

1. Commitment to achieving Net Zero

Andersen Caledonia Ltd is committed to reducing our environmental and carbon emissions across the business through the services and products that we provide to our customers. The company is dedicated to identifying and addressing environmental issues associated with our business and is actively working to reduce this.

Andersen Caledonia Ltd seeks to protect and conserve natural resources and minimise the impact that our activities have on the wider environment. Furthermore, Andersen Caledonia Ltd is committed to achieving Net Zero by 2045.

2. Baseline Emissions Footprint

The baseline emissions footprint refers to the amount of Greenhouse Gas Emissions produced by a company as a starting point for measuring and managing its environmental impact. It serves as a reference point to assess the effectiveness of efforts to reduce carbon over time (GOV.UK., 2022).

Andersen Caledonia Ltd has **not** historically measured our Scope emissions in the UK as there was no requirement to do so until 2022. As a result, the year 2022 has been chosen as our baseline year.

Andersen Caledonia Ltd has measured our current year **Scope 1, Scope 2 and Scope 3** emissions based on our financial year which spans 12 months from 01 January 2024 to 31st December 2024.

The greenhouse gas emissions have been categorised into each of the three scopes using the methodology laid out in the international accounting tool known as the Greenhouse Gas (GHG) Protocol.

Scope 1 emissions encapsulates direct emissions from the company's stationary fuel combustion and mobile fuel combustion, whereas **Scope 2** emissions detail indirect emissions from the generation of purchased electricity. Andersen Caledonia Ltd.'s **Scope 3** emissions include the companies indirect emissions that occur in the company's value chain which includes 5 categories with 9 subcategories.

Table 1. Scope breakdown per category and sub-category for Andersen Caledonia Ltds emissions for 2024.

Scope	Category	Sub-Category
Scope 1	Stationary Fuel Combustion	Gas
	Mobile Fuel Combustion	Company Cars
Scope 2	Purchase Electricity	Electricity
Scope 3	3.1 Purchased Goods and Services	Supply Chain
		Digital Emissions
	3.2 Fuel and Energy Related Activities	T&Ds
		Electricity paid via Service Charge
	3.3 Waste Generated in Operations	Waste Disposal
	3.4 Business Travel	Ferry
		Flight
	3.5 Employee Commuting	Staff Commuting
		Work from Home

Table 2. All locations at Andersen Caledonia Ltd to which the emissions outlined in this Carbon Reduction Plan apply, along with the corresponding utilities they are associated with.

Site	Address	Utility
Caledonian House	Phoenix Crescent, Strathclyde Business Park, Bellshill, ML4 3NJ	Electricity/Gas
Dunston Business Village	Barn 7, Office B1, Dunston Business Village, Stafford Road, ST18 9FJ	Electricity (via service charge)
Belfast (est Dec 2023)	10 Heron Road unit 3B, BT3 9LE, Northern Ireland	Electricity

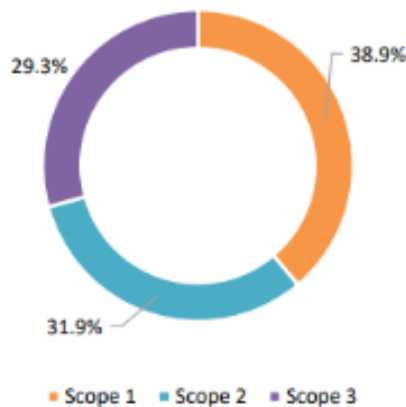
Table 3. Baseline year 2022 emissions for Andersen Caledonia Ltd.

Baseline Year Emission (2022)	
Emissions	Total (tCO ₂ e)
Scope 1	115.1
Scope 2	108.8
Scope 3	Not measured
Total combined emissions (Scope 1 + Scope 2)	223.88

Table 4. Reporting year 2024 emissions for Andersen Caledonia Ltd.

Reporting Year Emission (2024)	
Emissions	Total (tCO ₂ e)
Scope 1	146.2
Scope 2	119.9
Scope 3	110.1
Total mandatory	266.10
Total mandatory + voluntary emissions	376.2

Emissions Breakdown by Scope (tCO₂e)



3. Proposed Emission Reduction Targets

Total mandatory Scope emissions continued to rise in 2024, increasing by 8% (20.8 tCO₂e) from 245.3 tCO₂e in 2023 to 266.1 tCO₂e. This represents a 16% increase compared to 2022, highlighting a steady upward trend in emissions over the past three years. This increase is primarily driven by a natural expansion in operations, with annual revenue growing by 8%, while headcount expanded by 9%.

Last year we projected that Scope 1 and Scope 2 emissions will decrease over the next 3 years to 201.50 tCO₂e by December 2026. This is a reduction of 10%. The company is still in the process of creating our Net-Zero roadmap to provide a realistic pathway for emission reduction.

4. Carbon Reduction Projects

Andersen Caledonia Ltd are implementing the following environmental management measures since the 2022 baseline. The carbon emissions reduction will be issued January – March 2027 to align with our proposed emission reduction targets and the following measures will be in effect when performing the contract.



- Minimise scope 2 emissions by sourcing greener electricity. By switching to a greener tariff, the company could significantly reduce the carbon emissions associated with electricity consumption, enabling future emissions reporting to be measured using a market-based approach.
- Develop a Net Zero Roadmap to allow to company to assess the carbon-gap and establish appropriate, time-bound reduction targets to deliver a more sustainable future.
- Develop a comprehensive sustainable travel policy that outlines specific guidelines for employees to follow when traveling for business purposes or commuting. Although having such a policy may not significantly reduce the company's emissions it'll solidify corporate sustainability goals.
- Carry out heat map analysis to visualise areas of high energy in the company through heat maps.
- Improve the company's knowledge to of sustainability and efficiency improvements within the company.

5. Declaration and 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 13 and uses the appropriate Government emission conversion factors for greenhouse gas company reporting¹⁴.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions are in the process of being completed and will be reported in Q1 of 2024 in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard¹⁵.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

The data that has been supplied with this CRP will be reviewed on an annual basis at Andersen Caledonia Ltd.



Signed on behalf of Andersen Caledonia Ltd:

Jonathan Lintott

A handwritten signature in black ink, appearing to read "Jonathan Lintott", is positioned below the name.

Managing Director

Date: 13th May 2025

Date of Review	Reviewed by	Date of Next Review
13/05/2024	Louisa Connolly	01/05/2025
12/03/2025	Louisa Connolly	02/03/2026