SHUKER

BUILDING & DEVELOPMENT

PPN 06/21 · CARBON REPORTING

Carbon Reporting & **Reduction Plan**

CURRENT REPORTING YEAR

May 2024 – April 2025

BASELINE YEAR

May 2024 – April 2025

2040

Net Zero – own operations (Scope 1 & 2)

2050

Net Zero – full value chain (Scope 3)

SHUKER

NET ZERO BY 2050



REDUCE · DECARBONISE · SUSTAINABILITY

CONTENTS

Contents

01	Introduction	04
02	Scope 1, 2 and 3 emissions definitions	04
03	Carbon impact for the baseline year	05
	3.1 Carbon emissions by source	05
04	Carbon impact for the current reporting year	06
05	Carbon intensity 2024/25	06
06	Carbon reduction commitments / actions	06
07	Measurement	07
08	Prioritise	07
09	Action plan	08
	9.1 Communication · 9.2 Road fuels (owned fleet) · 9.3 Road fuel (subcontractors) · 9.4 Electricity	08
	9.5 Staff commuting · 9.6 Waste · 9.7 Materials · 9.8 Short-term actions	09
10	Carbon reduction trajectory	10
11	Audit	11
12	Offsetting	11
13	Declaration	11
A1	Annex 1 – Materials emission analysis	12

AT A GLANCE · 2024/25

614.75 t
Total emissions, all scopes (t CO2e)

13.45 t
Scope 1 – direct

1.54 t
Scope 2 – purchased energy

599.76 t
Scope 3 – value chain

SECTION 01

01 Introduction

Shuker Building & Development Ltd has committed to reducing the carbon emissions from our own operations to **Net Zero by 2040** at the latest, and across our supply chain by **2050**, using as far as possible direct reduction, and offsetting the remainder.

We do this because we are conscious of the environmental, social and economic imperative to act on climate change.

The UK Government amended the Climate Change Act 2008 in 2019 by introducing a target of at least 100% reduction in the net UK carbon account (i.e. a reduction of greenhouse gas emissions when compared to 1990 levels) by 2050. As a result, Central Government Departments, their Executive Agencies and Non-Departmental Public Bodies are required to ensure that suppliers to contracts with an annual value in excess of £5 million (excluding VAT) per year are committed to achieving "Net Zero by 2050" for all procurements after 30th September 2021.

This has led to PPN 06/21 which applies to all new procurements from this date, and this includes framework call-offs and Dynamic Purchasing Systems where the anticipated individual value of the call-off or DPS is £5 million (excluding VAT) per annum or more. To demonstrate compliance, we have set out our environmental management measures in our Carbon Reduction Plan which includes:

- Confirming our commitment to achieving Net Zero by 2050 for our operations.
- Details of our carbon footprint/current emissions for the sources included in Scope 1 and 2 of the GHG Protocol and a defined subset of Scope 3 emissions.
- Providing emissions reporting of the CO2e (Carbon Dioxide Equivalent) for the greenhouse gases covered by the Kyoto Protocol (predominantly carbon dioxide, methane and nitrous oxide).
- Setting out the environmental management measures we have adopted including specific carbon reduction measures.
- Publication of our Carbon Reduction Plan on our website.

02 Scope 1, 2 and 3 emissions definitions

SCOPE 1

Direct emissions – direct greenhouse gas emissions that occur from sources that are controlled or owned by us (e.g. emissions from boilers, vehicles etc).

SCOPE 2

Energy indirect emissions – indirect greenhouse gas emissions associated with the purchase of electricity, heating or cooling, measured and reported in alignment with our energy use.

SCOPE 3

Other indirect emissions – these fall into 15 categories and include all sources not specified within Scopes 1 and 2 above. See over for the Scope 3 emissions we report on.

The Scope 3 emissions that we are required to report on are:

- **"Upstream" transportation and distribution** of products purchased by us from our suppliers.
- **Disposal and treatment of waste** generated in facilities not owned or controlled by us.
- **Transportation of employees for business related activities** in vehicles not owned or operated by us.
- **Transportation of employees between home and work** in vehicles not owned or operated by us including in their own vehicles.
- **"Downstream" transportation and distribution** of products sold by us including retail and storage.

