

CARBON REDUCTION PLAN

FOR



Prepared by:



Reporting Period:

December 2023 – November 2024

Issued Date:

16 December 2025

WRM Contractors Carbon Emissions Report

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1 Net Zero Commitment

WMR Contractors Ltd recognises the critical imperative of making a full and lasting commitment to reducing the greenhouse gas emissions from our operations. This action directly supports the wider global effort to limit temperature increases and mitigate the impact of climate change on the planet.

As a leading SME main contractor in the Scottish market, we will strive to achieve the following strategic pillars:

- **Achieving Net-Zero:** We commit to achieving Net-Zero status for our company no later than 2045. This timeline aligns with the Science-Based Targets (SBTi) and the broader Scottish Government goals, ensuring our pathway is robust and scientifically credible.
- **Target Setting:** We shall establish realistic, measurable short-term (5-year) and long-term emission reduction targets designed specifically to ensure the achievement of our 2045 Net-Zero commitment.
- **Reporting and Transparency:** We commit to full transparency by measuring and publicly reporting the total Greenhouse Gas emissions of our business, at a minimum, on an annual basis.

	Target Reduction	Year
Commitment to be Net Zero	90%	2045
Additional Commitments		
Scope 1 & 2	50%	2030
Scope 3	25%	2030

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2 Background Information

2.1 Company

WRM Contractors is a Limited Company registered in Scotland, company number SC520542, with its registered address at Kenmar House, 1a Abbotsford Road, Cumbernauld, Scotland, G67 4BP.

WRM Contractors is a trusted Scottish principal contractor, proudly celebrating 10 years of delivering excellence in refurbishment, development, maintenance and fit out.

Since 2015, we've partnered with clients across the public and private sectors to deliver high-quality, cost-effective solutions. Our experienced team is skilled in managing complex projects in live environments and city centre locations across Scotland.

In addition to modern construction and interior transformation, we are also committed to the preservation and sensitive restoration of historic and heritage buildings. We understand the importance of protecting architectural legacy while meeting today's standards of performance and sustainability.

From design and build to careful conservation, WRM brings innovation, precision, and superior workmanship to every project. Our reputation for reliability, professionalism, and client-focused delivery has earned us long-standing relationships and repeat business.

Built on trust. Driven by quality. Focused on the future.

Reporting Period	Benchmark Period December 2023 – November 2024
Industry	Construction
No. of Staff	14
No. of Premises Owned	0
No. of Premises Leased	1
No. of Company Vehicles - Owned	8
No. of Company Vehicles - Leased	0

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2.2 Current Reporting Period

December 2023 – November 2024

2.3 Organisational Boundary

There are 3 different approaches to measuring emissions, as defined by the GHG Protocol. This report has been constructed using the **Operational Control Approach**, considering the requirements of each potential approach.

Approach	Description	Approach Taken
Operational Control	The organisation has operational control over an operation if it or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.	✓
Financial Control	The organisation has financial control over the operation if it has the ability to direct the financial and operating policies of the organisation with a view to gaining economic benefits from its activities.	
Equity Share	The organisation accounts for GHG emissions from operations according to its share of equity in the operation.	

2.4 Benchmark Year

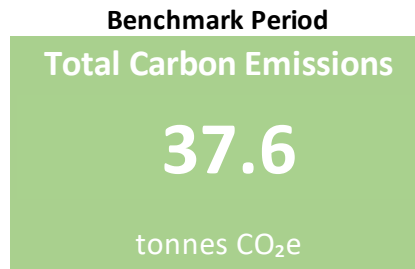
The organisation's benchmark year is from **December 2023 – November 2024**. This is the first time the organisation has measured and reported on its carbon emissions.

2.5 Methodologies Used

Throughout this report all methodologies used are explained within the relevant sections.

