





Carbon Reduction Plan 2025

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Executive Summary

Sustainability is becoming an increasingly important consideration across our industry, and understanding, measuring and reducing carbon emissions is an essential part of that journey.

At Lindum, we believe meaningful progress comes from taking a practical, evidence-based approach and being transparent about both our achievements and the challenges that remain.

This Carbon Reduction Plan explains how we measure our emissions, the progress we have made to date, and the actions we are taking to continue reducing our environmental impact.It sets out the data behind our reporting, the targets we have established, and the practical initiatives that will help us achieve them over the coming years.

As an employee-owned business, we recognise that long-term success depends on making responsible decisions for our people, our clients, our communities and the environment. This plan reflects that commitment by providing a clear and honest overview of where we are today and the direction we are taking for the future.

Edward Chambers
Co-Chairman

Contents

Our Commitment to achieving Net Zero

Lindum Group Limited is committed to achieving **Net Zero greenhouse gas emission by 2030** across the emissions sources reported in this plan.

As an employee-owned business, every person at Lindum has a direct stake in delivering that commitment, which shapes how we approach it: practically, transparently, and by reducing emissions at source before relying on offsetting.

The construction sector has a decisive part to play in the national transition to Net Zero. We recognise our responsibility within it and work in partnership with our supply chain, our clients and our design teams to identify and implement opportunities that reduce emissions and improve the whole-life performance of what we build.

Our guiding principle is simple: **reduce first, offset last.** We prioritise real reductions in activities that generate emissions. Where activities remain necessary, we improve their efficiency and adopt lower-carbon alternatives as they become commercially and operationally viable. Residual emissions that cannot yet be eliminated will be addressed through a credible offsetting plan, established in 2029 and applied only once reduction measures have been exhausted.

Reporting basis, methodology and boundaries

How we report, and why our numbers can be trusted

This section sets out the basis of our reporting before the figures themselves, because the credibility of any carbon reduction plan rests on the integrity of the data behind it.

Lindum Group's earlier carbon accounting was undertaken by two different external organisations using differing methodologies, so those earlier figures are not considered suitable comparators. The 2021 baseline and all subsequent annual emissions have therefore been revised and restated using the company's own automated data collection system. Activity data is converted to carbon dioxide equivalent using the relevant UK Government greenhouse gas conversion factors for each reporting year. This gives a consistent, repeatable basis on which year-on-year progress can be measured with confidence.

Organisational and operational boundaries

Emissions are reported for Lindum Group Limited across its operating divisions and its three principal business parks at Lincoln, York and Peterborough. The organisational boundary is drawn on an operational control basis, consistent with the GHG Protocol Corporate Accounting and Reporting Standard. The operational boundary comprises all Scope 1 and Scope 2 emissions, together with the subset of Scope 3 categories required under PPN 006.

Reporting basis, methodology and boundaries

Standards and emission factors

Emissions are calculated and reported in line with the GHG Protocol Corporate Accounting and Reporting Standard, SECR requirements and the principles of ISO 14064-1, using the UK Government greenhouse gas conversion factors for company reporting applicable to each year. Reporting is expressed in tonnes of carbon dioxide equivalent (tCO2e), which accounts for the global warming potential of the seven Kyoto greenhouse gases. An emissions intensity metric, expressed as tCO2e per £100,000 of turnover, is reported alongside absolute emissions to give context as the Groups activity levels vary year on year.

Data quality

To establish rigorous data integrity, the financial year 2025 greenhouse gas inventory represents our first footprint to undergo independent second-party verification in accordance with ISO 14064-3:2019, achieving a Limited Level of Assurance across our Scope 1, Scope 2 (location-based), and Scope 3 Category 6 (Business Travel) emissions. In addition, non-verified Scope 3 categories were evaluated under Agreed-Upon Procedures (AUP) to review reporting readiness, data collection controls, and system capabilities. The continuous improvement recommendations arising from this AUP review will be implemented over the next 12 months to mature our data governance and prepare for the planned expansion of our Scope 3 inventory boundary.”.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases produced prior to the introduction of any strategies to reduce emissions. They are the reference point against which reductions are measured and allow year-on-year progress to be assessed consistently.

Baseline Year: 2021 (Financial Year Ending 2021)

Emissions	Absolute Emission (tCO_2e)	Emission Intensity (tCO_2e/100k turnover)
Scope 1 (direct emissions)	2570	1.52
Scope 2 (purchased electricity)	372	0.22
Scope 3 (Cat 6: business travel)	191	0.13
Total emissions	**3132**	**1.85**

Table 1: Baseline year footprint

Current Emissions Report

The table below summarises Lindum Group's reported emissions for the financial year ending 30 November 2025. Figures are shown as total tonnes of CO2e, as intensity per £100,000 of turnover, and as intensity relative to 2021 baseline.

