

BEgin Net Zero  
CLIMATE TRANSITION PLAN  
FY2025

PPN 06/21



# CONTENTS

1	Executive Summary
2	Our Direction of Travel
3	Environmental & Social Impact Highlights
4	12-Month Carbon Performance
5	Historic Comparison and Trend Analysis
6	Positioning HBC Within the Sector
7	Physical Climate Risks
8	Focused Priorities for the Next Reporting Period
9	Sustainable Development Goals Alignment
10	Closing Reflection
11	Carbon Footprint Verification
12	The Numbers Behind Our Impact
13	Excluded Categories
14	Methodology, Boundaries, Assumptions, and Carbon Accounting Platform



# EXECUTIVE SUMMARY

Reporting period: 1st January 2025 to 31st December 2025

Total carbon footprint: 80.97 tCO<sub>2</sub>e

Emissions profile: Emissions are primarily driven by Scope 1 activity, with fleet fuel consumption accounting for the majority of total impact. Scope 2 emissions arise from purchased electricity, while Scope 3 emissions currently include water and waste-related activities within the reporting boundary.

Decarbonisation approach: Targeted reduction where direct control exists, supported by operational efficiency, fleet transition, and improved data visibility. The focus is on practical, achievable changes aligned with day-to-day operations.

Reporting standard: Greenhouse Gas Protocol using an operational control boundary.

Purpose: HBC's third annual carbon report, designed to strengthen internal understanding of emissions, support operational decision-making, and provide a consistent basis for tracking performance over time. The report also supports increasing client and procurement expectations for transparent, credible carbon reporting.

This report presents the 2025 carbon footprint for Harris Bros & Collard Ltd (HBC) and represents the company's third consecutive year of structured emissions reporting. As a construction and building services contractor operating across multiple active sites, HBC's emissions profile is shaped by the practical demands of project delivery, with emissions arising primarily from fleet operations, building energy use, and supporting business activities.

Over the past three years, HBC has moved beyond establishing a baseline toward developing a more consistent understanding of how emissions relate to its core operations. This progression allows emissions data to be interpreted alongside factors such as fleet usage, project distribution, and energy consumption, supporting a more informed and grounded approach to emissions management.

This report provides a detailed assessment of HBC's emissions over the 2025 reporting period, alongside comparison with previous years to identify trends and changes in performance. It also examines the key drivers behind the footprint and sets out a focused set of priorities for the next reporting period, designed to support practical emissions reduction and improved visibility of environmental impact.

HBC's carbon footprint reflects a business where emissions are closely linked to delivery requirements, particularly fleet use, building energy consumption, and site-based activity. Fleet fuel remains the dominant source of emissions, reinforcing where the greatest influence over future reductions exists, while current Scope 3 reporting highlights the importance of continued expansion to capture a more complete view of value chain impacts.

Looking ahead, HBC has identified three targeted priorities for the next reporting cycle. These focus on expanding Scope 3 coverage, reviewing future electricity procurement options, and continuing a phased approach to fleet transition. This ensures that progress remains achievable and aligned with how the business operates, while supporting continued improvement in emissions management.

Together, this report provides a clear and consistent view of HBC's current emissions position and supports the ongoing use of carbon reporting as a practical tool for understanding, managing, and reducing environmental impact over time.

**Report Prepared by Elea Taffet**



## OUR DIRECTION OF TRAVEL

This report represents the continuation of Harris Bros & Collard Ltd's carbon reporting journey, now in its third consecutive year. A consistent approach has enabled HBC to develop a clearer understanding of its emissions profile, improving visibility of how day-to-day operations influence environmental impact.

As reporting has evolved, the focus has shifted from establishing a baseline toward improving the consistency and usability of emissions data. This enables emissions to be considered alongside factors such as fleet usage, project activity, and energy consumption, providing a practical basis for assessing performance and identifying opportunities for improvement.

Alongside this, HBC continues to strengthen its approach to environmental responsibility through a growing awareness of how sustainability links to everyday activities. Rather than relying on standalone initiatives, the focus is on understanding how core operations, particularly transport, site delivery, and energy use, contribute to overall impact.

As the business moves forward, each reporting cycle provides an opportunity to improve data visibility and expand coverage, particularly within indirect emissions categories. While current reporting captures the most material operational sources, further development of Scope 3 data will help provide a more complete view of emissions across the wider value chain.

HBC operates within a sector where emissions are closely tied to the practical requirements of construction and maintenance work, including transport between sites, material movement, and the use of energy across operational buildings. These activities are often influenced by factors outside of direct control, such as supply chain availability, project specifications, and site conditions, which can vary significantly between projects. In addition, the reliance on subcontractors and externally sourced materials means that a large proportion of emissions sit within the wider value chain, where data visibility and direct influence can be more limited. These factors shape both the current emissions profile and the pace at which reductions can be achieved, requiring a measured and operationally aligned approach to change.

Looking ahead, the focus remains on maintaining consistency in reporting, strengthening data quality, and identifying targeted, achievable improvements that align with how the business operates. This approach supports steady progress over time, ensuring that emissions management remains proportionate, achievable, and integrated into everyday business operations.

THE GOAL:  
2050



# ENVIRONMENTAL & SOCIAL IMPACT HIGHLIGHTS

## Local Supply Chain Focus

HBC places a strong emphasis on working with local labour and sourcing materials locally wherever possible. This approach reduces the need for long-distance transportation, helping to limit associated emissions while supporting the local economy.