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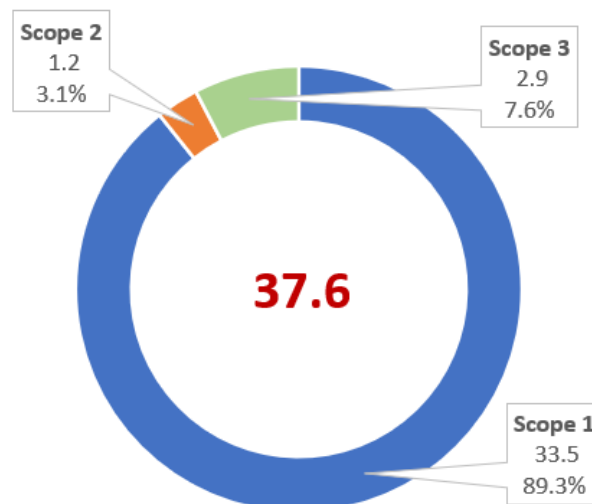
3 Carbon Emissions Overview



The total calculated emissions for the business for the period 2023-2024 are 37.6 tCO₂e. This is the first year the company has measured its carbon emissions. The breakdown of emissions is analysed throughout this report.

4 Analysis by Scope

Emissions by Scope (tCO₂e) - Benchmark Year



Dec 2023 - Nov 2024

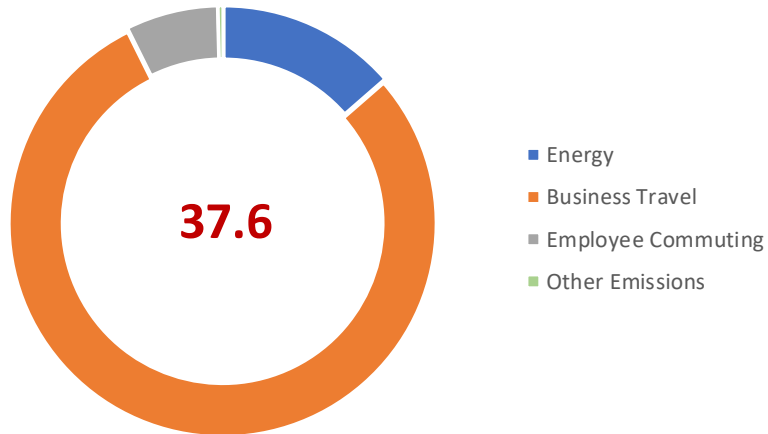
Scope	Description	tCO ₂ e	%
Scope 1	Scope 1 emissions includes fuels used at company premises and company vehicles.	33.5	89.3%
Scope 2	Emissions in scope 2 includes electricity used at the company's premises. The premises are on a mixed tariff.	1.2	3.1%
Scope 3	Scope 3 emissions include: Business Travel Employee Commuting Transmission and Distribution of Electricity Waste and/or Water	2.9	7.6%
TOTAL		37.6	100.0%

Reported Scope 3 emissions may increase in future years as more detailed data and information become available.

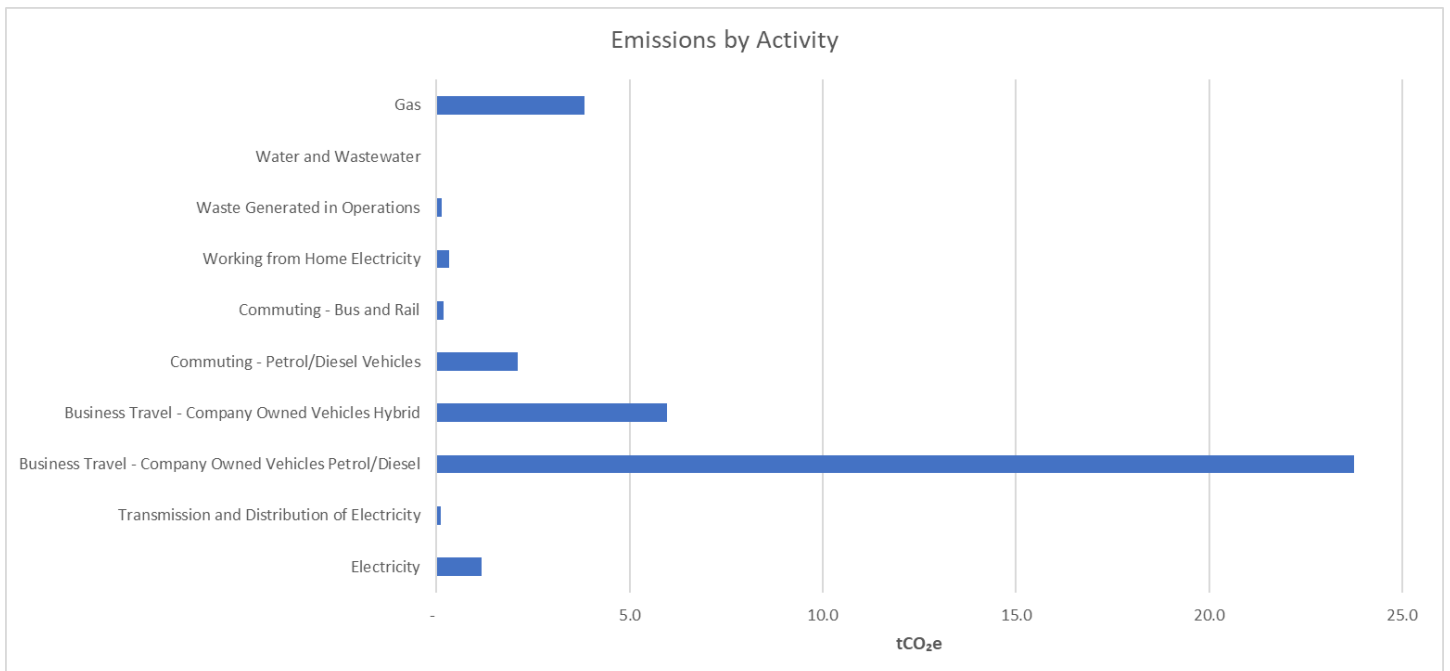
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5 Emissions by Activity

