BOOST TA LTD Carbon Reduction Plan

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1. Purpose

The purpose of this Carbon Reduction Plan is to establish how BOOST TA Ltd will measure, manage and progressively reduce greenhouse gas emissions arising from its business activities, projects, products and supply chain.

The Plan supports the BOOST Environmental Policy, Environmental Management System and Environmental Objectives & Targets Register and provides a structured framework for improving carbon performance over time.

The Plan is intended to:

- Establish a reliable greenhouse gas emissions baseline.
- Measure relevant Scope 1, Scope 2 and material Scope 3 emissions.
- Identify the activities and sources that contribute most significantly to the Company's carbon footprint.
- Establish practical and measurable carbon reduction objectives.
- Reduce fuel and energy consumption.
- Improve transport and logistics efficiency.
- Reduce embodied carbon associated with materials and products.
- Increase reuse, recovery and circular use of materials and equipment.
- Improve sustainable procurement and supplier engagement.
- Consider lower-carbon plant, vehicles, equipment and energy sources.
- Improve carbon consideration during design and project planning.
- Reduce unnecessary waste and associated emissions.
- Improve the quality and completeness of carbon data over time.
- Establish suitable carbon intensity indicators to allow meaningful comparison as the business grows.
- Support client, tender and supply-chain carbon requirements.

- Support relevant government procurement Carbon Reduction Plan requirements where applicable.
- Provide transparent evidence of environmental improvement.
- Support the Company's commitment to achieving Net Zero greenhouse gas emissions by 2050.

BOOST recognises that the quality of carbon reporting will develop as the business grows and more reliable activity and supply-chain data becomes available.

During the initial reporting period, priority will be given to establishing robust Scope 1 and Scope 2 data and identifying the most material Scope 3 emission sources.

Reduction targets will then be progressively refined using verified baseline information and actual Company performance.

Where BOOST is unable to directly control an emission source, the Company will seek to influence carbon performance through:

- Design and specification.
- Procurement.
- Supplier selection.
- Contractor engagement.
- Material selection.
- Transport and logistics planning.
- Project delivery methods.
- Resource recovery and reuse.
- Client and supply-chain collaboration.

2. Scope and Reporting Boundary

This Carbon Reduction Plan applies to greenhouse gas emissions arising from activities undertaken, controlled or materially influenced by BOOST TA Ltd.

The reporting boundary will be defined consistently for each reporting period so that meaningful year-on-year comparison can be made.

The Plan will consider emissions associated with:

- Company-controlled vehicles.
- Fuel used in plant, generators and equipment.

- Heating and other directly consumed fuels.
- Purchased electricity.
- Offices, workshops, yards and other BOOST-controlled premises.
- Business travel.
- Employee commuting where suitable data is available.
- Purchased goods and services.
- Construction materials and products.
- Off-site manufacture and prefabrication.
- Third-party transport and deliveries.
- Waste generated through Company and project activities.
- Contractors and subcontractors where their emissions are material and suitable data can reasonably be obtained.
- Hire plant and equipment.
- Water use where relevant to carbon assessment.
- Material recovery, reuse and end-of-life activities.
- Other significant indirect emission sources identified through environmental review.

2.1 Organisational Boundary

BOOST will use the operational control approach when defining its organisational boundary for Scope 1 and Scope 2 greenhouse gas emissions. Activities outside BOOST's operational control may be considered within relevant Scope 3 categories where they are material to Company activities and suitable data is available.

The boundary will be reviewed where:

- New premises are acquired or occupied.
- Company vehicle arrangements change.
- New business activities or services are introduced.
- Significant equipment or plant is purchased.
- Business structure changes.
- Significant new supply-chain activities are introduced.
- BOOST assumes greater control over project operations.

- Carbon reporting requirements from clients or tenders require a different reporting boundary.

Any significant change to the reporting boundary will be recorded within the annual Carbon Reduction Plan update.

2.2 Scope 1 – Direct Greenhouse Gas Emissions

Scope 1 will include direct greenhouse gas emissions from sources owned or controlled by BOOST.

Relevant sources may include:

- Fuel used in Company-owned or Company-controlled vehicles.
- Diesel, petrol, HVO, LPG or other fuels used in Company-controlled plant.
- Fuel used in generators.
- Fuel used for heating.
- Other stationary or mobile combustion under BOOST control.
- Fugitive greenhouse gas emissions from equipment under BOOST control where relevant.

BOOST will aim to capture 100% of reasonably available Scope 1 activity data for each reporting year.

2.3 Scope 2 – Purchased Energy Emissions

Scope 2 will include indirect greenhouse gas emissions associated with purchased electricity, heating or other energy consumed by BOOST.

Relevant sources may include:

- Electricity used at BOOST-controlled offices.
- Electricity used at workshops or yards.
- Electricity consumed within Company-controlled temporary accommodation or compounds where BOOST is responsible for the energy supply.
- Purchased heating or cooling where applicable.

BOOST will aim to capture 100% of reasonably available Scope 2 energy data for each reporting year.

Where electricity or energy is included within a landlord, client or Principal Contractor charge and direct consumption data is unavailable, BOOST will record the limitation and seek suitable information where proportionate.

2.4 Scope 3 – Other Indirect Greenhouse Gas Emissions

Scope 3 will include material indirect emissions arising from BOOST activities but generated from sources not owned or directly controlled by the Company.