By prioritising nearby suppliers and subcontractors, the business contributes directly to the communities in which it operates, creating local employment opportunities and strengthening regional skills and capacity. This local focus also supports closer working relationships, improving coordination across projects while ensuring that both environmental and social value are delivered alongside construction activity.

*“Responsible construction goes beyond the build itself. It’s about how we manage materials and minimise waste throughout every project.”*

## Cycle to Work Scheme

HBC encourages more sustainable commuting through its cycle-to-work scheme, supported by the provision of a cycle shelter and facilities for employees.

While this contributes to reducing travel-related emissions, the initiative also plays an important role in supporting employee wellbeing. Encouraging cycling as part of the working day provides opportunities for physical activity, time outdoors, and exposure to fresh air, all of which can have a positive impact on mental health and overall wellbeing.

*“At Harris Bros & Collard Ltd, we are dedicated to embedding sustainability into every aspect of our business. Our environmental ambitions are reflected in our values and strategic actions, ensuring that sustainable construction practices are at the forefront of our operations.”*

## Lower-Emission Fleet and On-Site Energy Measures

HBC has begun introducing electric vehicles into its fleet, supported by the installation of on-site charging points. This shift is being made gradually, reflecting the operational demands of a construction business where vehicles are essential for accessing sites and transporting equipment. Rather than a rapid transition, the approach has been to incorporate lower-emission alternatives where practical, allowing the fleet to evolve over time without disrupting day-to-day delivery.

Alongside changes to transport, the business has also invested in on-site renewable energy through the installation of solar photovoltaic panels at one of its locations. This provides a direct source of renewable electricity for site operations and reduces reliance on grid energy during working hours.

Taken together, these measures show a practical approach to reducing emissions, focusing on areas where change can be implemented realistically, while continuing to support the operational requirements of the business.



# 12-MONTH CARBON PERFORMANCE

For the 2025 reporting year, Harris Bros & Collard Ltd recorded a total greenhouse gas footprint of **80.97 tCO<sub>2</sub>e**.

### Scope 1 (direct emissions): 60.42 tCO<sub>2</sub>e (74.62%)

Scope 1 emissions arise from fuel consumption within company-owned vehicles and natural gas use within operational buildings. As a construction and building services contractor operating across multiple sites, HBC relies on its fleet to support project delivery, while gas consumption contributes a smaller portion of direct emissions.


### Scope 2 (purchased electricity): 3.90 tCO<sub>2</sub>e (4.81%)


Scope 2 emissions are associated with electricity consumption across operational buildings. One of HBC's sites benefits from on-site solar photovoltaic (PV) generation, which produced 11,361.7 kWh during the reporting period. Of this, 4,628.75 kWh was used directly on-site, with additional generation stored in battery capacity or exported to the grid. This helps reduce reliance on purchased electricity at that site, while other locations continue to draw electricity from the grid.

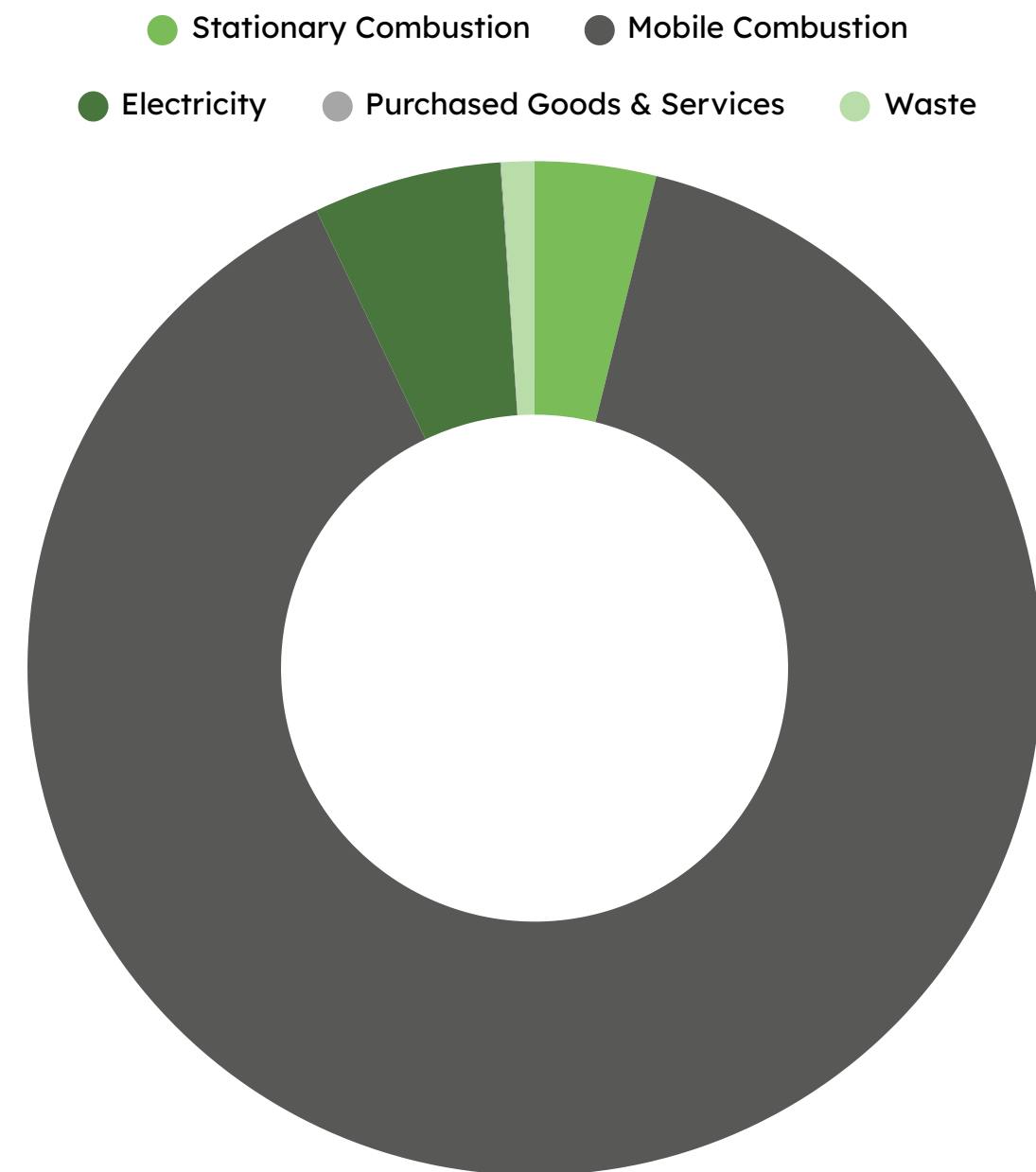
### Scope 3 (upstream value chain): 16.65 tCO<sub>2</sub>e (20.57%)

