



CARBON REDUCTION PLAN · TECHNICAL REPORT

Ascia Construction

Carbon Reduction Plan

FY2025/26 · Greenhouse gas inventory, Scope 3 materiality, climate and commercial risk, and the pathway to net zero.

Reporting period 1 April 2025 to 31 March 2026. Second annual report, measured against the FY2024/25 baseline. Prepared to the GHG Protocol Corporate Standard on an operational-control boundary, aligned to PPN 06/21 and SECR disclosure formats.



Document control

Client	Ascia Construction Ltd	Author	Ashley Webber, Balanced
Deliverable	FY2025/26 Carbon Reduction Plan	Status	Version 1.0
Reporting period	1 Apr 2025 to 31 Mar 2026	Boundary	Operational control
Standard	GHG Protocol Corporate Standard	Basis	Location-based
Baseline	FY2024/25 · 72.06 tCO ₂ e	Factors	DESNZ/DEFRA 2025; ecoinvent
Framework	PPN 06/21 · SECR aligned	Platform	Carbon Alt Delete
Targets	Halve Scope 1&2 by 2030; net zero 2050	Review	Internal QA, Balanced

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1. Executive summary

Ascia Construction's greenhouse gas footprint for FY2025/26 was 73.8 tCO₂e on a location basis, measured under an operational-control boundary. It is a lean footprint for a main contractor, and it is dominated by one activity: business travel.

73.8 Footprint FY2025/26 tCO₂e, all scopes	74.5% from business travel grey-fleet, flights, hotels	3.27 carbon intensity tCO₂e / £m turnover	2.73 per employee tCO₂e / FTE (27)
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Scope 1 direct emissions are 7.63 tCO₂e (10.3%), almost entirely the diesel van; the electric car fleet is zero-tailpipe. Scope 2 purchased electricity is 3.87 tCO₂e (5.2%), and the head office is heated by a wood-chip biomass boiler carrying no fossil emissions. The value chain (Scope 3) is 62.31 tCO₂e (84.4%), of which business travel alone is 55.0 tCO₂e.

Emissions were almost flat, measurement widened. The footprint rose only 2.4% on the 72.06 tCO₂e baseline, and that small rise reflects a wider lens — fuel- and energy-related activities are counted in full for the first time — rather than more activity. Waste fell sharply on better data; business travel rose. Section 4 explains the movements in full.

Against turnover of £22.6m the carbon intensity is 3.27 tCO₂e per £million. Turnover fell materially year on year, so intensity per £million rises even though absolute emissions are almost flat; this is a denominator effect, not a performance regression. Benchmarked in Carbon Alt Delete against 581 companies, Ascia sits in the lowest- intensity quartile on every scope — a position to be read alongside the Scope 3 boundary note in Section 6.

2. Our business in a changing climate

Climate change is reshaping the environment in which construction companies operate. Regulation is tightening, clients are demanding greater transparency, and the costs of energy, fuel and materials are increasingly linked to carbon. What once sat outside tender discussions is now central to how contracts are won and delivered.