Potential Scope 3 categories include:

- Purchased goods and services.
- Construction materials and components.
- Capital goods.
- Fuel and energy-related activities not included within Scope 1 or Scope 2.
- Upstream transportation and distribution.
- Waste generated in operations.
- Business travel.
- Employee commuting.
- Hire vehicles, plant and equipment where emissions fall outside the Scope 1 boundary.
- Contractor and subcontractor activities.
- Upstream manufacturing.
- Downstream transportation and distribution, where applicable.
- Treatment and disposal of products or materials at end-of-life where material.
- Other indirect emissions identified as significant to BOOST activities.

BOOST will initially prioritise those Scope 3 categories that are expected to make the greatest contribution to the Company's overall carbon footprint.

2.5 Materiality and Prioritisation

BOOST will use a proportionate approach to Scope 3 reporting.

Emission sources will be prioritised according to:

- Expected contribution to total greenhouse gas emissions.
- Level of BOOST control or influence.
- Availability and reliability of data.
- Relevance to Company activities.
- Client and tender requirements.

- Potential for meaningful carbon reduction.
- Importance to significant environmental aspects.
- Value of the information for procurement and design decisions.

The absence of reliable data will not automatically exclude a potentially material emission source.

Where necessary, suitable estimates or recognised secondary data may be used until improved primary information becomes available.

2.6 Project Emissions

Project-specific carbon information may be collected where:

- Required by the client or contract.
- Required through a tender commitment.
- The project has significant material or transport impacts.
- BOOST has significant design or procurement influence.
- A project-specific carbon target has been established.
- The information will materially improve the Company carbon baseline.

Project carbon information may include:

- Material quantities.
- Embodied carbon information.
- Delivery mileage.
- Plant fuel consumption.
- Electricity consumption.
- Waste quantities and treatment routes.
- Reused or recovered materials.
- Contractor activity data.
- Other significant project emission sources.

2.7 Exclusions and Data Limitations

Where an emission source cannot reasonably be quantified, BOOST will record:

- The emission source.
- Reason for exclusion or limitation.

- Whether the source is considered material.
- Current data availability.
- Any assumptions used.
- Actions required to improve future reporting.

Exclusions will be reviewed annually and reduced where better information becomes available.

2.8 Reporting Period

BOOST will report greenhouse gas emissions over a consistent 12-month reporting period.

The selected reporting period and baseline year will be clearly identified within the Carbon Reduction Plan.

Where the first reporting year contains incomplete information, it may be treated as an initial data-development year until a sufficiently reliable baseline has been established.

3. Carbon Baseline and Calculation Methodology

BOOST will establish and maintain a documented greenhouse gas emissions baseline to support measurement of carbon performance and future reduction targets.

The baseline will be developed using the best reasonably available activity data and recognised greenhouse gas conversion factors.

3.1 Baseline Year

The baseline year will represent the first 12-month period for which BOOST holds sufficiently complete and reliable emissions data.

Where complete information is not yet available, the initial reporting period may be used to:

- Establish data collection arrangements.
- Identify material emission sources.
- Confirm organisational and operational boundaries.
- Test calculation methods.
- Identify data gaps.
- Improve supplier and project reporting arrangements.
- Establish appropriate carbon intensity measures.

Once a reliable baseline has been confirmed, it will be used as the reference point for future carbon reduction performance.

3.2 Baseline Data

Baseline information will include, where applicable:

- Litres of diesel, petrol, HVO, LPG and other fuels consumed.
- Company vehicle mileage.
- Fuel used by plant and generators.
- Electricity consumption in kWh.
- Heating fuel consumption.
- Business travel mileage.
- Rail, air and other business travel.
- Employee commuting information where measured.
- Third-party delivery and transport activity.
- Purchased material quantities.
- Environmental Product Declaration data.
- Waste quantities and treatment routes.
- Hire plant and equipment usage.
- Contractor activity data where material.
- Water consumption where relevant.
- Other material Scope 3 activity data.

3.3 Carbon Conversion Factors

Greenhouse gas emissions will be calculated using recognised and current UK greenhouse gas conversion factors or other suitable verified data sources.

Where appropriate, calculations will use:

- UK Government greenhouse gas conversion factors.
- Supplier-specific emissions information.
- Environmental Product Declarations.
- Manufacturer environmental data.
- Verified electricity or energy information.
- Waste contractor data.

- Recognised lifecycle or embodied carbon datasets.
- Other suitable industry-recognised carbon data.

The source and reporting year of conversion factors used will be recorded.

3.4 Calculation Method

Carbon emissions will normally be calculated using:

Activity Data × Relevant Emission Factor = Greenhouse Gas Emissions

Emissions will normally be expressed as:

kgCO_2e or tCO_2e

Calculations will include relevant greenhouse gases expressed as carbon dioxide equivalent where supported by the applicable conversion factor.

3.5 Scope 1 Calculation

Scope 1 calculations will use direct activity data wherever practicable.

Examples include:

- Litres of fuel purchased.
- Fuel-card records.
- Generator fuel records.
- Vehicle fuel consumption.
- Mileage where fuel data is unavailable and suitable vehicle-specific factors can be applied.
- Heating fuel consumption.
- Refrigerant loss information where relevant.