Scope 3 emissions include indirect activities within the reporting boundary, specifically water consumption and waste management, providing additional visibility of operational impacts beyond direct energy use.

- **Mobile Combustion: 57.91 tCO<sub>2</sub>e (71.52%)**  
Emissions from mobile combustion are linked to diesel and petrol use across HBC's vehicle fleet. This includes travel between offices, depots, and active project sites, as well as the transportation of tools and materials. As a result, this category represents the largest contributor to the overall carbon footprint.
- **Stationary Combustion: 2.51 tCO<sub>2</sub>e (3.10%)**  
Stationary combustion emissions are associated with natural gas consumption within operational buildings. One site operates under a green gas contract, contributing to lower associated emissions, while another location continues to use standard natural gas supply. These emissions reflect heating and building energy requirements across the business.
- **Waste: 0.68 tCO<sub>2</sub>e (0.84%)**  
Waste-related emissions arise from the treatment and disposal of waste generated through business activities, including construction and operational waste streams. HBC has increased its yard sorting and recycling capabilities, improving resource efficiency and reducing the volume of waste sent to disposal. While emissions from this category remain relatively low, these improvements support a more efficient and responsible approach to material management.

 Intensity Metric: tCO<sub>2</sub>e/FTE.  
3.24 tCO<sub>2</sub>e/FTE

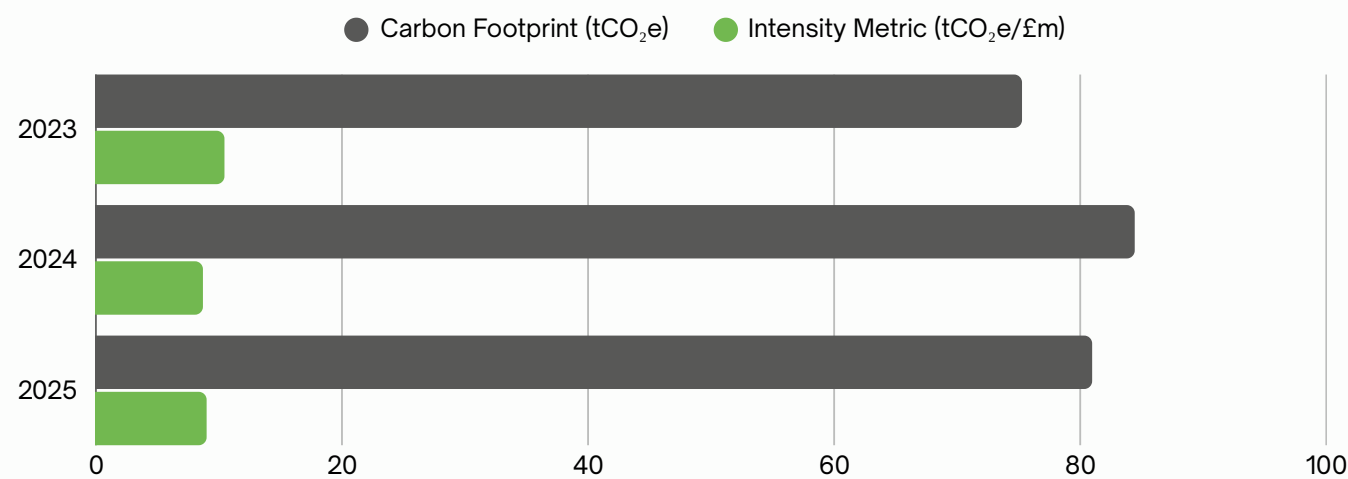
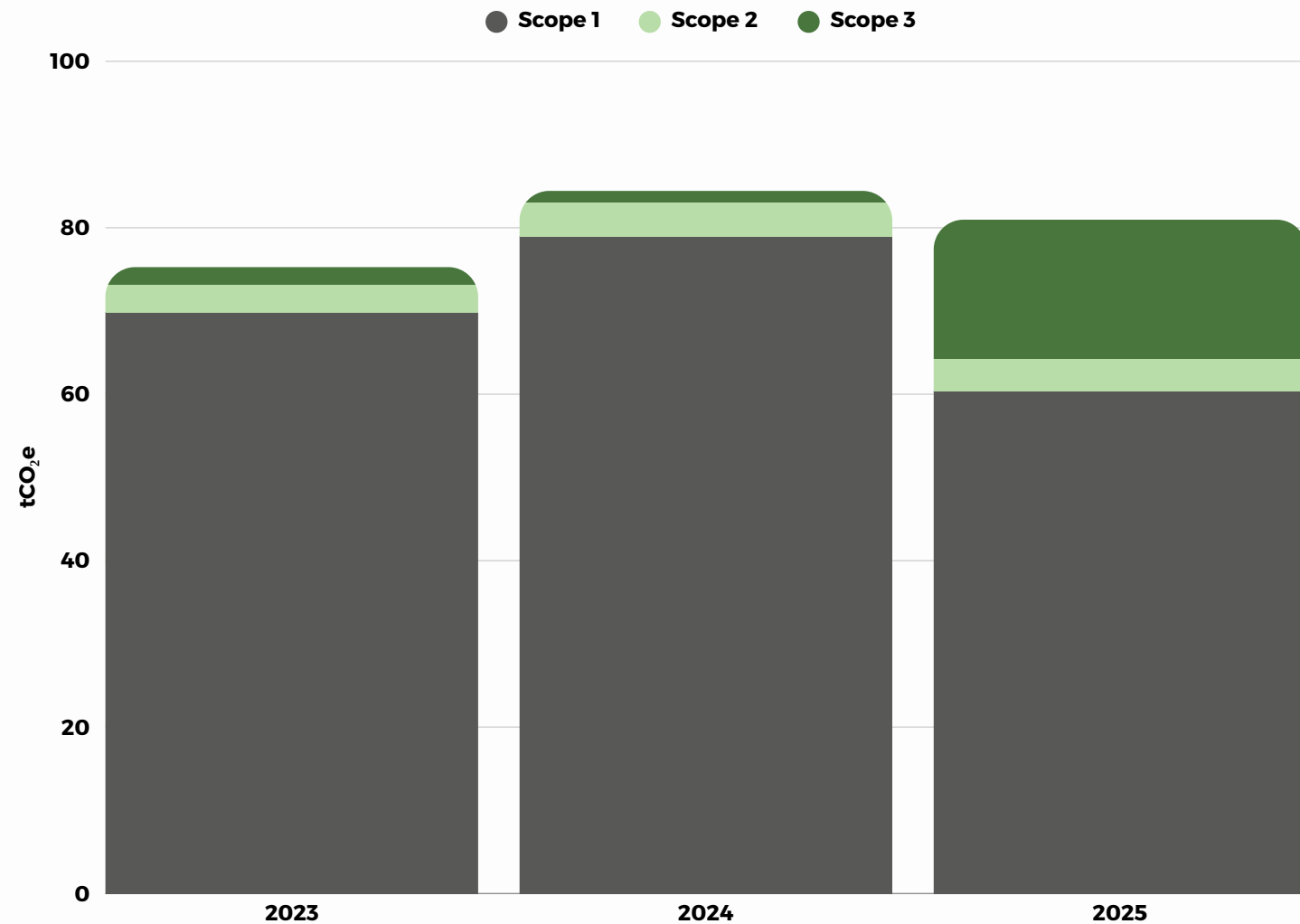
 Intensity Metric: tCO<sub>2</sub>e/£million.  
9.00 tCO<sub>2</sub>e/£million