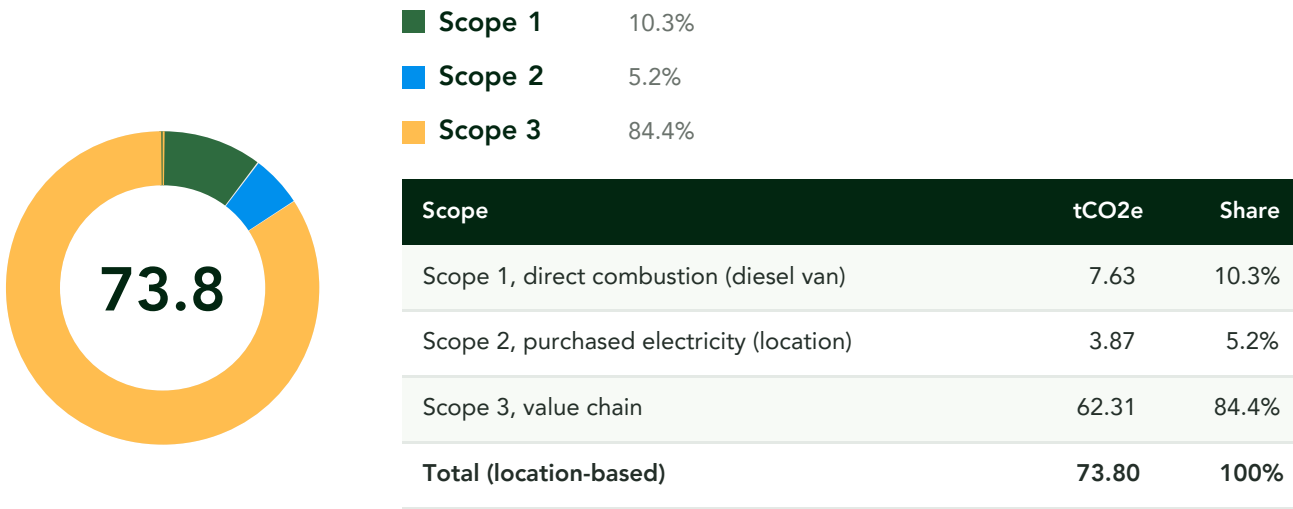
For the construction sector this brings new pressures. Public procurement frameworks such as PPN 06/21 place carbon reduction plans alongside financial and health-and-safety requirements, and private-sector clients increasingly treat sustainability as part of project quality. Carbon pricing, shifting energy markets and supply-chain risk are turning emissions into a commercial exposure as well as an environmental one.

The most powerful lever in construction is design. Decisions made at the earliest stage of a project — specifications and methods of construction — determine the majority of the carbon locked into a building over its lifetime, and are hard to reverse once fixed. That makes early involvement, clear standards and the ability to influence design critical for a contractor.

For Ascia, this context reinforces our role. Because site delivery is subcontracted and we own no large fleets of plant, our direct footprint is relatively small; but we hold significant influence over the wider system — who we work with, how sites are managed, and the standards to which projects are delivered. Our responsibility therefore lies not only in measuring our own emissions, but in managing projects in a way that drives emissions down across the chain.

3. Our carbon footprint: FY2025/26

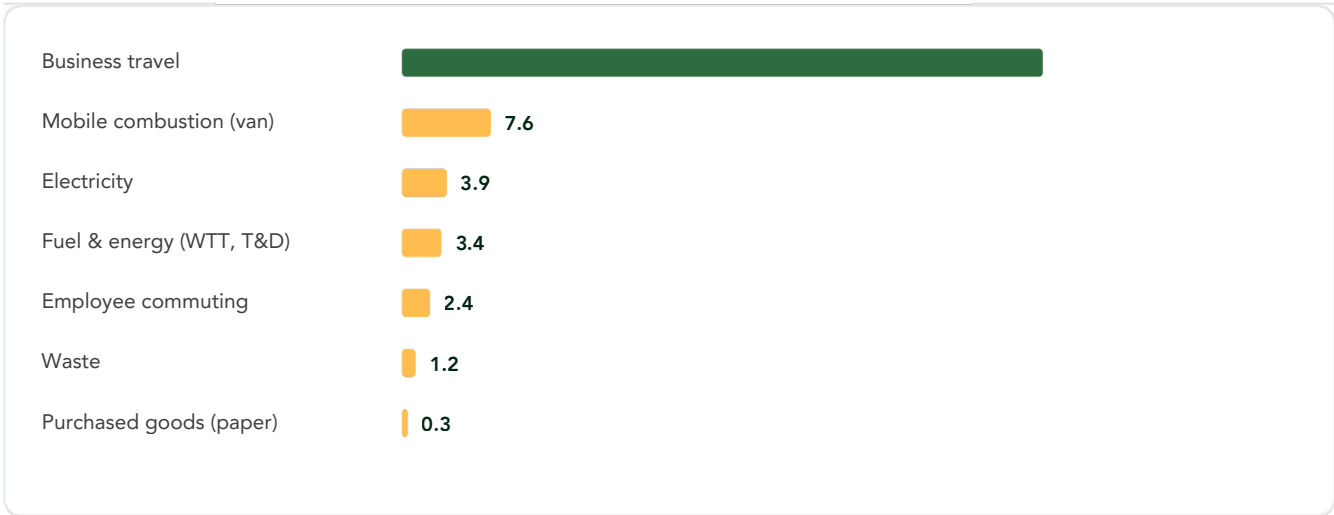
By scope



Single reporting entity; 27 FTE; £22.6m turnover; leased head office heated by biomass.