3.6 Scope 2 Calculation

Scope 2 emissions will be calculated using purchased electricity or other energy consumption data.

Information may include:

- Meter readings.
- Energy invoices.
- Landlord energy statements.
- Temporary supply records.

- Project electricity records.

Location-based Scope 2 emissions will normally be reported using the relevant UK grid electricity conversion factor.

Where suitable contractual or supplier information is available, market-based information may also be recorded separately.

3.7 Scope 3 Calculation

Scope 3 calculations will use the most appropriate available data for each material emission source.

Methods may include:

- Quantity of material multiplied by an embodied carbon factor.
- Supplier-specific product carbon information.
- Environmental Product Declaration data.
- Distance travelled multiplied by relevant transport factors.
- Vehicle type and delivery mileage.
- Waste quantity multiplied by treatment-route emission factors.
- Business travel distance.
- Employee commuting survey information.
- Spend-based estimates where more accurate activity data is not initially available.

BOOST will seek to move progressively from estimated or spend-based information toward activity-based and supplier-specific data.

3.8 Embodied Carbon in Materials

Where material carbon performance is relevant to a project, BOOST will seek to identify embodied carbon associated with significant products and materials.

Priority may be given to:

- Steel.
- Concrete and cement-based products.
- Timber and timber products.
- Modular building components.
- Insulation.

- Cladding.
- Plastics.
- Electrical equipment.
- Mechanical equipment.
- Furniture and fittings.
- Other high-volume or carbon-intensive materials.

Where available, product-specific Environmental Product Declarations will be preferred over generic data.

3.9 Transport and Logistics Data

Transport emissions may be assessed using:

- Fuel consumed.
- Vehicle mileage.
- Vehicle type.
- Delivery distance.
- Number of journeys.
- Load utilisation.
- Third-party transport information.
- Supplier delivery records.

Where exact third-party fuel use is unavailable, suitable distance and vehicle-category factors may be used.

3.10 Waste Emissions

Waste-related carbon calculations will consider:

- Waste type.
- Quantity.
- Treatment route.
- Reuse.
- Recycling.
- Recovery.
- Landfill.

- Incineration where applicable.
- Transport where material and data is available.

Material retained for direct reuse before becoming waste will be recorded separately where this provides useful evidence of avoided waste and resource consumption.

3.11 Data Quality

Carbon data will be assessed according to its reliability.

Preference will be given to:

- Metered or invoiced data.
- Fuel-card or purchase records.
- Measured quantities.
- Supplier-specific verified information.
- Environmental Product Declarations.
- Contractor reports.
- Recorded mileage or delivery data.

Estimated information may be used where better data is not reasonably available.

Significant assumptions will be recorded.

3.12 Carbon Intensity Indicators

Absolute emissions will be reported alongside suitable carbon intensity indicators where this improves understanding of performance.

Potential indicators include:

- tCO_2e per £1 million turnover.
- tCO_2e per project.
- tCO_2e per £1 million project value.
- tCO_2e per employee.
- Vehicle emissions per mile or operational activity.
- Waste emissions per tonne of material handled.

The selected indicator will be applied consistently enough to support meaningful comparison between reporting periods.

3.13 Baseline Recalculation

The carbon baseline may be recalculated where a significant change would otherwise prevent meaningful comparison.

This may include:

- Acquisition or disposal of business operations.
- Significant changes to organisational boundaries.
- Material changes in calculation methodology.
- Discovery of significant errors in previous data.
- Availability of materially improved historical information.
- Significant changes to emission-factor methodology.

Any baseline recalculation will be documented together with the reason for the change.

3.14 Records and Evidence

Carbon calculation records will be retained to provide a clear audit trail.

Records may include:

- Source activity data.
- Fuel and energy invoices.
- Mileage records.
- Material quantities.
- Environmental Product Declarations.
- Supplier carbon data.
- Waste reports.
- Conversion factors.
- Calculation spreadsheets.
- Assumptions and estimates.
- Data-quality notes.
- Baseline adjustments.
- Annual carbon summaries.
- Management review records.

4. Carbon Reduction Objectives and Actions

BOOST will use the established carbon baseline and annual emissions data to identify practical opportunities to reduce greenhouse gas emissions.

Initial priorities will focus on areas that BOOST can directly control or materially influence.

4.1 Carbon Reduction Target

Following establishment of a reliable baseline, BOOST will target an average annual reduction of at least 5% in an appropriate carbon-intensity measure, subject to business growth, project mix and availability of reliable data.

Absolute greenhouse gas emissions will also be monitored to provide a complete view of Company carbon performance.

Progress will be reviewed annually and the target may be increased where performance demonstrates that a higher level of reduction is reasonably achievable.

Following approval of the initial carbon baseline, BOOST will also establish an appropriate five-year greenhouse gas emissions projection and reduction trajectory where required for government procurement, Client reporting or other external carbon commitments

4.2 Scope 1 Reduction

BOOST will seek to reduce direct emissions through:

- Improved journey planning.
- Reduced unnecessary vehicle mileage.
- Delivery and collection consolidation.
- Avoidance of unnecessary vehicle and plant idling.
- Appropriate vehicle and plant selection.
- Regular vehicle and equipment maintenance.
- Efficient use of generators.
- Correct sizing of generators and plant to the activity.
- Reduced unnecessary run time.
- Consideration of electric, hybrid or other lower-emission alternatives when vehicles or equipment are replaced or hired.
- Consideration of lower-carbon fuels where technically suitable and supported by manufacturer requirements.
- Reduction of avoidable fuel use on projects.