The footprint has been assessed using all relevant and available data across applicable emission categories, with the intention to expand coverage in future reporting periods where additional data becomes available and categories are deemed material.



# HISTORIC COMPARISON AND TREND ANALYSIS



Harris Bros & Collard Ltd’s carbon footprint was first established in 2023 at 75.27 tCO<sub>2</sub>e, increasing to 84.43 tCO<sub>2</sub>e in 2024, before decreasing to 80.97 tCO<sub>2</sub>e in 2025. These changes reflect variations in operational activity, particularly in fleet use, energy demand, and project delivery.

### Operational changes since 2024

The most significant change between 2024 and 2025 relates to fleet fuel consumption, which decreased from 30,916 litres to 22,791 litres. This resulted in a corresponding reduction in emissions from 76.87 tCO<sub>2</sub>e to 57.91 tCO<sub>2</sub>e, highlighting the significant impact of fleet fuel use on total emissions.

In contrast, natural gas consumption increased over the same period, rising from 11,483 kWh to 16,466 kWh. This led to an increase in emissions from 2.10 tCO<sub>2</sub>e to 2.51 tCO<sub>2</sub>e, reflecting higher energy demand across operational buildings. During this period, one site operated under a green gas contract, contributing to a portion of lower-emission gas consumption.

Electricity consumption also increased slightly, from 20,152 kWh to 22,016 kWh. However, associated emissions decreased from 4.17 tCO<sub>2</sub>e to 3.90 tCO<sub>2</sub>e, influenced by changes in grid emission factors and the introduction of on-site solar generation at one location.

Waste generation decreased from 514.71 tonnes to 380.77 tonnes, with emissions reducing from 0.90 tCO<sub>2</sub>e to 0.66 tCO<sub>2</sub>e. This reflects improved waste management practices, including enhanced sorting and recycling capabilities.

### A more complete emissions profile

The 2025 footprint also reflects an expansion in reporting coverage through the inclusion of fuel and energy-related activities within Scope 3. This category captures upstream emissions associated with the extraction, production, and transportation of fuels and energy used by the business.

Previously, emissions reporting for fuel use focused on direct combustion (tank-to-wheel). The inclusion of fuel and energy-related activities now incorporates upstream (well-to-tank) emissions, providing a more complete view of the lifecycle impact of energy use. This approach aligns reporting more closely with best practice and improves the overall completeness of the carbon footprint.

