	1.8	Company information	High
Waste Disposal	3	1	Waste Bills from Supplier	High
Transmission & Distribution	3	0.8	Electricity Bills	High
Electricity (WfH)	3	0.1	Staff Survey	Medium
		103.7		

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14 Data Quality / Confidence

The data used to generate this report has been collected from various sources from both within the company and using assumptions gathered by Net Zero International. These emissions have been converted to CO₂e using GHG Protocol and BEIS frameworks and conversion factors for the relevant period.

15 Offsets

As part of the commitment of AKP to target reductions in its GHG emissions and, ultimately, attain Net Zero the company will review and report all offsetting that it enters. All offsetting options will be considered and reported included, formally certificated schemes (e.g., Gold Standard) as well as more informal schemes. Where offsetting is done against informal schemes, details of the calculation logic will be reported. Net Zero International have verified the certification of offsets included in this report.

16 Offset schemes (if appropriate)

Scheme Name	Details (including weblinks)
None	

17 Declaration & Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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 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 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 signed off by the board of directors (or equivalent management body).

Signed on behalf of AKP Scotland

Signed on behalf of Net Zero International

Name:

Name: David Hawes

Position: Director

& Malah

Position: Co-Founder

18 Glossary

Benchmark Data	The chosen 12-month period that sets the calculated emissions that need to be mitigated and/or offset.
Carbon Reduction	Reduction in measured CO₂e emissions
Carbon Reduction Plan	Plan to reduce CO₂e emissions over a period of time, updated annually
Carbon Emissions (Gross)	CO ₂ e emissions from Company activities
Carbon Emissions (Net)	CO₂e emissions from Company activities minus verified carbon offsets the Company purchases
Carbon Neutral	When emissions are fully offset including those emissions that could be mitigated.
Carbon Offsets	A removal or reduction of carbon emissions through a verified scheme.
CO ₂ e	All greenhouse gases expressed in terms of Carbon Dioxide equivalent (CO ₂ e) for consistency of reporting.
GHG Protocol	Greenhouse Gas Protocol
	https://ghgprotocol.org/
Greenhouse Gases	Carbon Dioxide (CO ₂), Methane (CH ₄), Nitrous Oxide (N ₂ O), Chlorofluorocarbons (CFCs and HCFCs), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur Hexafluoride (SF ₆)
Greenhouse Gas Conversion Factors	Annually published conversion factors normally published by relevant government departments. Converts activity into CO ₂ e emissions.
Greenhouse Gas Emissions (GHG)	Gases in the atmosphere that absorb and radiate heat
Intensity Metric/Ratio	A metric that measures carbon emissions per relevant unit of activity in a business.
Market Reporting v Location Reporting	Market is based on specific tariffs. Location is based on the country from which you are reporting.
Net Zero	GHG emissions are mitigated and those that cannot are offset
Renewable Tariff	An energy tariff that is 100% powered by renewable energy and is certified.
SBT	Science Based Targets – reducing emissions by 50% by 2030 and by 90% by 2050 and offsetting the remaining amount.
Scope 1	The fuels that are burnt (gas, transport the company owns, refrigerant gasses)
Scope 2	The energy that is bought (electricity from the grid, purchased heat)
Scope 3	Emissions embedded in everything a company buys and emitted as a consequence of everything a company sells.
SECR	Streamlined Energy & Carbon Reporting
tCO₂e	Metric tonnes of CO ₂ equivalent emitted.
WBCSD	World Business Council for Sustainable Development https://www.wbcsd.org/
WRI	World Resource Institute https://www.wri.org/

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19 Appendix





PH9333 Green Team AKP Carbon Capture Infographic 14_04_22 Jan_Dec 2022.pdf