Emissions	Absolute Emission (tCO2e)	Emission Intensity (tCO2e/100k turnover)	Intensity % of baseline
Scope 1	3112.3	1.49	98%
Scope 2	334	0.16	73%
Scope 3 (Cat 6: business travel)	227	0.11	88%
Total emissions	***3673***	***1.76***	***94%***

Table 2: FY2025 greenhouse gas emissions summary. Percentages compare current intensity against the 2021 baseline; values below 100% indicate and improvement in carbon intensity

Emission intensity has improved to 94% of the 2021 baseline. Over the same period, however, absolute emissions have risen from 3,132 to 3,673 tCO2e, an increase of around 17%. This reflects growth in the volume of work delivered rather than a decline in performance. Net Zero by 2030 is an absolute target, so our strategy and the projects set out below are designed to decouple emissions from activity and drive absolute reductions, not intensity gains alone.

Emission Reduction Targets and Trajectory

To maintain progress towards Net Zero, Lindum Group has adopted targets that reduce absolute emissions over time. The company projects that total reported emissions will reduce to 1,341 tCO2e by 2030, a reduction of 42.6% against the restated 2021 baseline. Residual emissions remaining in 2030 will be addressed through the offsetting plan described in section 6, securing the Net Zero position.

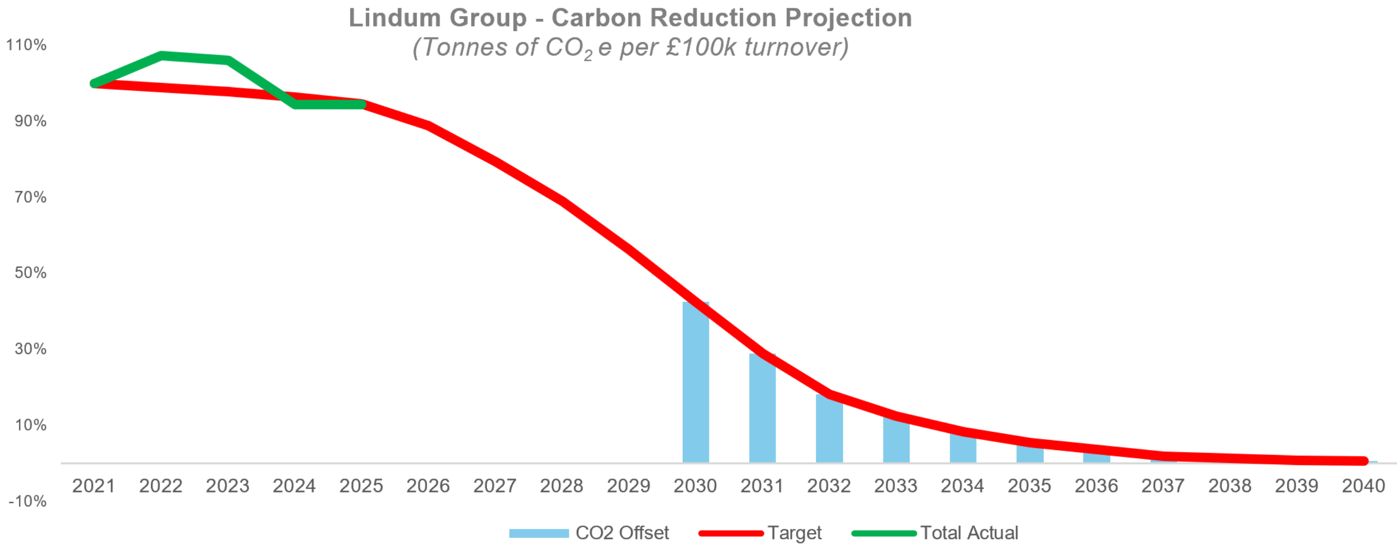

Figure 1: Lindum Group carbon reduction trajectory, 2021 baseline to 2030 target

Our Strategy to Secure Net Zero by 2030

Lindum Group’s strategy is to reduce emission at source through practical changes to working methods, equipment, building, energy use and materials, adopting lower-carbon alternatives as they become commercially and operationally viable. This direct-reduction approach flows the PAS 2080 carbon management hierarchy, avoid, switch, improve, and is prioritised ahead of offsetting.