### A consistent emissions structure

Across all three reporting years, HBC’s emissions profile has remained structurally consistent, with fleet fuel consumption representing the dominant source of emissions. While total emissions have fluctuated in line with operational activity, the underlying drivers of the footprint have not materially changed.

This concentration means emissions are closely linked to fleet activity, project distribution, and fuel use, with operational changes directly influencing total emissions. In contrast, energy use and waste remain smaller and more stable contributors, helping to highlight where emissions are more predictable and where the greatest influence over future reductions exists.



## POSITIONING HBC WITHIN THE SECTOR

To better understand Harris Bros & Collard's emissions profile in context, benchmarking has been carried out to assess HBC's performance within the sector. The comparison is made against 369 to 581 organisations classified under NACE F – Construction, with the sector detail 43 – Specialised construction activities. Results are presented across percentile ranges, allowing HBC's performance to be assessed relative to both absolute Scope 1, 2 and 3 emissions, as well as full-time employee numbers.

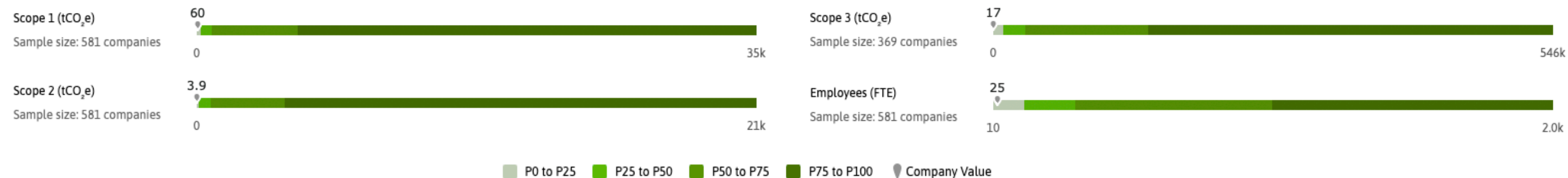
### Scope 1, 2 and 3 Emissions:

Across Scope 1, Scope 2, and Scope 3, HBC's emissions fall within the lower percentile range (P0–P25) of the benchmark dataset. This indicates that, relative to the organisations included within the sample, HBC operates with a lower overall emissions profile. This positioning is influenced by the scale and structure of the business, with emissions concentrated in a small number of core activities, particularly fleet fuel use, and without reliance on large-scale infrastructure or energy-intensive processes.

It is important to note that Scope 3 emissions are currently partially reported due to data availability, with only selected categories included. As a result, this position reflects the current reporting boundary rather than a fully comprehensive view of value chain emissions, and may change as reporting expands. Benchmarking results should therefore be interpreted as indicative rather than directly comparable, particularly where differences in reporting scope and organisational structure exist across the dataset.

### Employees (FTE):

HBC, with a total of 25 employees, falls within the lower percentile range (P0–P25) when compared to a sample of 581 organisations within the dataset. This reflects the overall scope of the business relative to others included in the benchmark. This context is important when interpreting emissions data, as total emissions are closely linked to organisational size and operational activity. Benchmarking should therefore be considered alongside an understanding of HBC's project-based operating model and the concentration of emissions within specific activities, particularly fleet operations, energy use, and waste management.



## PHYSICAL CLIMATE RISKS

As a construction and building services contractor, Harris Bros & Collard Ltd operates across multiple project sites and locations, and is therefore exposed to a range of physical climate risks linked to changing environmental conditions. These risks have been assessed across a range of emissions scenarios, including 2°C, 3°C, and 4°C warming pathways. The analysis identifies heatwaves, drought, inland flooding, and wildfire as the most relevant risks, all of which are projected to increase in frequency and severity over time. In addition, disruption to site operations, access, and project delivery has been identified as a key area of potential impact.

### Water Stress (Drought)

Drought has been identified as a high-risk factor across all emissions scenarios. Although HBC does not rely heavily on water-intensive processes, extended dry conditions may affect ground stability, dust levels, and the environments in which construction work takes place.

Prolonged dry periods can cause soils to dry out and lose cohesion, leading to cracking, uneven surfaces, and increased variability in ground conditions. This may affect excavation, groundworks, and foundation preparation, requiring additional site management and control measures.

These factors may influence how projects are planned and delivered, particularly during sustained periods of low rainfall, and may lead to increased site management costs, programme adjustments, and additional resource requirements to maintain safe and stable working conditions.

### Wildfires

Wildfire risk, while dependent on location, has been identified as a potential exposure under future climate scenarios. Prolonged periods of dry weather increase the likelihood of wildfire events, which may disrupt project sites and surrounding areas, particularly where access routes or local infrastructure are affected.

This may result in restricted site access, delays to material deliveries, and disruption to project timelines. In some cases, road closures, reduced visibility due to smoke, or damage to local infrastructure such as power or transport networks may limit access to sites. Additional safety considerations may also be required for site teams operating in areas where wildfire risk is elevated, potentially impacting productivity and programme certainty.

LIMIT GLOBAL  
WARMING TO  
**1.5°C**  
(PARIS AGREEMENT)

### Extreme Heat (Heatwaves)

HBC's activities are particularly exposed to rising temperatures, with a significant proportion of work carried out on-site and outdoors. Heatwaves have been identified as a high-risk factor across all emissions scenarios and may affect workforce wellbeing, productivity, and the safe delivery of construction activities.

Higher temperatures may also influence material performance and site conditions, requiring adjustments to working patterns, scheduling, and the sequencing of tasks during prolonged periods of heat.

### Inland Flooding

Inland flooding presents a potential risk to construction activities, particularly during periods of heavy rainfall or surface water accumulation. As projects are often site-specific, exposure to flood-prone areas may lead to temporary access restrictions, delays to programme timelines, and increased complexity in managing site operations.