Following establishment of reliable data, BOOST will target an annual reduction of approximately 5% in fuel or vehicle-related carbon intensity.

4.3 Scope 2 Reduction

BOOST will reduce purchased-energy emissions by:

- Using energy-efficient lighting and equipment.
- Using LED temporary lighting where BOOST specifies or supplies temporary lighting.
- Switching off lighting and equipment when not required.
- Managing heating and cooling efficiently.
- Avoiding unnecessary heating of unoccupied areas.
- Using timers, sensors or zoned controls where suitable.
- Considering energy efficiency when procuring or replacing equipment.
- Reviewing electricity consumption where reliable metered data is available.
- Considering renewable or lower-carbon electricity supplies where BOOST controls the energy contract and this is commercially appropriate.

4.4 Transport and Logistics

BOOST will seek to reduce emissions associated with project transport and deliveries by:

- Preparing suitable logistics arrangements for significant projects.
- Consolidating deliveries where practicable.
- Reducing part-load and repeat deliveries.
- Coordinating supplier delivery schedules.
- Avoiding unnecessary collections.
- Selecting suitable vehicle sizes for the load.
- Considering local suppliers where technically and commercially appropriate.
- Reducing unnecessary waiting and idling.
- Planning efficient site access and delivery routes.
- Coordinating material quantities to reduce emergency or additional deliveries.
- Reviewing transport impacts during project planning.

A logistics and delivery-efficiency review will be completed on 100% of significant projects.

4.5 Plant, Generators and Temporary Equipment

Where BOOST controls plant or equipment selection, consideration will be given to:

- Electric plant.
- Battery-powered equipment.
- Hybrid equipment.
- Lower-emission plant.
- Efficient modern equipment.
- Appropriate generator sizing.
- Battery storage combined with temporary power systems.
- Reduced generator operating hours.
- Automated shut-down controls.
- Alternative power supplies.
- Shared or consolidated plant use where appropriate.

Lower-carbon alternatives will be considered for 100% of significant plant or generator hire or procurement decisions where suitable options are technically and commercially available.

4.6 Materials and Embodied Carbon

BOOST will seek to reduce embodied carbon through design, specification and procurement decisions.

Measures may include:

- Reducing unnecessary material quantities.
- Using standard dimensions to minimise cutting and waste.
- Increasing use of reusable and modular components.
- Selecting durable products with suitable service life.
- Using recycled-content products where appropriate.
- Selecting lower-carbon alternatives where technically suitable.
- Considering locally manufactured or supplied products.
- Considering Environmental Product Declaration information during material selection.
- Using responsibly sourced timber.
- Designing for disassembly, relocation and future reuse.

- Avoiding premature replacement of serviceable equipment or components.
- Reusing existing materials where suitability can be demonstrated.

Carbon reduction opportunities will be reviewed on 100% of significant projects where BOOST has design, specification or procurement influence.

4.7 Modular Construction and Off-Site Manufacture

BOOST will use the potential environmental benefits of modular and off-site construction where applicable.

Carbon reduction opportunities may include:

- Controlled material use within manufacturing environments.
- Reduced site waste.
- Improved material cutting and optimisation.
- Reuse of production materials.
- Reduced site duration.
- Fewer site deliveries.
- Reduced use of temporary facilities.
- Reduced plant and generator use.
- Relocation and reuse of modular units.
- Refurbishment rather than replacement.
- Recovery of components at end-of-use.

Where practicable, carbon and resource-efficiency benefits associated with modular construction will be recorded as part of project environmental performance.

4.8 Waste and Resource Recovery

BOOST will reduce carbon associated with waste by applying the waste hierarchy.

Priority will be given to:

- Waste prevention.
- Direct reuse.
- Return to Company stock.
- Transfer to another project.
- Supplier take-back.

- Repair and refurbishment.
- Component recovery.
- Recycling.
- Other recovery before disposal.

BOOST will target ≥90% reuse, recycling or other recovery of non-hazardous project waste where suitable facilities and routes are available.

A resource recovery and reuse review will be completed on 100% of applicable projects before demobilisation or close-out.

4.9 Procurement and Supply Chain

BOOST will seek to influence upstream carbon emissions through procurement.

Measures may include:

- Requesting environmental and carbon information from significant suppliers.
- Considering supplier location.
- Considering manufacturing methods.
- Reviewing packaging arrangements.
- Requesting Environmental Product Declarations where relevant.
- Considering recycled content.
- Considering responsible sourcing.
- Considering product durability.
- Considering repairability and replacement of individual components.
- Considering take-back arrangements.
- Considering end-of-life options.
- Engaging suppliers on opportunities to reduce transport or packaging emissions.

Environmental considerations will form part of procurement review for 100% of significant material and equipment packages.

4.10 Business Travel

BOOST will seek to reduce unnecessary business-travel emissions by:

- Using remote meetings where suitable.
- Combining site visits where practical.

- Planning efficient journeys.
- Avoiding unnecessary duplicate travel.
- Using rail or other lower-carbon transport where practical for the journey.
- Recording relevant business mileage.
- Considering carbon performance when future Company vehicle decisions are made.