> **We have exceeded the minimum requirement for Scope 3 emission reporting**, by also including the emissions from all major materials used in the renovation / construction of our buildings.

SECTION 03

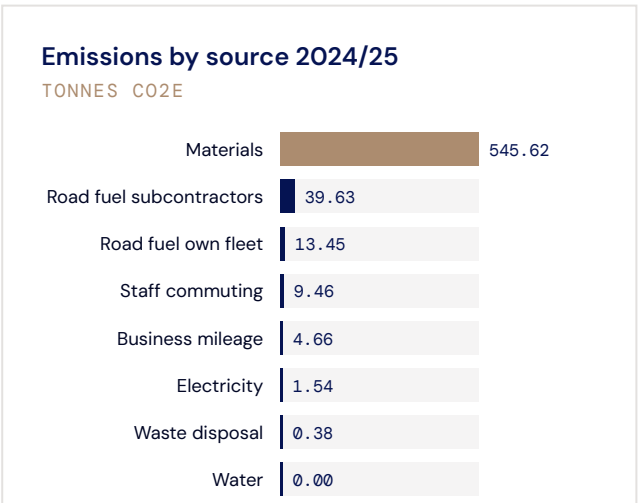
03 Carbon impact for the baseline year

The tables below show our carbon footprint in our baseline year, our financial year 2024/25 (May 2024 – April 2025), when we first started measuring our emissions.

Baseline year	May 2024 – April 2025
Emissions calculations	All scopes – tonnes CO2e / year
Scope 1 CO2e	13.45
Scope 2 CO2e	1.54
Scope 3 CO2e (all sources)	599.76
Total emissions	**614.75**

3.1 Carbon emissions by source

Emission source	t CO2e	Scope
Road fuel own fleet	13.45	1
Electricity	1.54	2
Business mileage	4.66	3
Road fuel subcontractors	39.63	3
Waste disposal	0.38	3
Water	0.00	3
Materials	545.62	3
Staff commuting	9.46	3
Total	**614.75**	



SECTION 04

04 Carbon impact for the current reporting year

The current reporting year (May 2024 – April 2025) is also our baseline year. Our carbon footprint for the current reporting year is therefore as set out below, with emissions by source as shown in Section 3.1.

Current reporting year	May 2024 – April 2025
Emissions calculations	All scopes – tonnes CO2e / year
Scope 1 CO2e	13.45
Scope 2 CO2e	1.54
Scope 3 CO2e (all sources)	599.76
Total emissions	**614.75**

88.8%
of total emissions arise from materials (545.62 t CO2e)

6.4%
from subcontractor road fuel (39.63 t CO2e)

2.4%
from Scope 1 & 2 combined (14.99 t CO2e)

05 Carbon intensity 2024/25

Overall carbon intensity – tonnes CO2e per £m turnover.

Carbon intensity	2024/25
t CO2e / £m turnover	192

192 t CO2e / £m
Our chosen intensity metric, tracked monthly against the baseline year

06 Carbon reduction commitments / actions

Shuker B&D is committed to achieving Net Zero within its own operations by 2040 and as part of this commitment, has interim targets of reducing emissions by 2030 and 2035, and further monitoring targets for Scope 3 emissions of 2040 and 2050. This plan is reviewed annually by the Directors to check progress and establish if changes should be made to the actions we have in place to maximise our reduction in carbon emissions.

The basis of our carbon strategy is one of:

MEASURE → PRIORITISE → ACT → MEASURE → REPEAT

SECTION 07

07 Measurement

We report on the sources of environmental impact over which we have operational control and calculate our carbon footprint monthly, in accordance with the Greenhouse Gas (GHG) Protocol Corporate Standard, and report against the Kyoto Protocol greenhouse gases in terms of:

- **Actual targets** – absolute reduction targets which compare actual figures in the target year to those in the base year.
- **Intensity targets** – based on a normalising factor.