Flooding may also disrupt surrounding infrastructure and road networks, affecting the movement of materials, equipment, and personnel, and creating knock-on impacts across project delivery. This may result in programme delays, increased logistical costs, and potential contractual implications where timelines are affected.



## FOCUSED PRIORITIES FOR THE NEXT REPORTING PERIOD

Building on the findings of this report, Harris Bros & Collard Ltd has identified a focused set of priorities for the next reporting period. These priorities are designed to strengthen emissions visibility, support practical reductions, and align sustainability considerations with day-to-day operational decision-making. Each action reflects a balance between commercial viability and environmental improvement within a project-based construction environment.

### Priority 1 — Expansion of Scope 3 Reporting

A key priority is to expand Scope 3 reporting to include employee commuting and purchased goods and services, both of which are expected to represent material emissions sources.

Employee commuting emissions can be estimated through a short staff survey capturing distance, transport mode, and frequency of travel. In parallel, procurement data can be reviewed to identify key material categories, with emissions estimated using spend- or material-based factors.

Expanding Scope 3 coverage will provide a more complete view of value chain emissions, improve hotspot identification, and support more informed, data-driven decision-making as reporting continues to develop.

### Priority 3 — Electricity Procurement and Renewable Tariff Transition

Harris Bros & Collard Ltd has the opportunity to further reduce electricity-related emissions through a review of its energy procurement strategy. The organisation's current electricity contract with EDF is due to expire in July 2026, creating a clear decision point for evaluating alternative tariff options.

Transitioning to a renewable electricity tariff backed by Renewable Energy Guarantees of Origin (REGOs) would reduce the carbon intensity of purchased electricity and further lower Scope 2 emissions. This measure would complement existing on-site renewable generation through solar photovoltaic panels, strengthening the organisation's overall approach to operational energy management.

This represents a procurement-led opportunity to reduce emissions without impacting operational activity.

### Priority 2 — Formalisation of a Phased Fleet Replacement Strategy

Fleet fuel consumption remains the largest contributor to HBC's carbon footprint, making it the most significant area for potential emissions reduction. The organisation has already begun transitioning from diesel vehicles to electric alternatives, with several vehicles replaced and charging infrastructure introduced at operational sites.

The next step is to formalise this transition through a phased fleet replacement strategy, aligning vehicle replacement decisions with emissions reduction objectives while maintaining operational reliability.

This approach should consider:

- Vehicle suitability for electrification, prioritising those with predictable routes and lower payload requirements
- Operational constraints, including vehicles requiring higher capacity or extended range
- Alignment with natural replacement cycles to manage cost and minimise disruption
- Charging infrastructure requirements to support continued electrification
- Improved monitoring of fuel use, mileage, and vehicle utilisation

A structured approach will support the gradual and consistent reduction of fleet emissions, while ensuring that operational requirements across construction and maintenance activities continue to be met.

READY SET  
2026



# SUSTAINABLE DEVELOPMENT GOALS ALIGNMENT

Harris Bros & Collard Ltd's operations and sustainability activities align with a number of United Nations Sustainable Development Goals (SDGs), particularly those linked to energy use, infrastructure, resource management, and climate action. These alignments reflect how environmental considerations are increasingly being integrated into day-to-day operations and project delivery within a construction context.

## SDG 7 – Affordable and Clean Energy

HBC's investment in on-site solar photovoltaic systems, alongside energy efficiency improvements such as LED lighting, supports lower-carbon energy use within its operations. These measures reduce reliance on grid electricity and improve overall energy performance.

The planned review of electricity procurement, including a potential transition to a renewable tariff, provides a further opportunity to reduce the carbon intensity of electricity consumption and strengthen the organisation's approach to energy management.

## SDG 9 – Industry, Innovation and Infrastructure

As a construction and building services contractor, HBC contributes to the development, refurbishment, and maintenance of infrastructure across multiple sectors. This includes delivering projects that support long-term building performance and functionality.

The integration of energy-efficient building practices and consideration of lower-carbon technologies reflects a broader contribution to more sustainable and resilient infrastructure.

## SDG 11 – Sustainable Cities and Communities

Through its work across education, healthcare, commercial, and residential projects, HBC plays a direct role in shaping the built environment. These projects support the development of spaces that are essential to communities and local economies.

By delivering safe, functional, and efficient buildings, the organisation contributes to the creation of more sustainable and resilient communities over time.

## SDG 12 – Responsible Consumption and Production

HBC's focus on improving waste management, recycling, and material handling practices supports more efficient use of resources within construction activities. Enhanced yard sorting and recycling processes contribute to reduced waste sent to landfill.

The planned expansion of Scope 3 reporting to include purchased materials will further strengthen visibility of supply chain impacts and support more informed procurement decisions.

## SDG 13 – Climate Action

The ongoing measurement and reporting of greenhouse gas emissions, now in its third year, demonstrates a continued commitment to understanding and managing environmental impact over time.

Actions such as fleet electrification, energy efficiency improvements, and expanded emissions visibility reflect a practical and incremental approach to reducing emissions in line with operational requirements.

*“We actively pursue initiatives that promote sustainability and reduce our environmental impact.”*



## CLOSING REFLECTION

**Harris Bros & Collard Ltd's third year of carbon reporting marks a continued step forward in developing a clearer and more structured understanding of its emissions profile. Since establishing its baseline in 2023, the organisation has improved visibility of the key operational activities driving emissions, particularly across fleet usage, energy consumption, and site-based delivery.**

The 2025 footprint reflects the realities of operating within the construction sector, where emissions are closely tied to project delivery and logistics. Fleet fuel consumption remains the primary driver, reinforcing transport and site as the most significant levers for future emissions reduction within day-to-day operations, while energy use and waste continue to represent smaller but consistent sources of impact.