4.11 Employee Commuting

Where employee commuting represents a material Scope 3 emission source, BOOST may consider measures including:

- Car sharing.
- Flexible working arrangements where suitable.
- Remote working for appropriate activities.
- Public transport.
- Cycling and walking.
- Electric vehicle charging where viable.

Commuting information may initially be collected through proportionate employee surveys rather than continuous individual monitoring.

4.12 Water-Related Carbon Reduction

BOOST will reduce avoidable emissions associated with water use by:

- Reducing unnecessary potable water consumption.
- Preventing leaks.
- Selecting efficient equipment and working methods.
- Reusing suitable water where practical.
- Considering rainwater harvesting and retention.
- Reducing unnecessary transport of water to or from sites.

Rainwater harvesting or retention opportunities will be assessed on 100% of applicable significant projects, with suitable measures implemented where technically and practically viable.

4.13 Carbon Reduction Through Design

Where BOOST has design influence, carbon reduction will be considered alongside safety, quality, performance and commercial requirements.

Design opportunities may include:

- Reducing material quantities.
- Avoiding unnecessary specification.
- Standardising components.
- Designing for reuse.
- Designing for disassembly.
- Increasing service life.
- Enabling repair and refurbishment.
- Selecting lower-carbon products.
- Reducing transport requirements.
- Increasing off-site manufacture.
- Reducing temporary works or temporary material requirements where safe and practicable.

4.14 Project Carbon Actions

Significant projects will consider project-specific carbon reduction measures during planning.

Project actions may include:

- Material carbon targets.
- Delivery consolidation.
- Reduced plant idling.
- Electric or lower-emission plant.
- Temporary power efficiency.
- Waste-reduction targets.
- Material reuse.
- Rainwater harvesting.
- Responsible sourcing.
- Local procurement.

- Carbon monitoring.
- Supplier engagement.

Actions will be recorded within the Project Environmental Management Plan or equivalent project documentation where appropriate.

4.15 Carbon Reduction Action Review

Carbon reduction actions will be reviewed annually to determine:

- Actions completed.
- Emissions reduced.
- Performance against targets.
- Data quality improvements.
- Areas where reductions have not been achieved.
- Changes in significant emission sources.
- New technologies or opportunities.
- Supplier improvements.
- Additional actions required for the following reporting period.

5. Carbon Emissions Reporting

BOOST will maintain an annual record of greenhouse gas emissions to demonstrate progress against the baseline and support future carbon reduction decisions.

Carbon reporting will distinguish between Scope 1, Scope 2 and relevant Scope 3 emissions and will identify any material exclusions, estimates or data-quality limitations.

5.1 Baseline Emissions

The first reporting period containing sufficiently complete and reliable information will be adopted as the formal BOOST carbon baseline.

Baseline Reporting Period	From	To	Status
Initial carbon baseline year	01 January 2027	31 December 2027	Baseline data to be collected throughout reporting period.

Baseline Establishment Period

BOOST will use the 2027 calendar year as its initial carbon baseline reporting period.

During 2026, the Company will establish the systems required to capture suitable activity data so that carbon information can be collected consistently from the start of the baseline year.

The baseline will include all reasonably available Scope 1 and Scope 2 information and will progressively include material Scope 3 categories where suitable data can be obtained.

During the baseline year, BOOST will prioritise collection of:

- Company vehicle mileage and fuel consumption.
- Fuel used in plant and generators under BOOST control.
- Purchased electricity and other energy use.
- Business travel.
- Significant construction material quantities.
- Third-party deliveries and transport movements.
- Waste quantities and treatment routes.
- Hire plant and equipment usage.
- Significant supplier carbon information.
- Relevant project resource recovery and reuse.
- Other material Scope 3 information identified during the reporting period.

Emission Source	Scope	2027 Baseline Emissions (tCO_2e)	Primary Data to be Collected	Data Source
Company-controlled vehicles and fuel.	Scope 1	To be calculated	Fuel litres and/or mileage by vehicle.	Fuel cards, receipts, mileage records.
Plant and generator fuel under BOOST control.	Scope 1	To be calculated	Fuel type and litres consumed.	Fuel records, plant logs, project records.
Heating fuels under BOOST control.	Scope 1	To be calculated	Fuel type and consumption.	Supplier invoices / meter records.

Emission Source	Scope	2027 Baseline Emissions (tCO_2e)	Primary Data to be Collected	Data Source
Refrigerant emissions where applicable.	Scope 1	To be calculated	Refrigerant type and quantity lost or replaced.	Service and maintenance records.
Purchased electricity.	Scope 2	To be calculated	Electricity consumption in kWh.	Meter readings, bills, landlord information.
Construction materials and components.	Scope 3	To be developed	Material type, quantity/weight and supplier.	Purchase orders, material schedules, EPDs.
Third-party transport and deliveries.	Scope 3	To be developed	Number of deliveries, vehicle type and mileage/distance where available.	Delivery records, supplier information, logistics plans.
Waste generated in operations.	Scope 3	To be developed	Waste type, tonnes and treatment route.	Waste Transfer Notes, waste contractor reports.
Business travel.	Scope 3	To be developed	Mode and distance travelled.	Mileage and travel records.
Employee commuting.	Scope 3	To be developed	Travel mode and approximate distance/frequency.	Employee survey where undertaken.
Hire plant and equipment.	Scope 3	To be developed	Equipment type, operating period and fuel/energy use where available.	Hire records, project logs.
Other material indirect emissions.	Scope 3	To be developed	Appropriate activity data.	Relevant Company/project records.