Emissions by Activity (tCO₂e) - Benchmark Year



Dec 2023 - Nov 2024



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Data Details		Benchmark Yr		
		Dec 2023		
Emission Type	Scope	Nov 2024	Data Source	Data Confidence
Energy		tCO ₂ e		
Gas	1	3.8	Gas Bills	High
Electricity	2	1.2	Electricity Bills	High
Transmission and Distribution of Electricity	3	0.1	Electricity Bills	High
		5.1		
Business Travel				
Business Travel - Company Owned Vehicles Petrol/Diesel	1	23.8	Mileage Data	High
Business Travel - Company Owned Vehicles Hybrid	1	6.0	Mileage Data	High
		29.8		
Employee Commuting				
Commuting - Petrol/Diesel Vehicles	3	2.1	Employee Survey	Medium
Commuting - Bus and Rail	3	0.2	Employee Survey	Medium
Working from Home Electricity	3	0.3	Employee Survey	Medium
		2.6		
Other Emissions Calculated				
Water and Wastewater	3	0.0	Spend Analysis	Medium
Upstream Transportation and Distribution	3	-		
Downstream Transportation and Distribution	3	-		
Waste Generated in Operations	3	0.1	Spend Analysis	Medium
		0.1		
TOTAL		37.6		

There are no separate Upstream and Downstream Transportation calculated emissions as upstream delivery costs are included in the purchasing from a local distributor. Downstream distribution is included in the emissions calculated by the use of company vans in Business Travel.

WMR Contractors moved to a Green tariff for both Electricity and Gas in November 2024 and expects to see a decrease in Energy emissions in next year's report.