We subscribe to a third-party service to manage our data inputs, conduct the required calculations, set and record our intensity metrics, and provide monthly carbon reporting. The data that sits behind this is the UK Government Greenhouse Gas reporting database, updated when appropriate.

This provides us with our emissions by source, and total emissions by month, sets our intensity metrics and shows how we are tracking month-on-month.

Our chosen intensity metric is **tonnes CO2e per £m turnover**.

Our baseline year for all measurements is May 2024 to April 2025. This will not change unless there is a significant change to our company structure (e.g. a merger or acquisition) or a change in the company's ownership, in which case the base year may move to the reporting year following the structural change.

> CONVERSION FACTORS
>
> The conversion factors used throughout are the '2024 UK Government Greenhouse Gas Conversion Factors for Company Reporting' and DEFRA 'Table 13' Indirect Emissions for the Supply Chain emissions.

08 Prioritise

Our monthly carbon calculation has enabled us to identify the largest sources of GHG emissions, and to focus our areas of impact. That does not imply however that we are not implementing actions across the board. We have been able to identify quick and easy wins which relate to relatively low impact areas whilst also implementing longer term multi-faceted strategies for the larger emission areas.

SECTION 09

09 Action plan

9.1 Communication

We have successfully communicated our Net Zero ambitions across our workforce and have formed an employee task force. This task force is charged with identifying where our staff can affect carbon reductions through behaviour change.

We will report our carbon emissions and progress against target to our employees annually, via a display at our offices.

We have developed a communication plan which describes our ambitions and commitments to our key customers and suppliers, and in our general communications.

9.2 Road fuels (owned fleet)

These are our largest contributor to Scope 1 and 2 emissions and arise from our fleet of commercial vehicles and passenger cars.

01 UK legislation phases out the purchase of fossil fuelled vehicles in favour of alternative fuelled vehicles such as electric battery vehicles, by 2030. We will work at an accelerated pace however to include Battery Electric Vehicles (BEVs) into our fleet well ahead of this 2030 target, as detailed in our Carbon Reduction Trajectory (Section 10), which assumes a full switch by 2040 at the latest.

02 We will investigate the availability, cost and viability of using Biodiesel, as an interim solution whilst our fleet transitions to BEVs.

03 As an interim measure, we will run trials on diesel fuel consumption technology, both fuel additives and technology bolt-ons, and fully assess the results, rolling out if appropriate.

9.3 Road fuel (subcontractors)

Our assumption here is that our subcontractors will gradually switch to EVs over a period in line with UK Government targets for the electrification of road transport.

9.4 Electricity

Electricity, whilst not one of our highest sources of carbon emissions and not a significant operating cost, does have a carbon emission associated with it.

We do not own the building that we occupy, so the option for installing technology such as Solar PV is not open to us. We will however attempt to persuade the building owners to consider this, as well as improving the energy performance of the building.

We will implement an energy saving campaign within our own premises, and at work sites, based around:

- Ensuring lights and appliances are turned off when not in use.
- Ensuring that heating controls are properly set and understood by the users.
- Adopting the best available technology when replacing energy consuming items such as lights, appliances and heaters.

Our reduction trajectory is based upon the above energy reduction campaign, and the gradual decarbonisation of UK electricity generation, as per Government ambitions.

9.5 Staff commuting

We will facilitate the switch of private car use to EVs by installing EV charge points at our office. Our trajectory assumes that all staff will have adopted BEVs by 2040.

9.6 Waste

This is not a significant area of carbon emission for us. Nevertheless, we can demonstrate that we have very good waste segregation which allows our contractors to maximise waste material recycling. The amount of waste entering landfill is negligible.

We will continue to strive for 100% on-site waste separation according to material type and disposal options.

9.7 Materials

In common with most businesses, our supply chain (Scope 3) emissions from the use of materials make up the majority, and also in common with most businesses, these are the hardest to abate.

We are not in direct control of these emissions. Moreover, because we generally purchase these materials from merchants, we have no direct relationship with the manufacturer from whom we can access carbon footprint data, if available.

As shown by the analysis of materials-based emissions (Annex 1), the greatest area of emission arises from cement, with glass and steel closely behind. All these materials are highly energy intensive in their manufacture. These sectors are taking steps to decarbonise. For example, some manufacturers of steel and cement products are offering 'green' equivalents using renewable energy in their manufacture. In the case of steel however, this will be raw steel (coil, sheet, bar etc) sold to product manufacturers. As a buyer of finished products, purchased from merchants, we don't have visibility into the raw materials used and their 'green' provenance.

The exceptions to this are cement and glass. Low carbon cement is available as a retail product from Heidelberg (and others). This is made using renewable energy to power the production process and uses a degree of recycled content. Similarly, low carbon glass can be specified from Saint-Gobain (and others), again using renewable energy for manufacture and featuring recycled content.

We will take a measured and informed approach to researching, specifying and purchasing low carbon materials.

9.8 SUMMARY OF SHORT-TERM ACTIONS (BY END 2029)

- Begin to introduce EVs into our vehicle fleet
- Install at least one additional EV charge point at our office
- Trial the use of diesel fuel additives
- Investigate the viability of the use of HVO (biodiesel) in vehicles and site equipment
- Start to implement carbon performance in our materials purchasing decisions

SECTION 10

10 Carbon reduction trajectory

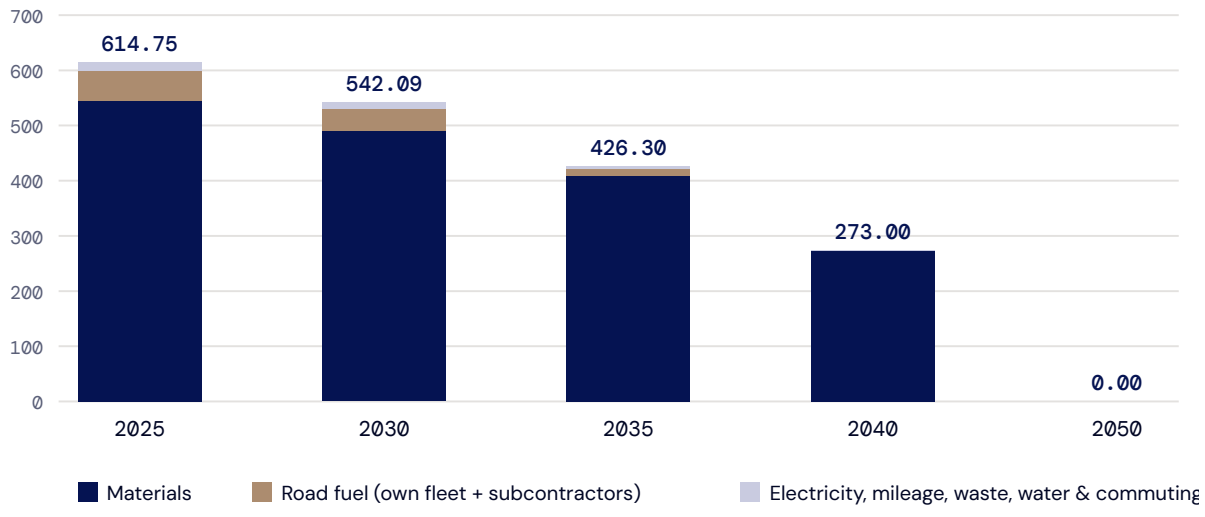
We have set emission reduction targets by source as percentage reductions against the baseline year for 2030, 2035, 2040 and 2050. This shows Net Zero Carbon achieved for our Scope 1 and 2 emissions by 2040.

We have made assumptions on the year-on-year decarbonisation trajectory of our Scope 3 emissions and assumed that Net Zero Carbon will be achieved within them by 2050, in line with the UK target.

t CO2e	2025	2030	2035	2040	2050
Road fuel own fleet	13.45	10.08	3.36	0.00	0.00
Electricity	1.54	0.25	0.00	0.00	0.00
Business mileage	4.66	3.49	1.16	0.00	0.00
Road fuel subcontractors	39.63	29.72	9.91	0.00	0.00
Waste disposal	0.38	0.38	0.28	0.19	0.00
Water	0.00	0.00	0.00	0.00	0.00
Materials	545.62	491.06	409.22	272.81	0.00
Staff commuting	9.46	7.10	2.37	0.00	0.00
Total	**614.75**	**542.09**	**426.30**	**273.00**	**0.00**

Emissions reduction trajectory to 2050

TONNES CO2E



SECTION 11

11 Audit

Whilst not compulsory, we have committed to an **annual audit of our carbon data reporting**, by an independent third party.

SECTION 12

12 Offsetting

Offsetting the emissions that we can't mitigate may become part of our strategy, but only at the point that we've implemented all of the possible behavioural, process and technology changes.

Carbon offsetting is an unregulated market, and has suffered some negative publicity due to exaggerated claims on carbon savings. We also note that the UK market has little capacity at present.

We will take expert guidance to identify a credible and verifiable carbon offsetting scheme, that may be UK or overseas based.

SECTION 13

13 Declaration

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans, the GHG Reporting Protocol Corporate Standard and we use 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.

We confirm this Carbon Reduction Plan is reviewed and signed off at board level on an annual basis and is available on the home page of our website.

SIGNATURE	R J Parry
NAME	**Robert Parry**
JOB TITLE	**Commercial Director**
DATE	**12th January 2026**

ANNEX 1

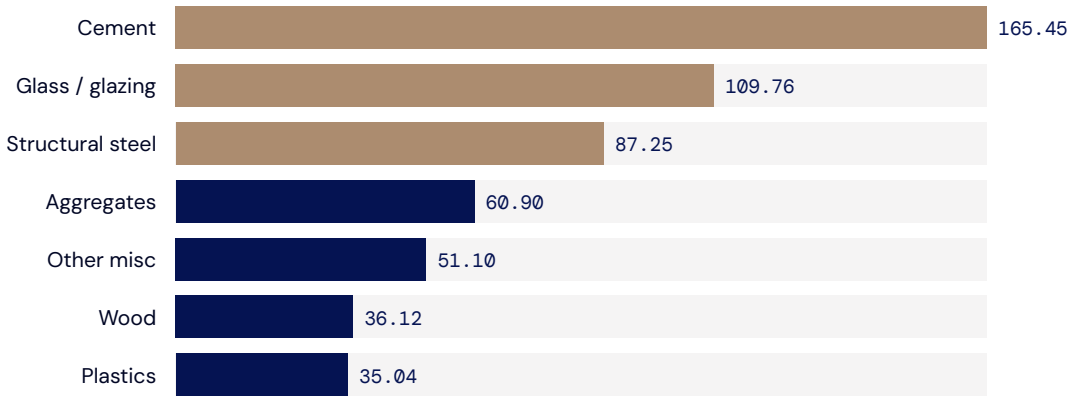
Materials emission analysis

These figures for the carbon impact of materials used are based on spend estimations and conversions using DEFRA spend-based emissions conversions.

Material	t CO2e	Share
Structural steel	87.25	16%
Cement	165.45	30%
Aggregates	60.90	11%
Glass / glazing	109.76	20%
Wood	36.12	7%
Other misc	51.10	9%
Plastics	35.04	6%
Total	**545.62**	**100%**

Materials emissions by type 2024/25

TONNES CO2E



Highlighted: cement, glass and structural steel – the three largest contributors and the focus of our low-carbon materials approach (Section 9.7).

SHUKER

BUILDING & DEVELOPMENT

Shuker Building & Development Ltd

Unit 1A Pensfold Shopping Centre, Bicton Heath, Shrewsbury SY3 5HF

01743 874543 · shukerbuild.co.uk

Registered in England & Wales · Company No. 13324123

PEOPLE. PROJECTS. PARTNERSHIPS.