5.2 Future Reporting Periods

Following completion and approval of the 2027 baseline year, BOOST will report greenhouse gas emissions annually and compare performance against the established baseline.

Future annual reporting will include, where available:

- Scope 1 emissions.
- Scope 2 emissions.
- Material Scope 3 emissions.
- Total reported greenhouse gas emissions.
- Carbon intensity.
- Percentage change from the 2027 baseline.
- Percentage change from the previous reporting year.
- Progress against carbon reduction objectives.
- Significant carbon reduction actions completed.
- Changes in reporting boundaries or methodology.
- Material data gaps or improvements in data quality.

The first comparative reporting period will therefore be 01 January 2028 to 31 December 2028, unless the reporting period is formally changed through management review.

5.3 Carbon Intensity Reporting

Absolute emissions will be supported by at least one suitable carbon-intensity indicator once sufficient data is available.

Carbon Intensity Indicator	Baseline	Current Period	Change
tCO_2e per £1 million turnover.	To be established	To be established	To be established
Alternative operational indicator where more representative.	To be established	To be established	To be established

The primary intensity measure will be selected once the first reliable baseline has been established and will then be applied consistently wherever practicable.

5.4 Emissions Performance

Annual carbon performance will consider:

- Change in total reported emissions.
- Change in Scope 1 emissions.
- Change in Scope 2 emissions.
- Change in material Scope 3 emissions.
- Change in carbon intensity.
- Changes caused by business growth or contraction.
- Changes in project volume and type.
- Improvements in data quality.
- Effects of completed carbon reduction actions.
- New significant emission sources.
- Areas requiring further reduction measures.

5.5 Data Gaps and Estimates

Where complete emissions information is unavailable, the annual report will identify:

- Data that is missing.
- Reason the information is unavailable.
- Whether an estimate has been used.
- Method used to calculate the estimate.
- Significance of the data gap.
- Action required to improve future reporting.

BOOST will progressively reduce reliance on estimates where better primary data can reasonably be obtained.

5.6 Annual Carbon Statement

Following completion of each reporting year, BOOST will prepare a concise annual carbon statement identifying:

- Reporting period.
- Organisational boundary.
- Baseline year.

- Scope 1 emissions.
- Scope 2 emissions.
- Material Scope 3 emissions reported.
- Total reported tCO_2e.
- Carbon intensity.
- Progress against reduction targets.
- Significant reduction actions completed.
- Material data limitations.
- Priorities for the next reporting period.

6. Roles, Responsibilities and Carbon Governance

Effective carbon reduction requires clear responsibilities for data collection, decision-making, project delivery and annual review.

6.1 Directors

The Directors are responsible for:

- Approving the Carbon Reduction Plan.
- Confirming the Company's Net Zero commitment.
- Ensuring suitable resources are available for carbon monitoring and reduction.
- Reviewing annual greenhouse gas emissions performance.
- Reviewing progress against carbon reduction targets.
- Approving significant changes to carbon objectives or reporting boundaries.
- Considering carbon performance when making strategic business decisions.
- Supporting lower-carbon investment where reasonably practicable.
- Ensuring carbon commitments made through tenders and contracts are achievable and appropriately resourced.

6.2 Managers and Project Managers

Managers and Project Managers are responsible for:

- Considering carbon reduction during project planning.
- Identifying project-specific carbon opportunities.
- Supporting collection of project carbon data.

- Coordinating transport and delivery-efficiency measures.
- Considering lower-carbon plant and equipment.
- Supporting material reuse and recovery.
- Implementing relevant Carbon Reduction Plan actions.
- Monitoring project-specific carbon targets where established.
- Providing suitable evidence at project close-out.

6.3 Design and Technical Personnel

Design and technical personnel will support carbon reduction by:

- Considering material efficiency.
- Reducing unnecessary material quantities.
- Considering lower-carbon material alternatives.
- Reviewing opportunities for modularisation and off-site manufacture.
- Designing for disassembly and future reuse where appropriate.
- Considering durability, repair and adaptation.
- Reviewing product environmental information where relevant.
- Supporting embodied carbon assessment where required.

6.4 Procurement

Procurement activities will support the Carbon Reduction Plan by:

- Requesting carbon and environmental information from significant suppliers.
- Considering responsible sourcing.
- Considering recycled content.
- Reviewing supplier location and transport implications.
- Considering reusable or returnable packaging.
- Requesting Environmental Product Declarations where appropriate.
- Considering product durability and end-of-life options.
- Supporting lower-carbon alternatives where technically and commercially appropriate.
- Retaining suitable procurement evidence.

6.5 Site Managers and Supervisors

Site Managers and Supervisors will support carbon reduction through:

- Preventing unnecessary plant and vehicle idling.
- Controlling temporary lighting and energy use.
- Supporting efficient use of generators and plant.
- Monitoring waste segregation and material recovery.
- Supporting water-efficiency measures.
- Implementing logistics and delivery controls.
- Identifying avoidable resource use.
- Recording relevant project environmental information.
- Escalating opportunities or issues to the Project Manager.