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6 Intensity Metric Analysis

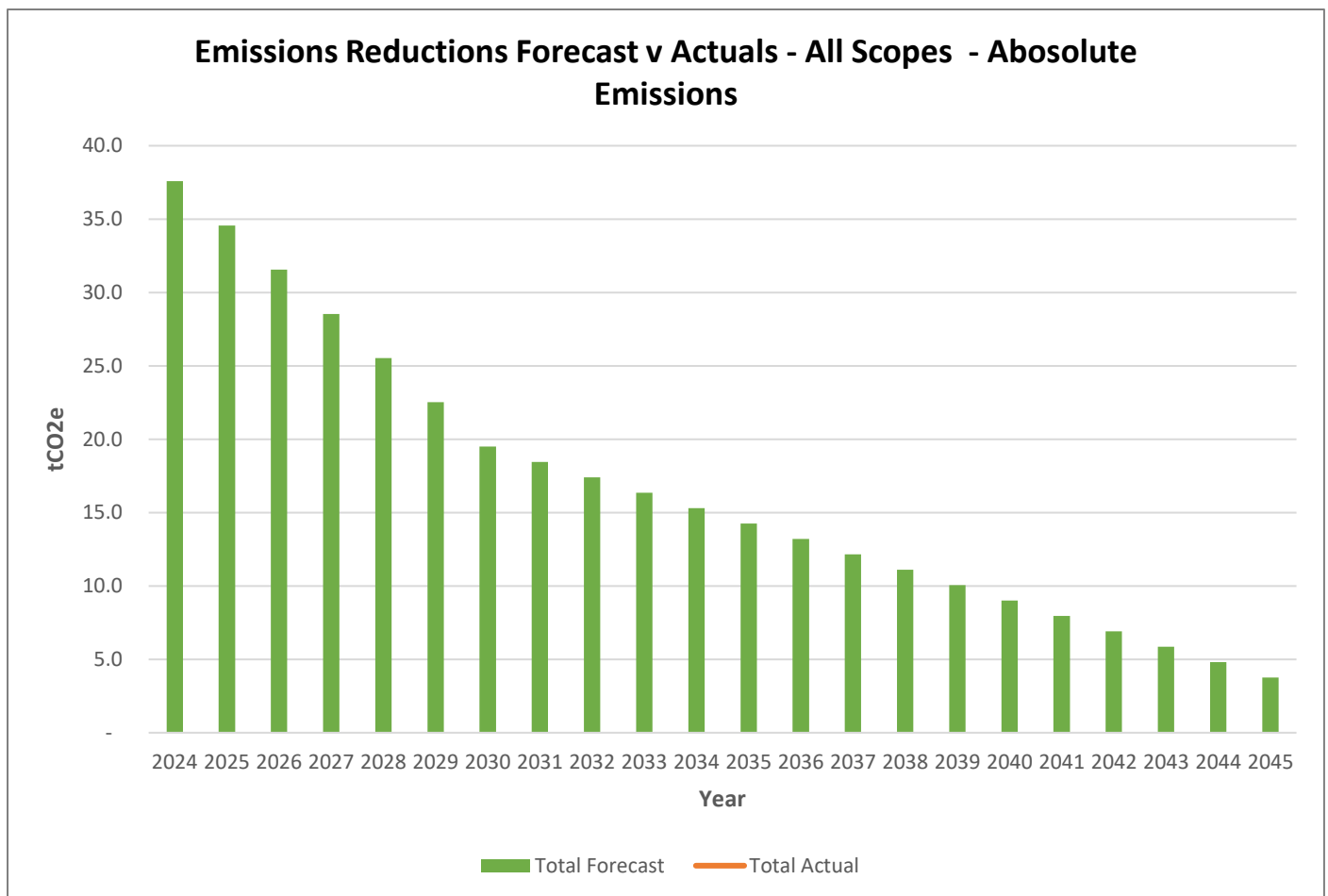
Intensity metrics help normalise emissions data, taking into account variations in production levels or activity volumes. This allows for a more accurate assessment of emission trends over time, regardless of changes in business operations. The initial intensity metrics for the company are below and will be used for comparative purposes in following years.

Intensity Metrics (tonnes CO ₂ e)	
	Benchmark Year Dec 2023 - Nov 2024
 Per employee	Scopes 1, 2 and 3 2.7
 Per £100k Turnover	Scopes 1, 2 and 3 1.8