Once substantial reductions have been achieved, Lindum Group intends to establish a credible carbon offsetting plan in 2029 to address the residual emissions that cannot yet be eliminated securing its Net Zero position by 2030. Offsetting will be applied only to genuinely residual emissions and not as a substitute for reduction.

Carbon Reduction Projects

Our carbon reduction programme concentrates on the areas where we can make the greatest practical difference: fuel used by our fleet and construction operations, electricity and gas used across our buildings and sites, and wider value chain emission associated with waste, materials, design, business travel and supply chain activity. The programme is structured as delivery plan rather than a list of intentions. Each measure identifies the emissions source being addressed, the action taken, and how it supports the pathway to Net Zero by 2030.

Completed Carbon Reduction Initiatives

The measures below are already in place and demonstrate the practical steps Lindum Group has taken to reduce emissions at source and strengthen the data behind our reporting.

Direct operational reductions: Fleet and fuel

- **Fleet decarbonisation:** We are progressively replacing petrol and diesel company vehicles with electric and lower-emission alternatives as operational requirements allow, directly reducing scope 1 fuel combustion.
- **EV charging infrastructure:** Charging points have been installed across our sites to support the transition to electric company vehicles and to remove practical barriers for employees and visitors.
- **Cycle to work scheme:** Our salary-sacrifice scheme supports active travel for commuting and short local journeys, reducing reliance on private car use where cycling is a practical option.
- **Car sharing:** We encourage colleagues travelling to common sites and offices to share journeys, reducing single-occupancy commuting mileage and the associated emissions.
- **Infrared workshop heating:** A central part of our net zero objective is removing our reliance on gas heating across our business parks. Having trialled several options, we have replaced gas ‘ambi-rad’ space heating with a highly efficient infrared electric system in our Plant and Joinery Division workshop. This has cut natural gas use and the heating-related emissions that go with it

Carbon Reduction Projects

Direct operational reductions: site energy and construction operations

- **Low-carbon site units:** Solar-powered cabins, battery units and hybrid systems are deployed alongside generators to cut generator run-hours, fuel consumption and associated site emissions.
- **Sustainable logistics and plant use:** Site teams apply practical measures such as route planning, load consolidation, reduced idling and appropriate plant selection to reduce fuel use across construction activities.

Buildings, electricity & heat

- **Improved building fabric and thermal efficiency:** An ongoing programme of significant investment to improve the thermal efficiency of our premises. The replacement of windows and doors with modern, high-specification units has reduced the energy needed to maintain comfortable working environments.
- **Energy efficient lighting:** LED replacements across our premises have reduced electricity consumption and maintenance demand, cutting Scope 2 emissions directly and reducing replacement-related emissions.
- **On-site renewable generation:** Lindum Group has invested in solar generation across all three business parks (Lincoln, York and Peterborough). This has increased our on-site output to over 300,000 kWh per year, reducing reliance on purchased grid electricity and lowering Scope 2 emissions.
- **Renewable electricity procurement:** Our purchased electricity is supplied on a certified renewable tariff (REGO), which reduces our market-based Scope 2 emissions significantly.

Carbon Reduction Projects

Value-chain emission reduction

- **Efficient waste management:** Through our PAS 402 certified in-house waste division (Lindum Waste Recycling), we manage all our waste with a strong focus on prevention, reuse and recycling. Our current diversion-from-landfill rate is 99.94%, significantly reducing landfill-related emissions.
- **Supply-chain engagement:** We are working with suppliers and subcontractors to improve emissions data, and to encourage and support their own emission reductions, using a standardised supply-chain carbon questionnaire.

Carbon management, measurement and governance

- **ISO 14001:2015 certification:** Our certified environmental management system provides a formal framework for setting objectives, monitoring performance, managing environmental and climate related risk, and driving continual improvement.
- **Automated carbon accounting:** Our automated system has improved the accuracy of activity and consumption data, ensuring emissions are calculated and reported consistently against the current DENZ conversion factors and in line with the GHG protocol and ISO 14064-1 principles.
- **Industry commitment and engagement:** The CRCBE pledge provides an external point of reference for our carbon reduction activity and reinforces the importance of transparent reporting and continual improvement.

Carbon Reduction Projects

Planned Carbon Reduction Projects

The following actions are planned or under way. They are grouped by horizon so that near-term delivery and long-term ambition are both visible.