6.6 Employees

Employees are expected to:

- Avoid unnecessary energy and fuel use.
- Switch off equipment when not required.
- Follow anti-idling requirements.
- Reduce unnecessary travel where practical.
- Segregate waste correctly.
- Identify materials suitable for reuse.
- Follow project environmental controls.
- Report environmental improvement opportunities.
- Support accurate carbon data collection where required.

6.7 Contractors and Subcontractors

Relevant contractors and subcontractors may be required to:

- Comply with BOOST project carbon and environmental requirements.
- Provide fuel, transport, waste or material information where proportionate.
- Avoid unnecessary plant and vehicle idling.
- Participate in delivery consolidation arrangements.

- Use specified lower-carbon methods or products where required.
- Support waste reduction and material recovery.
- Provide Environmental Product Declarations or other environmental information where relevant.
- Support project carbon reporting where included within their scope.

6.8 Suppliers

Significant suppliers may be requested to provide:

- Product carbon information.
- Environmental Product Declarations.
- Recycled-content information.
- Responsible sourcing evidence.
- Manufacturing location.
- Delivery information.
- Packaging information.
- Supplier carbon reduction commitments.
- Product reuse, repair or take-back options.

Supplier information will be proportionate to the environmental significance and value of the goods or services provided.

6.9 Environmental Competent Support

Competent environmental support may assist BOOST with:

- Carbon footprint methodology.
- Greenhouse gas conversion factors.
- Scope 1, Scope 2 and Scope 3 classification.
- Carbon calculations.
- Data-quality review.
- Carbon Reduction Plan updates.
- Tender requirements.
- Carbon objectives and targets.
- Legislative and procurement developments.

- Management review.

6.10 Carbon Data Responsibilities

Responsibility for carbon data will be allocated so that relevant information can be collected consistently.

Data owners may include:

- Finance for energy, fuel and purchasing information.
- Procurement for material and supplier information.
- Project Managers for project activity data.
- Site Managers for plant, energy, waste and delivery information.
- Directors for business travel and Company-level information.
- Environmental competent support for calculation and reporting.

6.11 Data Verification

Before annual emissions figures are approved, BOOST will review:

- Completeness of source data.
- Reporting boundary.
- Conversion factors used.
- Calculation methodology.
- Significant assumptions.
- Estimates.
- Duplicate data.
- Missing information.
- Material changes from previous reporting periods.
- Supporting records.

Material errors identified following publication or approval will be corrected and documented.

6.12 Carbon Governance Review

Carbon performance will be reviewed through the Environmental Management System.

The review will consider:

- Annual greenhouse gas emissions.

- Progress against the 5% carbon-intensity reduction target.
- Scope 1 and Scope 2 data completeness.
- Development of Scope 3 reporting.
- Significant project carbon performance.
- Transport and fuel performance.
- Material and procurement improvements.
- Waste and resource recovery.
- Performance of significant suppliers.
- New technologies and opportunities.
- Client and tender expectations.
- Resources required for the next reporting period.

7. Monitoring, Review and Continual Improvement

BOOST will monitor implementation of this Carbon Reduction Plan to confirm that reduction measures are being delivered, data quality is improving and carbon performance remains aligned with Company objectives.

7.1 Performance Monitoring

Carbon performance will be monitored using suitable indicators, which may include:

- Total annual Scope 1 emissions.
- Total annual Scope 2 emissions.
- Material Scope 3 emissions.
- Total reported greenhouse gas emissions.
- Carbon intensity.
- Fuel consumption.
- Company vehicle mileage.
- Plant and generator fuel use.
- Electricity consumption.
- Business travel.
- Delivery and logistics activity.
- Material quantities and embodied carbon information.

- Waste quantities and treatment routes.
- Material recovery and reuse.
- Supplier carbon information.
- Project-specific carbon performance.

7.2 Progress Against Targets

Progress will be reviewed against the objectives established within this Plan and the Environmental Objectives & Targets Register.

The review will consider:

- Whether the carbon baseline has been established.
- Completeness of Scope 1 and Scope 2 information.
- Development of material Scope 3 data.
- Performance against the annual carbon-intensity reduction target.
- Performance against fuel and transport reduction targets.
- Delivery of project carbon-reduction measures.
- Progress in lower-carbon procurement.
- Material reuse and resource recovery.
- Energy-efficiency improvements.
- Actions that are delayed or at risk of not being achieved.

7.3 Project Monitoring

Significant projects may monitor carbon-related performance where sufficient data is available or where required by the client or contract.

Project monitoring may include:

- Material quantities.
- Delivery movements.
- Vehicle mileage.
- Plant operating hours.
- Fuel consumption.
- Electricity consumption.
- Waste generation.

- Waste diversion from landfill.
- Materials recovered for reuse.
- Use of recycled-content materials.
- Use of responsible sourcing certification.
- Rainwater retained or reused.
- Lower-carbon design or procurement measures.

Project performance information will be retained where it provides useful evidence for Company carbon reporting or future project planning.

7.4 Carbon Reduction Actions

Carbon reduction actions will be recorded and monitored to completion.

Action records will identify, where relevant:

- Reduction opportunity.
- Action required.
- Responsible person.
- Target date.
- Expected benefit.
- Actual outcome.
- Supporting evidence.
- Completion status.

Actions that are not completed within the agreed timescale will be reviewed and reassigned or revised where necessary.

7.5 Annual Review

This Carbon Reduction Plan will be reviewed at least annually.

The annual review will include:

- Updated greenhouse gas emissions.
- Comparison with the baseline year.
- Comparison with the previous reporting period.
- Carbon-intensity performance.
- Progress against reduction targets.

- Changes to organisational or reporting boundaries.
- Significant changes to Company activities.
- Changes in project mix.
- Scope 3 data improvements.
- Completed reduction measures.
- Planned future actions.
- Changes to client or tender requirements.
- Changes to relevant carbon reporting standards or guidance.

7.6 Continual Improvement

BOOST will seek continual improvement in carbon performance by:

- Improving the quality of activity data.
- Increasing use of supplier-specific carbon information.
- Expanding measurement of material Scope 3 emissions.
- Increasing use of Environmental Product Declarations.
- Improving transport and logistics planning.
- Increasing reuse and recovery of materials.
- Improving energy efficiency.
- Increasing consideration of lower-carbon plant and equipment.
- Improving embodied carbon consideration during design and procurement.
- Engaging suppliers and contractors on carbon reduction.
- Increasing the ambition of targets where evidence shows this is achievable.

7.7 Underperformance

Where carbon performance does not improve as expected, BOOST will review:

- Causes of increased emissions.
- Business growth and changes in activity.
- Project type and workload.
- Changes in material consumption.
- Fuel and transport performance.

- Reliability of baseline data.
- Calculation methodology.
- Effectiveness of reduction measures.
- Availability of lower-carbon alternatives.
- Additional actions required.

An increase in absolute emissions will not automatically be treated as failure where the business has grown significantly.

Carbon intensity and the underlying causes of any increase will also be reviewed to determine whether environmental performance has improved relative to business activity.

7.8 Changes to Targets

Carbon targets may be revised where:

- Better baseline information becomes available.
- The existing target is consistently exceeded.
- Company activities materially change.
- More suitable carbon-intensity indicators become available.
- Client or procurement requirements change.
- New technology makes additional reductions reasonably practicable.
- Management review identifies a more appropriate target.

Any revised target will remain consistent with the Company's commitment to continual improvement and long-term Net Zero objective.

7.9 Management Review

Carbon performance will be included within Environmental Management System management review.

Management review will consider:

- Carbon emissions and trends.
- Progress against targets.
- Significant Scope 3 sources.
- Project carbon performance.
- Reduction opportunities.

- Supplier performance.
- Resource requirements.
- Data quality.
- Tender and client expectations.
- Future priorities.
- Whether the Carbon Reduction Plan remains suitable, adequate and effective.

8. Net Zero Commitment, Review and Approval

BOOST TA Ltd is committed to reducing greenhouse gas emissions arising from its activities and to working towards Net Zero greenhouse gas emissions by 2050.

This commitment will be supported through:

- Establishing and maintaining a reliable carbon baseline.
- Measuring Scope 1 and Scope 2 emissions.
- Progressively identifying and measuring material Scope 3 emissions.
- Implementing practical carbon reduction measures.
- Improving energy and fuel efficiency.
- Reducing unnecessary transport and delivery movements.
- Increasing material reuse and resource recovery.
- Considering embodied carbon during design and procurement.
- Engaging suppliers and contractors on carbon reduction.
- Monitoring carbon intensity as the Company grows.
- Reviewing performance and reduction opportunities annually.
- Increasing the ambition of carbon targets where performance data demonstrates that this is achievable.

8.1 Review of the Plan

This Carbon Reduction Plan will be reviewed at least annually and following significant changes to:

- Company activities or structure.
- Organisational or reporting boundaries.
- Greenhouse gas calculation methodology.

- Carbon baseline information.
- Significant emission sources.
- Environmental objectives and targets.
- Client or contractual requirements.
- Government procurement requirements.
- Relevant legislation or recognised carbon reporting guidance.

The annual review will update emissions data, progress against reduction measures and planned actions for the following reporting period.

8.2 Publication and External Use

Where BOOST is required to provide a Carbon Reduction Plan specifically to satisfy Procurement Policy Note PPN 006 or an equivalent Client requirement, the submission will be prepared using the current applicable government template and technical standard and will be based on the latest approved BOOST greenhouse gas emissions data.

Until completion and approval of the initial 2027 emissions baseline, this Plan represents BOOST's carbon reduction and baseline-development framework and must not be represented as a completed PPN 006 emissions submission.

Any externally issued version will:

- Use the most current approved emissions data.
- Clearly identify the reporting period and baseline year.
- Identify material data limitations or exclusions.
- Reflect current Company carbon reduction commitments.
- Be approved by the Directors before issue.

8.3 Declaration

The Directors confirm their commitment to implementation of this Carbon Reduction Plan and to the continual improvement of BOOST environmental and carbon performance.

The information contained within published carbon reporting will be based on the best reasonably available information at the time of preparation and will be supported by appropriate records and calculation methods.

8.4 Approval

Approved By: Giles Donovan & William Roberts
Position: Directors
Issue Date: 04 September 2026
Review Date: 03 September 2027
Document Reference: BOOST-ENV-CRP-001

8.5 Revision History

Revision	Date	Description of Change	Prepared By	Approved By
01	04/09/2026	Initial issue.	Orakul Safety Ltd.	Giles Donovan & William Roberts