There is also a clear shift in how carbon data is being used within the organisation. Reporting is no longer limited to measurement, but is increasingly informing decision-making, highlighting priority areas, and supporting a more structured approach to managing emissions over time.

Beyond carbon, HBC continues to demonstrate a broader commitment to responsible business practices. A focus on local supply chains, investment in lower-emission technologies, and improvements in waste management all point to an approach where sustainability is embedded within operational delivery rather than treated as a standalone initiative.

Looking ahead, the organisation's approach remains practical and grounded. HBC recognises both the opportunities and constraints associated with reducing emissions in a construction environment and is taking measured steps to improve data quality, strengthen oversight, and reduce emissions over time. Through continued reporting, targeted action, and integration of sustainability into everyday decision-making, the business is well positioned to build on its progress in the years ahead.



# CARBON FOOTPRINT VERIFICATION

Balanced Energy is committed to delivering the highest standards of accuracy and integrity in carbon reporting and sustainability management. This report has been prepared in accordance with internationally recognised methodologies, including the Greenhouse Gas (GHG) Protocol ensuring compliance with best practices and industry standards.

As part of our rigorous verification process, this report has been independently reviewed and quality checked by an IEMA-qualified expert in carbon management, ensuring the accuracy and reliability of the data presented. This verification process provides confidence to Harris Bros & Collard Ltd and its stakeholders that the emissions data and recommendations reflect an accurate, transparent, and actionable sustainability strategy.

The verification process includes:

- **Data Integrity Check:** Ensuring all activity data sources, including energy consumption and business operations, align with recorded evidence.
- **Emission Factor Validation:** Applying the latest emission factors to ensure consistency and accuracy in calculations.
- **Review of Assumptions:** Assessing key assumptions and methodologies used to quantify emissions and reduction pathways.
- **Quality Assurance:** Cross-checking figures, calculations, and recommendations against Balanced Energy’s internal quality standards to ensure precision and transparency.

Role	Name	Signature	Date
Author	Elea Taffet		25/03/2026
Reviewer	Bella Duncan		26/03/2026



## Certificate of Carbon Footprint Assessment

This is to certify that Harris Bros & Collard Ltd has successfully completed a comprehensive carbon footprint assessment for the reporting period **1<sup>st</sup> January 2025 - 31<sup>st</sup> December 2025**.

Through this assessment, HBC has demonstrated a strong commitment to measuring and managing their environmental impact in alignment with best practices and industry standards.

**Total Carbon Footprint: 80.97 tCO<sub>2</sub>e**

**Scope 1 Emissions: 60.42 tCO<sub>2</sub>e**

**Scope 2 Emissions: 3.90 tCO<sub>2</sub>e**

**Scope 3 Emissions: 16.65 tCO<sub>2</sub>e**

**Emission Intensity: 9.00 tCO<sub>2</sub>e/£million**

This assessment was conducted following the principles of the GHG Protocol and verified by an IEMA-qualified expert in carbon management, ensuring the highest levels of accuracy and transparency.



## THE NUMBERS BEHIND OUR IMPACT

Greenhouse Gas Inventory by activity category: 1<sup>st</sup> January 2025 - 31<sup>st</sup> December 2025

Scope	Activity category	Description	Consumption	Unit	Emissions - Fossil (tCO2e)
Scope 1	Stationary Combustion	Natural Gas	16,466.23	kWh	2.51
	Mobile Combustion	Fleet	22,790.86	Litres	57.91
Scope 2	Electricity	Purchased Electricity	22,015.66	kWh	3.9
	Fuel & Energy-Related Activities				15.96
Scope 3	Purchased Goods & Services	Water Supply	97.10	m <sup>3</sup>	0.02
	Waste	Wastewater Treatment	97.10	m <sup>3</sup>	0.02
	Waste	Commercial & Industrial Waste	16.67	Tonnes	0.08
	Waste	Construction	362.40	Tonnes	0.58
	Waste	Recycling	1.69	Tonnes	0.01
<b>Total</b>					<b>80.97</b>



## EXCLUDED CATEGORIES

Excluded Greenhouse Gas activity category between 1<sup>st</sup> January 2025 - 31<sup>st</sup> December 2025

Scope	Activity category	Reason
Scope 1	Fugitive Emissions	No activities identified within this category.
	Process Emissions	No activities identified within this category.
Scope 2	Steam, Heating and Cooling	No activities identified within this category.
	Capital Goods	No consistent data available during the reporting period.
Scope 3	Upstream Transport and Distribution	Not currently tracked or quantified within available datasets.
	Business Travel	Limited travel undertaken through company fleet, included in Scope 1 (Mobile Combustion). No centralised data available for other forms of business travel.
	Employee Commuting (Inc. Homeworking)	Data has not yet been collected. Planned inclusion via staff survey in future reporting.
	Upstream Leased Assets	No relevant leased asset emissions identified within reporting boundary.
	Downstream Transport and Distribution	Not applicable to HBC's operational model.
	Processing of Sold Products	Not applicable to HBC's activities.
	Use of Sold Products	HBC does not manufacture products with downstream use-phase emissions.
	End-of-Life Treatment of Sold Products	Not applicable to core operations.
Downstream Leased Assets	No relevant emissions identified within reporting boundary.	
	Franchises	No franchises within the organisational structure.
	Investments	No investments identified within the reporting boundary.