By activity

The chart below ranks the footprint by activity. Business travel is the whole story at the top; every other line is far smaller.



4. Year-on-year change and scope expansion

Ascia's measured footprint rose from 72.06 tCO₂e in the 2024/25 baseline to 73.80 tCO₂e this year — an increase of 1.74 tCO₂e, or 2.4%. The headline change is small, but it is the net of larger movements in opposite directions.

- **Scope expanded.** Fuel- and energy-related activities (the well-to-tank emissions of fuel and electricity, plus transmission and distribution losses) are counted in full for the first time, adding 3.4 tCO₂e not in the baseline. Measuring more is not the same as emitting more.
- **Measurement improved.** Waste is now calculated with waste-type-specific factors across thirteen streams rather than a single commercial-and-industrial rate; with lower volumes, reported waste fell from 23.1 to 1.2 tCO₂e. Business travel now separates diesel and petrol cars.
- **Business travel rose.** Grey-fleet mileage increased (132,460 to 150,803 miles) and international travel included long-haul flights and more hotel nights. Business travel rose from 36.7 to 55.0 tCO₂e — the single largest driver of the year's change.

Reading the intensity figure. Per-turnover intensity rose from 1.90 to 3.27 tCO₂e/£m. This is largely a denominator effect: turnover fell from approximately £38m to £22.6m while absolute emissions were almost flat. It should not be read as a deterioration in carbon performance; per-FTE intensity moved only modestly (2.57 to 2.73 tCO₂e/FTE, on one fewer employee).

With two years of data this report presents a baseline and a first comparison year rather than a trend. A meaningful trend line, including intensity against turnover, will build as the series lengthens.

5. Where our footprint comes from

More than seven in ten tonnes of Ascia's footprint come from one place: business travel. This is the clearest signal in the data and the focus of our reduction effort.

Business travel accounts for 55.0 tCO₂e, or 74.5% of the total. Within it, employee grey-fleet cars driven on business make up 51.1 tCO₂e (150,803 miles, split diesel and petrol), with flights (3.3 tCO₂e) and hotel stays (0.6 tCO₂e) making up the balance. No change to an energy contract or office arrangement moves this figure; only how, how far and by what means our people travel for business will. That is where the largest, most direct reduction opportunity lies.

The remainder of the footprint is small and, in several cases, already low-carbon by design. The head office is heated by a 250 kW wood-chip biomass boiler fuelled from the estate's own woodland, so heating carries no fossil emissions. Company cars are electric. Site waste is measured in detail and 95.6% is diverted from landfill. These strengths are also why the reduction task is concentrated so heavily on travel and, in time, on the supply chain.

The honest position. Our biggest source of emissions — business travel — is also our clearest opportunity. It is within our control, responds to policy and behaviour change, and can be reduced without compromising delivery.

6. Boundary & Scope 3 materiality

A footprint is only credible if the boundary around it is explicit. Ascia reports under an **operational-control** boundary, consistent with the GHG Protocol and the baseline, capturing all emissions from activities Ascia controls or reimburses. For a main contractor that subcontracts site delivery, the boundary evaluation is what makes a small measured footprint defensible: it shows every material source has been assessed rather than overlooked.

Scope 3 screening — all fifteen categories

Cat.	Category	Status	Rationale
1	Purchased goods & services	To develop	Office paper measured; embodied carbon of construction materials excluded (bought by subcontractor under the works contract). Material — priority to develop.
2	Capital goods	Not applicable	No significant capital purchases in period. Screened annually.
3	Fuel- & energy-related activities	Measured	Well-to-tank for electricity and van diesel, plus electricity T&D losses (3.38 tCO ₂ e). New this year.
4	Upstream transport & distribution	To develop	Materials and plant logistics arranged within subcontract packages; not yet visible to Ascia.