- **Complete the company car fleet transition:** Remaining internal-combustion company cars will move to electric or lower-emission alternatives as they are due for renewal and as suitable vehicles become available.
- **Further renewable self-generation:** We will continue to assess opportunities for additional solar PV and battery storage where there is a clear operational and financial case, with the aim of displacing purchased electricity and reducing Scope 2 emissions.
- **Remaining gas elimination:** We will extend infrared electric heating and assess low carbon heating options for the remaining gas-heated offices and workshops, continuing to design gas out of our estate.
- **Site power improvement:** We will expand the use of PV, battery, hybrid and lower-emission site power solutions where practicable, prioritising sites with higher generator demand and longer welfare requirements.
- **Expansion of the Scope 3 inventory:** We will widen the greenhouse gas inventory to capture all material Scope 3 categories over time, beginning with a materiality review to prioritise the categories most relevant to our operations and supply chain.
- **Lower-carbon design and procurement:** Whole-life carbon assessment will be embedded earlier in design and procurement decisions, helping project teams consider lower-carbon materials, efficient specifications and opportunities to reduce embodied carbon.
- **Circular economy integration:** We will continue to embed circular economy principles into design and construction, including designing waste out, design for adaptability, reuse and disassembly where these are practicable and aligned with client requirements.
- **Improve supply-chain data:** We will strengthen supplier engagement by requesting better emissions data for priority goods and services and encouraging/supporting key suppliers and subcontractors to develop their own carbon reduction plans.

Approach to Offsetting

Consistent with the reduce-first principle, Lindum Group will establish a credible carbon offsetting plan in 2029, to be applied from 2030 only to the residual emissions that cannot be eliminated through reduction. Any offsetting will use recognised, high-integrity schemes, will be additional and verifiable, and will be reported transparently and separately from gross emissions so that genuine reductions and offset residuals remain distinguishable.

Declaration and sign-off

This Carbon Reduction Plan has been completed in accordance with 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 emission have been reported in accordance with SECR requirements (where required), 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 signed off by the Lindum Group Ltd Executive Board of Directors.

Signed on behalf of Lindum Group Ltd,

Edward Chambers

Edward Chambers
Co-Chairman, Lindum Group
Date: 25th August 2026

Appendix

Verification Opinion

Lindum Group Limited GHG Inventory financial year ending 30 November 2025.

The Sustainability Business Ltd (TSBL) was engaged to conduct 2nd party verification of the greenhouse gas (GHG) emissions reported by Lindum Group Limited (Lindum) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below. The determination of GHG emissions is the sole responsibility of Lindum, who are responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. TSBL's sole responsibility was to provide 2nd party verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyse and review the information. TSBL is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a Limited level of verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Operational Boundary: Operational control, UK only. The following sources/emissions within Lindum's organisational boundary:

- Scope 1 Direct Emissions: 3,112.3 tCO2e.
- Scope 2 Indirect Emissions (location based): 334.21 tCO2e.
- Scope 3, Category 6: 227 tCO2e. All other Scope 3 categories are excluded from this opinion.

Types of GHGs: Carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), and hydrofluorocarbons (HFCs).

Criteria of Assessment: A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). Reported Scope 3 emissions calculations are calculated in accordance with the methodologies in the Technical Guidance for Calculating Scope 3 Emissions; supplement to the Corporate Value Chain (Scope 3). Accounting and Reporting Standard, published by the WRI and the WBCSD. Emissions are calculated using UK GHG factors.

Period covered by GHG emissions verification: Financial year ending 30th November 2025.

Reference Standard: ISO 14064-3: Second edition 2019-04: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.

Level of Assurance and Qualifications: Limited. This verification used a materiality threshold of ±5% for aggregate errors in sampled data for each of the above indicators.

GHG Verification Methodology: Interviews with relevant personnel, reviews of documentary evidence data, information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and Audit of sample of data used to determine GHG emissions.

Verification Opinion: Based on the method employed and the results of our verification activities, TSBL has found no evidence of material errors, omissions, or misstatements in Lindum's GHG Statement. TSBL also found that GHG accounting and calculation methodologies, processes, and systems for this inventory conform to the WRI/WBCSD GHG Protocol and WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Statement of Independence: TSBL is retained by Lindum under a commercial agreement; however, TSBL maintains complete operational independence and impartiality with respect to this verification engagement. TSBL hereby declares that:

- TSBL was not involved in the collection, aggregation, calculation, or preparation of the Lindum GHG inventory, emissions statements, or automated data collection systems.
- TSBL's involvement was strictly confined to independent verification activities, including data sampling, testing of calculations, and interrogating underlying methodologies and assumptions to assess compliance against the criteria.
- Verification activities were conducted objectively and free from commercial, financial, or organisational pressures that could compromise professional judgment or the impartiality of the verification opinion.

James Willcox

25th August 2026
James Willcox
Director and Lead Verifier
The Sustainability Business Ltd

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