# METHODOLOGY, BOUNDARIES, ASSUMPTIONS, AND CARBON ACCOUNTING PLATFORM

This carbon footprint assessment has been prepared in accordance with the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard, using recognised best practice for organisational boundary setting, emissions categorisation, and activity-based calculation.

The methodology has been selected to ensure that the results are consistent, transparent, and defensible, and suitable for use in commercial, procurement, and supply-chain contexts, including alignment with public-sector and large-corporate reporting expectations.

## Organisational boundary

The organisational boundary has been defined using the operational control approach. This reflects Harris Bros & Collard Ltd's responsibility for activities under its direct operational control.

This approach is consistent with common practice in the construction industry and ensures that reported emissions reflect areas where the business can reasonably manage activity and data quality.

## Reporting period

The reporting period covers FY2025 and represents HBC's third organisational carbon footprint assessment, following the establishment of its 2023 baseline.

Future reports will retain the same boundary and methodological approach wherever possible, to preserve comparability over time and avoid artificial movement caused by boundary changes or recalculation.

## Scope definition

Emissions have been calculated and reported across the following scopes:

- **Scope 1 — Direct emissions**

Emissions from sources owned or controlled by HBC, primarily fuel combustion from company vehicles and natural gas for heating.

- **Scope 2 — Indirect energy emissions**

Emissions associated with purchased electricity. Electricity consumption has been calculated using UK Government conversion factors, with transparency maintained over consumption and emissions treatment.

- **Scope 3 — Indirect value-chain emissions (upstream)**

All relevant and material Scope 3 categories have been included where data is available and material, including purchased and treated water, as well as waste.

## Data sources and treatment

This assessment prioritises transparency and consistency, using available operational data and recognised carbon accounting methodologies.

Primary activity data has been used throughout, including:

- Fuel consumption data for company vehicles
- Natural gas consumption data for heating,
- Electricity consumption data,
- Water consumption data,
- Waste consumption data,
- Operational information required to support activity-based calculation.

## Emission factors

Emissions calculations apply UK Government greenhouse gas conversion factors wherever activity-based data was available. These factors represent the most widely recognised standard for UK-based reporting and are updated annually.

Using consistent emission factors ensures that changes in reported emissions reflect real operational changes rather than methodological variation.

## Carbon accounting platform

This carbon footprint has been calculated using Carbon+Alt+Delete, a specialist carbon accounting platform designed to support Greenhouse Gas Protocol-aligned organisational inventories.

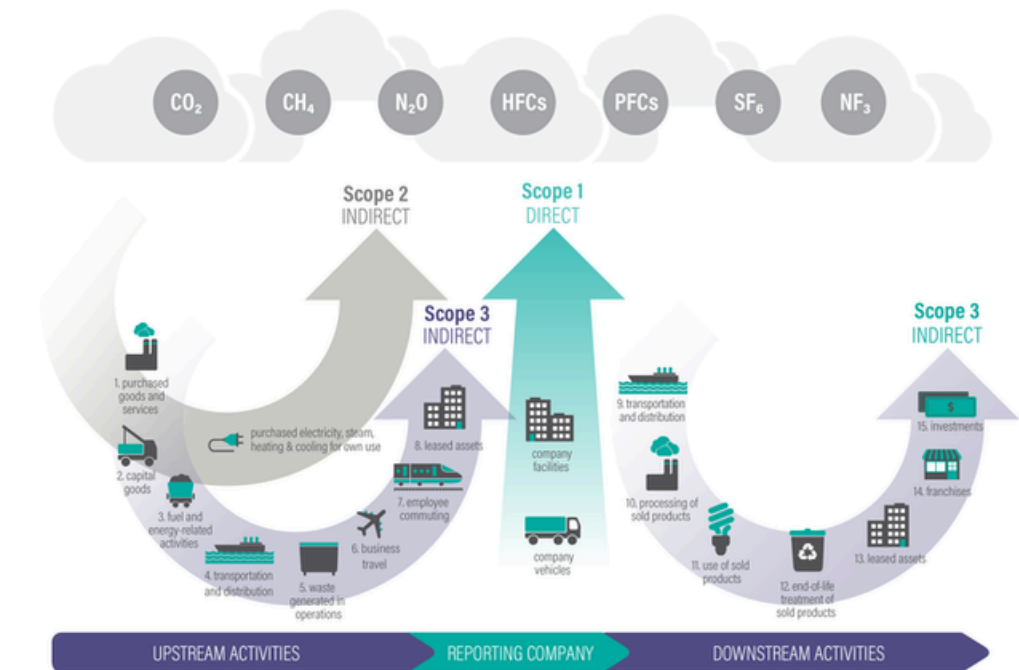
The platform is used to structure activity data, apply appropriate emission factors, and ensure consistent treatment of emissions across Scope 1, 2 and 3 categories. It also supports transparent documentation of assumptions and data quality, enabling repeatable year-on-year reporting.

## Use and limitations of the data

This carbon footprint is intended as a decision-support tool, providing a clear and defensible snapshot of Harris Bros & Collard's current emissions profile.

The results should be interpreted in the context of known data limitations, sector constraints, and the evolving availability of supply-chain information. Maintaining a consistent, transparent approach to reporting ensures that the footprint remains credible, auditable, and fit for purpose as expectations continue to evolve.

Uncertainty within the reported emissions largely reflects variability in emission factors. The overall footprint carries a reported uncertainty range of -4% to +4% at a 95 percent confidence level.



**Balanced**   
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