

# CARBON REDUCTION PLAN 2026

SPL Powerlines UK &  
Ireland (UK&I)

SPL-ENV-PLN-0001

APRIL 2026



# 1. SPL POWERLINES UK&I CARBON REDUCTION PLAN

This Carbon Reduction Plan reports SPL Powerlines UK & Ireland Ltd (SPL Powerlines UK&I) carbon emissions for the 2025 calendar year and shares our progress towards achieving Net Zero greenhouse gas (GHG) emissions.

This Carbon Reduction Plan is prepared in accordance with **Policy Procurement Note – PPN 006: Taking Account of Carbon Reduction Plans in the procurement of major government contracts.**

The emissions of carbon dioxide equivalent (CO<sub>2</sub>e) reported in this plan, are the result of SPL Powerlines UK & I commercial activities carried out in 2025. Note these figures also include Power & Infrastructure Resourcing Ltd, which is a subsidiary of SPL Powerlines Holding Limited.

As the reporting period for SPL Powerlines UK & I is based on the calendar year, the PPN006 aligned Carbon Reduction Plan will be reviewed and updated annually, within six months of our financial year end in April, as stipulated in the Cabinet Office Technical Standard for Completion of Carbon Reduction Plans.

[2025-02-04 PPN 006 Taking account of Carbon Reduction Plans.docx](#)





## 2. NET ZERO COMMITMENT

SPL Powerlines is one of the leading infrastructure delivery specialists, providing complex engineering solutions that enable the transition to a low-carbon economy.

We recognise that our responsibility extends beyond the performance of the infrastructure we deliver. The way we operate – the energy we consume, the vehicles we run, the materials we specify, and the way we work with our supply chain – generates greenhouse gas emissions.

SPL Powerlines' Carbon Reduction Strategy sets out our pathway to achieving Net Zero greenhouse gas emissions across Scopes 1, 2 and Scope 3 emissions by 2035.

Our approach is evidence-based, aligned with the Science Based Targets initiative (SBTi), and embedded into our wider Environment and Sustainability Strategy.

By setting an ambitious target ahead of UK Government deadlines, we are demonstrating our commitment to delivering infrastructure that is not only technically excellent, but that as an organisation we are environmentally responsible and future-ready.



### SPL POWERLINES HAVE COMMITTED TO:



**Net Zero across Scopes 1, 2 & 3 by 2035 for our UK operations**



**Scope 2 Net Zero by 2028 through 100% REGO-backed electricity**



**≥50% electric van fleet by 2030 and 100% by 2035**



**0% non-hazardous waste to landfill by 2030**



### 3. BASELINE EMISSIONS FOOTPRINT

SPL Powerlines' previous baseline year of 2022 has been superseded by the 2024 assessment. The calculation process for the 2024 footprint was significantly overhauled and improved. The assessment of total emissions included Scope 3 emissions contributed by Purchased Goods and Services for the first time.

The resulting 2024 emissions calculation is a more robust assessment and representation of SPL Powerlines' carbon sources and emissions than the previous baseline. While we have ambitions to further refine and improve carbon data collection and assessment, 2024 represents a solid foundation on which to build, improve, and critically, reduce our emissions.

Emissions are calculated in tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) using the appropriate UK Government GHG Conversion Factors for Company Reporting (2025) published by the Department for Energy Security & Net Zero and the Department for Environment Food & Rural Affairs.

Our emissions data is reported in line with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Data was collected from across the business, incorporating actual measured data (such as litres of fuel purchased, kWh of gas and electricity consumed) and through the use of 'Spend-Based' calculation methodology for Scope 3 emissions.

Note: Our scope 1, 2 and 3 emission data will be subject to independent third-party verification to ISO 14061-1 by Achilles in June 2026.





### 3.1 BASELINE YEAR EMISSIONS

Baseline Year: 2024

EMISSIONS		TOTAL (tCO <sub>2</sub> e)
SCOPE 1	Stationary Combustion (natural gas & on-site plant)	326
	Mobile Combustion (vehicle fleet)	2,772
	<b>Scope 1 Total</b>	<b>3,098</b>
SCOPE 2	Purchased Electricity	85
	<b>Scope 2 Total</b>	<b>85</b>
SCOPE 3 (included sources)	Category 1 – Purchased Goods & Services	15,321
	Category 2 – Capital Goods	725
	Category 3 – Fuel & Energy Related Activities	824
	Category 4 – Upstream Transportation & Distribution	274
	Category 5 – Waste Generated in Business Operations	98
	Category 6 – Business Travel	675
	Category 7 – Employee Commuting	225
	<b>Scope 3 Total</b>	<b>18,141</b>
<b>ALL</b>	<b>TOTAL EMISSIONS</b>	<b>21,323</b>