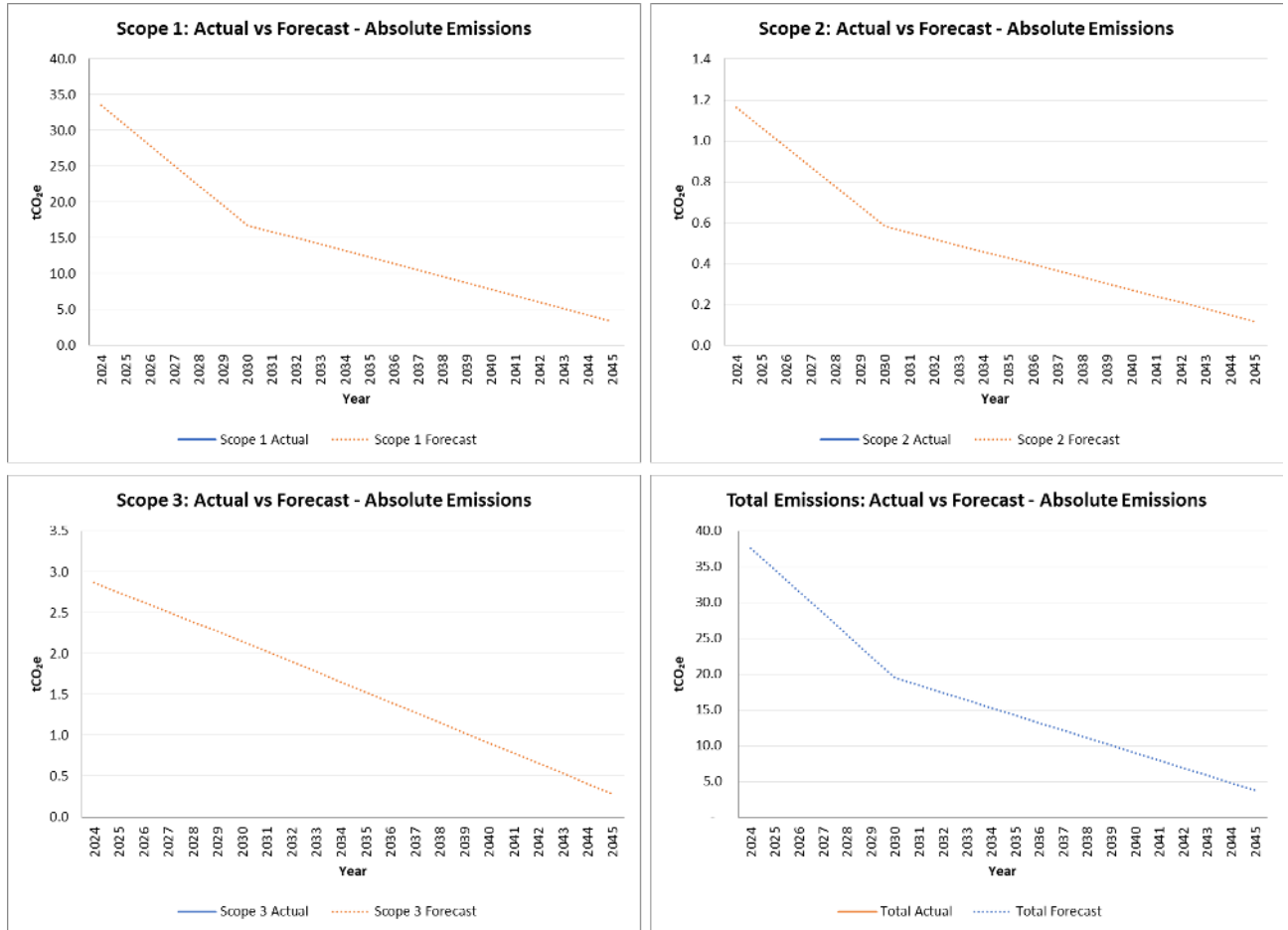
The chosen intensity metrics show a carbon emissions value of **2.7 tCO₂e per employee** and **1.8 tCO₂e per £100,000 of turnover**. The business headcount averaged 14 people during the benchmark period.

7 Emissions Reductions Targets

The following charts provide a forecasted view of the emissions targets for the organisation as a whole and Scope by Scope in line with the Net Zero emissions targets stated in Section 1.



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These targets will be being mapped against actual emissions year by year to support ongoing strategies and decision making to achieve Net Zero by 2045.

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8 Carbon Reduction Actions

8.1 Strategic Carbon Reduction Actions (2023-2024)

WMR Contractors Ltd will deliver our Net Zero commitment through the immediate implementation of measurable operational and systemic changes across the business:

Focus Area	Action Commitment
Organisational Management	We commit to working towards the implementation and certification of an Environmental Management System (EMS) compliant with ISO 14001 . This system will provide the robust framework necessary to manage, measure, and continuously improve our environmental performance.
Fleet & Travel	We will commence the transition of our operational and business fleet to hybrid and low-emission vehicles in 2024. We will also implement a ' Travel Hierarchy ' where virtual meetings are prioritised to reduce non-essential business travel.
Site Energy	We strive to deploy modern site welfare units powered by sustainably generated energy (e.g., solar/battery hybrid systems) across our sites, significantly reducing our reliance on conventional, fossil fuel generators.

8.2 Environmental Stewardship and Circular Economy

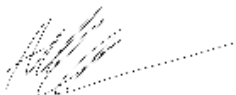
We are committed to operating with high standards of environmental stewardship, underpinned by robust compliance and an active contribution to the circular economy:

- **Circular Economy Integration:** We fully embrace the principles of the **Circular Economy** in construction. This involves prioritising material **selection**, design, and construction methods that actively support the **reuse and repurposing** of construction and demolition waste materials during project planning and execution.
- **Waste Management and Compliance:** We maintain strict site protocols for comprehensive waste segregation and **recycling**, aiming to divert the maximum possible volume of waste from **landfill**. Furthermore, WMR Contractors Ltd is a fully **certified Carrier and/or Broker of Controlled Waste** by the **Scottish Environment Protection Agency (SEPA)**, ensuring legal and ethical disposal across all projects.
- **Future Circular Reporting:** The subsequent **2024/25 Carbon Reduction Plan** will provide detailed, quantifiable data on our material reuse success, including the **tonnages of construction waste** upcycled and donated to local social initiatives (e.g., allotments, community nurseries).

This inaugural Carbon Reduction Plan solidifies WMR Contractors Ltd.'s dedication to sustainability. By integrating these specific actions and management frameworks, we aim to not only meet our compliance obligations but to lead responsibly within the Scottish construction industry, delivering social value and a measurably lower environmental impact.

Signed on behalf of WRM Contractors

Name: Andrew McGowan



Position: **Director**

Date: 16/12/2025

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9 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.

	Benchmark Year Nov 2024
Energy consumption used to calculate emissions Electricity Scope 2 - UK and Offshore (kWh)	6,129
Energy consumption used to calculate emissions – Global, excluding UK and Offshore (kWh)	N/A
Basis of Energy reporting (Location or Market)*	Location
% of total energy sourced from certified renewable sources	8%
Emissions associated with energy consumption - UK, Offshore and Global (tCO ₂ e)	1.2
Emissions from activities for which the company is responsible including combustion of fuel and operation of facilities - Scope 1 (tCO ₂ e)	33.5
Emissions from purchase of electricity, heat, steam and cooling purchased for own use - Scope 2 (tCO ₂ e)	1.2
Total Scope 1 and 2 Emissions (tCO₂e)	34.7
Emissions from upstream activities out of operational control - Scope 3 (tCO ₂ e)	2.9
Emissions from use of sold products and services out of operational control - Scope 3 (tCO ₂ e)	None included
Total Gross Scope 3 Emissions (tCO₂e)	2.9
Total Scope 1, 2 and 3 Emissions (tCO₂e)	37.6
Intensity ratio tCO ₂ e (gross Scope 1, 2 and 3) per employee	2.7
Carbon offsets (tCO ₂ e)	-
Total Annual Net Emissions (tCO₂e)	37.6

* A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen.

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10 Standard and Methodology Used

WRM Contractors categorises its Greenhouse Gas (GHG) Emissions as Scope 1, 2 or 3 as referred to in the WBCSD – WRI Greenhouse Gas Protocol (revised edition, dated March 2014). Emissions in Carbon Dioxide equivalent (CO₂e) for all scopes are calculated using the conversion factors listed in DESNZ Greenhouse Gas Conversion Factors for the relevant 12-month period over which the carbon emissions are calculated. Procured renewable electricity and gas is calculated in accordance with the WBCSD – WSI Scope 2 Guidance on procured renewable energy (2015).

11 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 DESNZ frameworks and conversion factors for the relevant period.

12 Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with SECR, PPN 006 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 agreed by the board of directors (or equivalent management body).

Signed on behalf of Net Zero International

Name: **David Hawes**



Position: **Chief Executive Officer**

Date: 16/12/2025

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13 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 CO ₂ e emissions
Carbon Reduction Plan	Plan to reduce CO ₂ e emissions over a period of time, updated annually
Carbon Emissions (Gross)	CO ₂ e emissions from Company activities
Carbon Emissions (Net)	CO ₂ e 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.
CO₂e	All greenhouse gases expressed in terms of Carbon Dioxide equivalent (CO ₂ e) for consistency of reporting.
DESNZ	Department of Energy Security and Net Zero (https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting)
EEIO	Environmentally Extended Input Output – Emissions estimated on spend https://ghgprotocol.org/
Organisational Boundaries	GHG Protocol Organisational Boundaries https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf
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 gases)
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 and 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/