5	Waste generated in operations	Measured	Site waste via carriers; 104.8 t, waste-type-specific factors (1.18 tCO ₂ e).
6	Business travel	Measured	Grey-fleet mileage, flights and hotels (55.0 tCO ₂ e). Dominant category.
7	Employee commuting	Measured	Office-staff commuting (2.43 tCO ₂ e). Fuel type/engine size to refine next year.
8	Upstream leased assets	Not applicable	Leased office energy already captured in Scope 2 and 3.3.
9	Downstream transport & distribution	Not applicable	No physical product distributed downstream.
10	Processing of sold products	Not applicable	Not applicable.
11	Use of sold products	Not applicable	Buildings operated by clients; influence exercised at design stage.
12	End-of-life of sold products	Not applicable	Falls outside the reporting boundary and control.
13	Downstream leased assets	Not applicable	Ascia does not lease assets to third parties.
14	Franchises	Not applicable	No franchise operations.
15	Investments	Not applicable	No relevant investment emissions.

Other exclusions: office and site water (within landlord lease / client-controlled); bottled water 1,368 litres (insufficient packaging/delivery data); refrigerants (no significant loss). Biomass heat is biogenic and reported as zero fossil emissions.

Closing the material gap. The categories marked *to develop* — subcontractor plant fuel, embodied materials and temporary site energy — are where Ascia's genuine carbon influence concentrates. They are brought into scope through subcontractor engagement: a short carbon-data request in tender packs; collection via monthly site returns; spend-based estimation as an interim, refined to measured data each year. As they enter the boundary the total will rise before it falls — the mark of a more complete, truer baseline.

7. Benchmarking

Ascia's footprint has been benchmarked in Carbon Alt Delete against a peer set of reporting companies on an emissions-intensity-per-turnover basis, which normalises for company size and reflects how procurement scores carbon efficiency.

Metric (tCO ₂ e per €m turnover)	Ascia	Peer range	Sample	Position
Scope 1	0.30	0 – 271	581	Lowest quartile
Scope 2	0.15	0 – 78	581	Lowest quartile
Scope 1 & 2	0.45	0 – 375	581	Lowest quartile

Scope 3	2.40	0 – 3,100	369	Lowest quartile
All scopes	2.90	0 – 4,100	369	Lowest quartile

On every measure, Ascia's carbon intensity sits in the **lowest-intensity quartile** of the peer set — a direct consequence of an operating model with no owned heavy plant, an electric car fleet, renewable biomass heat and a leased office. Reference points confirm Ascia sits at the smaller end of the sample: 27 FTE (peer range 10–2,000) and £26m turnover (range £1.0m–£814m).

Read with the boundary in mind. Benchmarking is only fully meaningful when all scopes are complete, and Ascia's Scope 3 is still developing: subcontractor plant fuel and embodied materials are not yet in the boundary. The favourable Scope 3 and all-scopes positions partly reflect a narrower boundary, not only genuine efficiency, and will normalise upward as those categories come into scope.

8. Climate & commercial risk

Physical climate risk

Carbon Alt Delete's physical-risk screen for the Stansted House head office identifies severe storm and precipitation change as the dominant hazards, with flood and drought also elevated, consistent with a Hampshire coastal-plain location. Scores are shown below on the high-emissions scenario to 2040–2050.



Scores 0 to 1; higher is greater exposure. High-emissions scenario to 2040–2050. Source: Carbon Alt Delete. Physical risk bites hardest at project sites — storms and rainfall drive delay and water ingress; heat affects welfare; flooding threatens access.