## 3.2 CURRENT YEAR BASELINE EMISSIONS

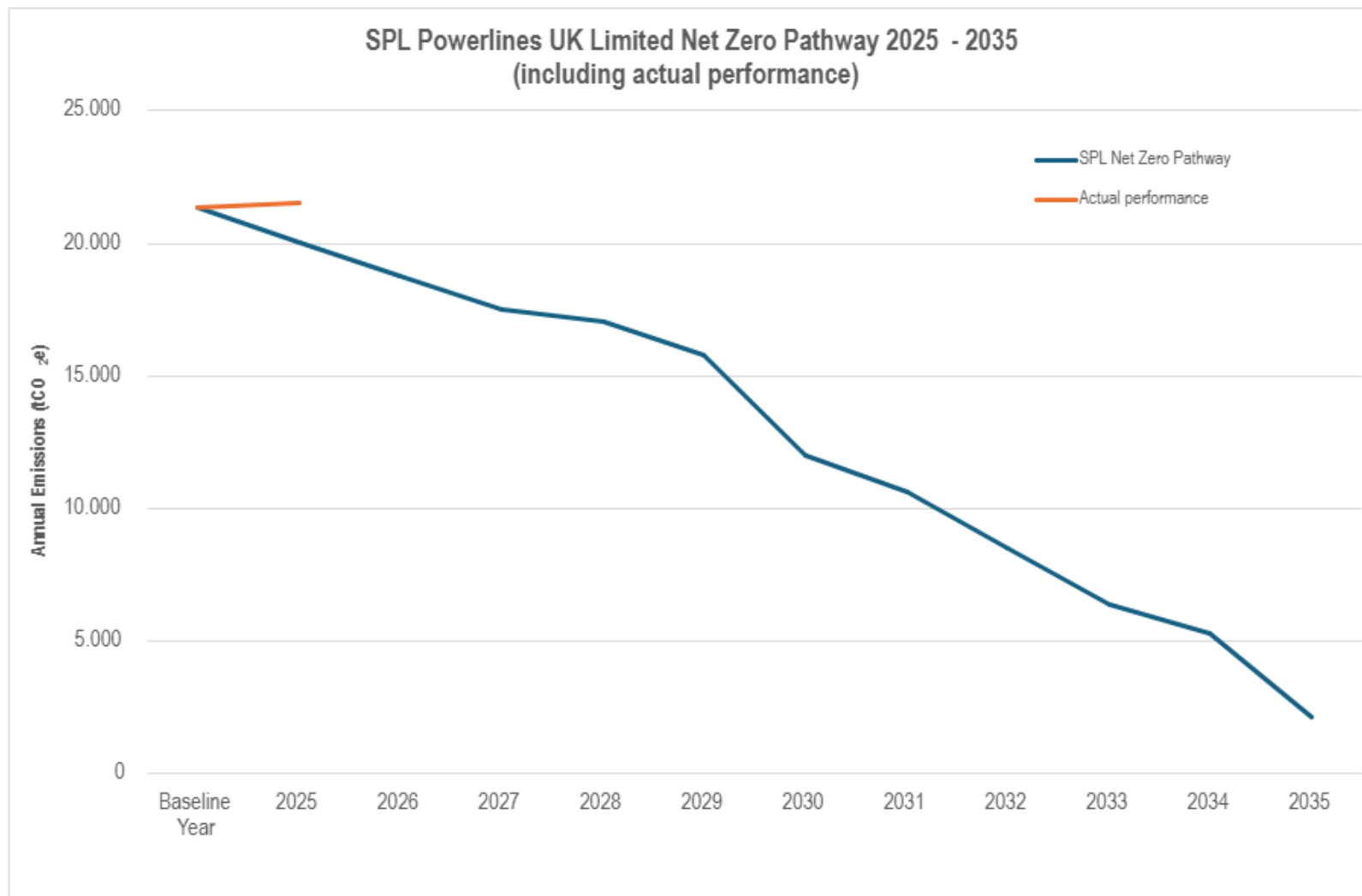
Reporting Year: 2025

EMISSIONS		TOTAL (tCO <sub>2</sub> e)
SCOPE 1	Stationary Combustion (natural gas & on-site plant)	170
	Mobile Combustion (vehicle fleet – fuel cards)	2,161
	<b>Scope 1 Total</b>	<b>2,331</b>
SCOPE 2	Purchased Electricity	95
	<b>Scope 2 Total</b>	<b>95</b>
SCOPE 3 (included sources)	Category 1 – Purchased Goods & Services	17,856
	Category 2 – Capital Goods*	-
	Category 3 – Fuel & Energy Related Activities	630
	Category 4 – Upstream Transportation & Distribution**	9
	Category 5 – Waste Generated in Business Operations	26
	Category 6 – Business Travel	196
	Category 7 – Employee Commuting	354
	<b>Scope 3 Total</b>	<b>19,071</b>
<b>ALL</b>	<b>TOTAL EMISSIONS</b>	<b>21,497</b>

\* Capital Goods 2025 included in Category 1 (Purchased Goods & