

# Land & Water Services

## Carbon Reduction Plan

### (PPN06/21)

LAWS-ENVPlan-01

This procedure has been issued, amended and approved as follows:

Rev	Issue Date	Revision Details	Required Approvals		
			Updated by: (Anyone)	Checked By: (Dept. Manager)	Approved By: (Head of Dept.)
P01	March 2024	First issue	Fiona Moore	Fiona Moore	Kevin Kirkland
P02	August 2024	Minor updates to carbon emissions	Fiona Moore	Fiona Moore	Kevin Kirkland
P03	June 2025	2024 update	Chris Sandom	Fiona Moore	Kevin Kirkland

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## 1 Purpose

This Carbon Reduction Plan (CRP) outlines Land & Water Services Limited's approach to carbon reduction.

Carbon Dioxide (CO<sub>2</sub>) is produced when fossil fuels such as gas, oil, or diesel are combusted to produce energy for heating, electricity generation, material production, and transport. Carbon emissions are categorised as:

Scope 1	those produced directly by burning fuel on site such as gas for heating and diesel in vehicles
Scope 2	those generated through the off-site generation of electricity
Scope 3	those arising indirectly due to core operations, including the procurement of goods, business travel and staff commuting

This plan identifies the baseline established emissions, in accordance with PPN06/21, and details the implementation of targets to reduce carbon intensity. It is supported by objectives set in our third-party accredited ISO 14001 Integrated Management System.

## 2 Scope

This Carbon Reduction Plan addresses Land & Water Services' direct Scope 1 emissions, indirect Scope 2 emissions, and the following indirect Scope 3 emissions:

- Category 4 - Upstream Transport & Distribution
- Category 5 - Waste generated in Operations
- Category 6 - Business travel
- Category 7 - Employee commuting
- Category 9 - Downstream Transport & Distribution

It applies to all Land & Water Services' activities for which they have operational control, including projects and offices.

## 3 Commitment to Achieving Net Zero

Land & Water Services Limited recognises that the impacts of climate change will disrupt the natural, economic, and social systems we depend on. This disruption will impact global food security, damage infrastructure, and jobs, and harm human health. Consequently, we are fully committed to supporting the UK Government's ambition of achieving net-zero carbon emissions by 2050 and are actively collaborating with key Supply Chain Partners and Clients to do the same.

## 4 Baseline Data

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which future emissions reduction can be measured. The baselines were determined using information primarily gathered through Land & Water's Accounts system. The data recorded was reviewed and 2019 was established as the baseline year for Scope 1 and 2 emissions and 2023 being the baseline year for Scope 3 emissions.

Carbon emissions (tCO <sub>2</sub> e)	Baseline Year: 2019	Baseline Year: 2023 (Scope 3)	Current Year: 2024
Scope 1	1790		966
Scope 2	12		8
Scope 1 and 2 combined	1802		974
Scope 3			
Cat 4 Upstream Transport & Distribution		136*	127
Cat 5 Waste (ex transport)		567	525
Cat 6 Business Travel (ex hotels)		1	3
Cat 7 Employee Commuting (ex home working)		20	22
Cat 9 Downstream Transport & Distribution		0	0
Scope 3 combined		724	677

We note that Scope 3 emissions can represent up to 80% of an organisation's carbon emissions and are cognisant that Total Carbon Emissions reported currently within this plan exclude some of those higher emission activities, including Cat 1 Purchased Goods and the transportation of Waste in Cat 5.

It is also recognised that emissions associated with our supply chain are likely to be significant and it is acknowledged that these are not currently recorded.

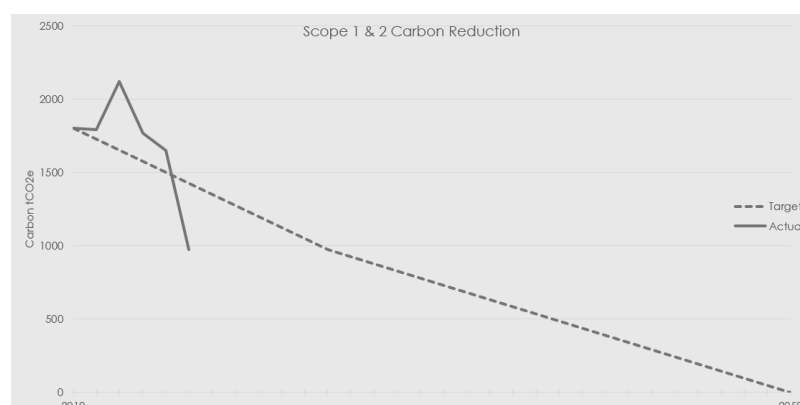
\*P03 update - Our 2023 carbon footprint for Category 4 - Upstream Transport & Distribution has been updated due to more accurate calculation of data.

## 5 Carbon Reduction Targets

To continue our progress to achieving Net Zero by 2050, we have adopted the following carbon reduction target:

Target	Progress to date
To reduce emissions in line with Paris Agreement goals on a 1.5°C pathway.	As of 2024, there has been an 828tCO <sub>2</sub> e, or 46% reduction, in scope 1 and 2 carbon emissions since 2019.
To align with the pathway our near-term science-based target is to reduce our Scope 1 & 2 carbon emissions from our 2019 Baseline of 1802tCO <sub>2</sub> e by 46% to 973tCO <sub>2</sub> e by 2030.	
To become a net-zero carbon emissions business by 2050 – Direct Emissions Scope 1 & 2.	In 2024 there has also been a reduction in Scope 3 emissions.
As an SME we commit to measure and reduce our Scope 3 emissions.	

Progress against this target can be seen on the graph below:



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## 6 Carbon Reduction Projects

**The following environmental management measures and projects have been completed or implemented** since the 2019 baseline. The carbon emission reduction achieved by these schemes equate to a 46% reduction against the 2019 baseline (52% per £million turnover).

Microsoft Teams: has been utilised within the business to enable internal and external meetings to be held online minimising vehicle movements.

Electrification of car fleet: part electrification of the company car policy has encouraged take up of electric vehicles by staff.

EV chargers: are available at half of our regional offices, evidencing a reduction of 5tCO<sub>2e</sub> across the wider business in 2024.

Idling campaign: behaviours learned during our idling campaign in 2023 are ongoing throughout the business which is continuing to see reductions in carbon. Toolbox talks are frequently delivered to teams to ensure new staff are aware of the initiative.

Minimum plant standards: including Stage V engines were implemented down our supply chain in 2023.

HVO: has been offered to clients since 2022. The use of HVO on construction sites in 2024 has resulted in a reduction of site fuel carbon by 315 tCO<sub>2e</sub> compared to diesel. This reduction contributes significantly to LAWS' progress to the 2030 target. If the use of HVO changes in the future, the carbon emissions from site fuels will fluctuate accordingly. Importantly, even without the use of HVO as an alternative fuel source, the additional tCO<sub>2e</sub> from diesel consumption in 2024 would still demonstrate our continued progress towards meeting our carbon reduction goals.

Waste reduction: 2023 also saw the soft launch of our internal material re-use platform "LAWbay". During 2024 LAWbay has been continued to be utilised but further uptake is desired going forward.

### **In the future we will continue to implement further measures such as:**

Over half of our direct emissions (GHG scope 1) come from our vehicle fleet.

Currently, electric vehicles make up 12% of our company car fleet, with hybrids representing a further 59%, highlighting our ongoing transition towards lower-emission transport solutions. We aim to transition our entire company car fleet to electric or zero emissions models by 2030, where it is the best technical and economic solution and will pursue other ultra-low emission solutions where EVs are not viable.

We operate a fleet of 62no diesel vans for the workforce. During 2023 a trial of an electric van was carried out but given site locations and mileage there were some challenges. We aim to transition our entire van fleet to electric or zero emissions models by 2035, where it is the best technical and economic solution and will pursue other ultra-low emission solutions where EVs are not viable.

We are reviewing our organisational structure to optimise geographic working, reduce vehicle journeys, and increase vehicle sharing throughout 2025.

EV Charge points will be available at all our regional offices by 2026, following which charging options on construction projects will be evaluated.

The operation of non-road mobile machinery on our construction sites accounted for over two fifths of our direct emissions (GHG scope 1) in 2024.

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Land and Water seeks to switch from running on fossil fuels to sustainable alternative fuels such as Hydrotreated Vegetable Oil (HVO) or Gas to Liquid (GTL) by 2030. This will see a 90% reduction in carbon emissions in comparison to gas oil.

We aim to undertake a phased reduction of our supply chain's fleet of non-road mobile machinery to zero or ultralow emission models by 2035.

We are continuing to see the benefits of our idling campaign and will continue until behaviours are fully embedded. We will encourage our supply chain to invest in telematics to enable those conversations with, and evidence for, our workforce.

We will transition from generators reliant on fossil fuels, providing temporary power supplies to projects, to hybrid power systems providing sustainable (hybrid, hydrogen and solar) power solutions or direct connection to the grid utilising renewable power supplies where practicable.

Since reporting our 2023 baseline year for 5no GHG Scope 3 emissions we will continue to:

better understand and categorise the types of waste stream we generate and learn how we could implement the waste hierarchy to maximise reductions of upstream and downstream interactions with our waste and the associated GHGe.

although our calculating methodology has improved for Category 4 since 2023, we still need to better understand our upstream transportation and distribution through engagement with supply chain, to identify potential reduction pathways.

On a more general note, we propose to continue to:

Train and educate employees on carbon reduction practices.

Increase use of low carbon alternative materials (concrete etc) or sourcing sustainable produced/recycled products.

Engage with our procurement team, suppliers, subcontractors, and clients to achieve carbon reduction goals.

## 7 Declaration & Sign Off

This Carbon Reduction Plan has been produced in accordance with the requirements of PPN 06/21, associated guidance, and the technical standard for completion of 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 following 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.



Kevin Kirkland – Managing Director

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