Commercial risk overlay

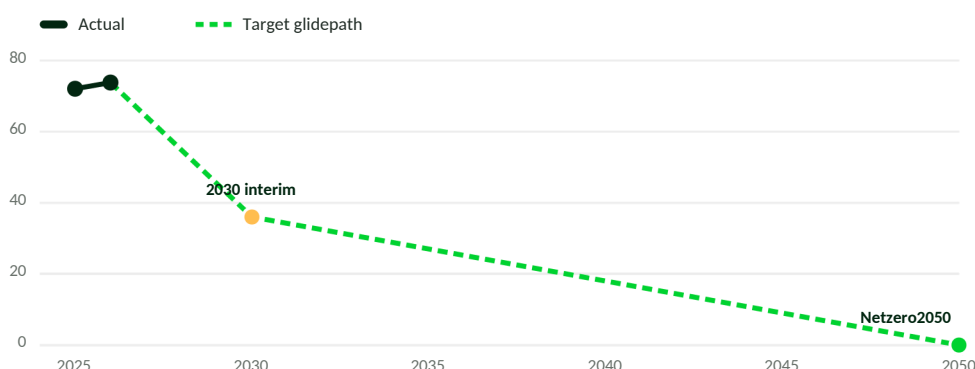
The platform returns low scores for carbon and energy pricing. For a contractor whose revenue depends on public- sector and framework work, that understates the commercial reality, where carbon credentials increasingly determine eligibility to bid and quality scores at tender. Balanced applies the overlay below.

Commercial risk	Rating	Direction	Commercial implication
PPN 06/21 procurement eligibility	Low	Rising	A compliant Carbon Reduction Plan is maintained. As disclosure thresholds tighten and cascade to framework and sub-central work, this protects bid eligibility.
Tender carbon & social- value scoring	Medium	Rising	Public and private clients weight carbon and social value within quality scoring. Ascia's verified record and lowest-quartile intensity are a competitive advantage.
Business travel & fuel cost	Medium	Rising	Grey-fleet travel is 74.5% of the footprint. Exposure to fuel-price volatility and future vehicle/mileage policy; addressed by the travel-reduction plan.
Embodied-carbon & Scope 3 disclosure	Medium	Rising	Client and regulatory demand (Part L, Future Homes/Buildings, prospective Part Z) for materials carbon is growing. The measurement gap is mitigated by subcontractor engagement.
Low-carbon technology & skills	Medium	Rising	Availability and cost of EV plant, HVO, MMC and skilled labour affect the ability to meet client low-carbon specifications profitably.
Physical & operational climate	Medium	Rising	Severe storm, precipitation and flooding disrupt sites and programme; managed through site risk assessment and design response.

The pattern is that Ascia's exposure is concentrated at the front end of the business — winning work — and is managed by the two strategies at the core of this plan: maintaining a compliant, independently reviewed Carbon Reduction Plan, and building subcontractor carbon-data flows to complete Scope 3.

9. Targets & the path to net zero

Ascia is committed to **halving Scope 1 and 2 emissions by 2030** against the 2024/25 baseline and to **net zero by 2050**. The glidepath below sets the ambition; the actual line shows the two years measured to date.



Indicative glidepath. The 2030 interim reflects halving of Scope 1 & 2 plus early Scope 3 reductions; it will be firmed up as the Scope 3 boundary widens.

Target	Horizon	Basis
Halve Scope 1 & 2 emissions	By 2030	Against the FY24/25 baseline, via renewable electricity and fleet electrification
100% of sites reporting monthly carbon data	By FY2028	Enables measured Scope 3 targets for plant fuel, materials and site energy
Measurable Scope 3 reduction targets	From FY2028	e.g. plant fuel per £m works, landfill diversion, generator hours displaced
Net Zero carbon	By 2050	Deep reduction across all scopes, with credible treatment of any genuine residual

Net zero is treated as an operating condition reached by reducing emissions as far as the business genuinely can and holding them there — not a badge secured through offsetting. The near-term priority is business travel; the long-term structural priority is the supply chain.

10. Carbon reduction projects

The measures below have been completed or are underway, and the planned measures set out how Ascia will deliver against its targets — addressing the footprint where it actually sits while protecting the low-carbon strengths already in place.

Completed and in place

- 
Renewable biomass heating
 Stansted House is heated by a 250 kW wood-chip boiler fuelled from the estate's own woodland — zero fossil heating emissions.
- 
Electric company-car fleet
 Company cars are electric and zero-tailpipe; only a single diesel van remains in Scope 1.
- 
High waste diversion, measured in detail
 95.6% of site waste diverted from landfill, measured with waste-type-specific factors across thirteen streams.
- 
Wider, more accurate measurement
 Fuel- and energy-related activities brought into scope; business-travel fuel types separated; a more complete Scope 3 picture.

Planned

- 
Business-travel reduction (primary lever)
 A travel policy targeting the 51 tCO₂e grey-fleet footprint: low-emission and pool vehicles, mileage reduction, virtual meetings, and review of long-haul air travel.
- 
Renewable electricity
 Switch to a certified renewable supply (or secure REGO-backed landlord coverage), effectively removing Scope 2.

- 
Van electrification
 Replace the diesel van with an electric equivalent, removing the bulk of Scope 1.
- 
Subcontractor engagement programme
 Carbon questions in tender packs, contract clauses and monthly site returns — bringing plant fuel, materials and site energy into scope.
- 
Design-stage influence
 Early design reviews to specify lower-carbon materials and methods, and to capture the embodied carbon of what we build.

11. Social value

Scored tenders increasingly ask for carbon and social value together. This section frames Ascia's community and employment activity against the **National TOMs 2023** framework (the Social Value Portal standard used across UK construction procurement), so the value Ascia creates can be quantified, tracked quarterly and mapped onto bid requirements.

How performance is judged

National TOMs converts each activity into a measurable outcome and a proxy £ value, benchmarked against sector norms, the previous year, and the levels that score in tenders. Direction of travel matters: more local employment, apprenticeships, volunteering, local spend and waste diversion are better. Each measure below carries a **benchmark** (what good looks like) and an indicative **status** — Above average, On track, Below average, or Baseline where FY2025/26 is the first year of structured capture.

Status key: **Above average** **On track** **Below average** **Baseline** — "Baseline" = first year of structured capture, target set but not yet benchmarked.

Data status. Ascia does not yet capture social value data at measure level. Activities marked ‡ are illustrative placeholders shown to demonstrate structure and potential; their status is *indicative* and firms up once quarterly data is collected. They are not verified outcomes and must not be quoted as delivered social value until measured. Figures marked ✓ are already measured and their status is evidenced. Proxy values should be reconciled to the current Social Value Portal calculator at reporting.

Theme 1 — Jobs: local skills & employment

Measure (National TOMs 2023)	Unit	FY25/26	Benchmark · good looks like	Status
Local employment (staff within local radius)	%	‡ TBC	≥ 70% within 30 miles	Baseline
Apprenticeships (incl. degree apprenticeships)	no.	‡ 2	≥ 1 per 25 FTE	Above average

Work-experience placements	no.	± 4	2–4 per year	On track
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Theme 3 — Social: healthier, safer communities

Measure (National TOMs 2023)	Unit	FY25/26	Benchmark · good looks like	Status
Youth-sport sponsorships	teams	± 3	Active local youth engagement	Above average
STEM engagement	hrs / reach	± TBC	Establish & grow year on year	Baseline
Charitable donations & fundraising	£ raised	± TBC	Establish & grow year on year	Baseline
Staff volunteering time	hours	± TBC	~1 day per FTE per year	Baseline

Theme 4 — Environment: decarbonising

Measure (National TOMs 2023)	Unit	FY25/26	Benchmark · good looks like	Status
Waste diverted from landfill	%	✓ 95.6	≥ 90% good practice	Above average
Renewable heat	source	✓ Biomass	Certified renewable source	Above average
Operational carbon intensity	tCO2e/£m	3.27	Lowest quartile vs peers	On track

Recommended quarterly data capture

Each quarter, logged against TOMs measure codes: volunteering hours; £ invested and in-kind value; apprenticeships and placements; local labour %; local spend within a defined radius; and community reach. Capturing to National TOMs at source means the data drops straight into both the quarterly dashboard and any tender return, and turns each "Baseline" above into a benchmarked status.

12. UN Sustainable Development Goals

From Ascia's footprint and strategy, four SDGs are most relevant.

Goal	How Ascia contributes
SDG 9 Industry, Innovation & Infrastructure	Durable infrastructure delivered while integrating lower-carbon practices — electric car fleet, renewable biomass heat and improved measurement.
SDG 11 Sustainable Cities & Communities	Health centres, colleges and community buildings with sustainability embedded in design and delivery, and local social value.

SDG 12 Responsible Consumption & Production	Detailed waste measurement and 95.6% landfill diversion, and a subcontractor-engagement plan for responsible use of plant, fuel and materials.
SDG 13 Climate Action	A commitment to halve Scope 1 & 2 by 2030 and reach net zero by 2050, with Scope 3 progressively brought under management.

13. Methodology

This assessment was conducted in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), following established practice in boundary setting, categorisation and activity-based carbon accounting.

All emissions are calculated as primary activity data multiplied by standardised, government-endorsed emission factors. Data sources for 2025/26 include the UK Government GHG Conversion Factors for Company Reporting (DESNZ/DEFRA 2025 release) and Ecoinvent (v3.9). Scope 2 is reported on a location basis; a market-based figure may be introduced once renewable electricity is procured.

Ascia reports under an operational-control boundary covering emissions from activities over which it exercises operational influence irrespective of asset ownership, consistent with the outsourced delivery model. The reporting period covers 1 April 2025 to 31 March 2026. The footprint includes Scope 1 (direct combustion in company vehicles), Scope 2 (purchased electricity, location-based) and selected Scope 3 categories (purchased goods, fuel- and energy- related activities, waste, business travel and employee commuting). Supplier-specific data was used where available; otherwise credible secondary databases and industry averages were applied.

All calculations were independently prepared by Balanced using activity data supplied by Ascia and cross-referenced with procurement, logistics and financial records, and internally reviewed for completeness, accuracy and methodological consistency. Balanced is a member of the Carbon Accounting Alliance.

14. Verification

This report has been prepared in accordance with the GHG Protocol and independently reviewed and quality-checked by an ISEP-qualified expert in carbon management, providing confidence to Ascia and its stakeholders that the emissions data and recommendations are accurate, transparent and actionable.

The verification process includes a data-integrity check (activity data reconciled to recorded evidence), emission-factor validation (latest factors applied consistently), review of assumptions and methodology, and quality assurance against Balanced's internal standards.

Role	Name	Organisation	Date
Author	Ashley Webber 	Balanced	24/08/2026

Reviewer	Elea Taffet	Balanced	25/08/2026
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Calculated in Carbon Alt Delete. Verification dates to be completed on issue.

15. Declaration & sign-off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and the associated reporting standard for Carbon Reduction Plans. Emissions have been reported in accordance with the published reporting standard and the GHG Protocol corporate standard, using the appropriate Government emission conversion factors.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions in accordance with the Corporate Value Chain (Scope 3) Standard. This Carbon Reduction Plan has been reviewed and signed off by the Board of Directors of Ascia Construction.



Signed on behalf of Ascia Construction

Neil Cole, Managing Director

Name & position

08/09/2026

Date

Prepared in partnership with Balanced · balanced-energy.co.uk · Calculated in Carbon Alt Delete · Independently reviewed to the GHG Protocol.

A Appendix A — GHG inventory by activity

Location-based. 1 April 2025 to 31 March 2026. Figures may not sum exactly due to rounding.

Scope	Activity	Unit	Consumption	tCO ₂ e
Scope 1	Company-owned vehicles — diesel van	miles	17,000	7.63
Scope 1	Company-owned vehicles — electric cars (tailpipe)	miles	31,170	0.00
Scope 2	Electricity (location-based)	kWh	10,638	3.87
Scope 3	Business travel — cars, petrol	miles	107,033	35.95
Scope 3	Business travel — cars, diesel	miles	43,770	15.11
Scope 3	Business travel — flights (short & long-haul)	pass.km	18,950	3.33
Scope 3	Business travel — hotel stays	nights	20	0.60
Scope 3	Fuel & energy — electricity generation (WTT)	kWh	10,638	1.16
Scope 3	Fuel & energy — van diesel (WTT)	miles	17,000	1.83
Scope 3	Fuel & energy — electricity T&D losses	kWh	10,638	0.39
Scope 3	Employee commuting	miles	7,135	2.43
Scope 3	Waste (13 streams; 95.6% diverted)	tonnes	104.82	1.18
Scope 3	Purchased goods — paper	tonnes	0.24	0.32
Total				73.80

Not yet in boundary · priority to develop. Subcontractor plant fuel · embodied carbon of construction materials · temporary site energy. Excluded on data-availability grounds and targeted through the subcontractor- engagement programme in Section 6. Their inclusion will expand the reported total in future years as measurement matures.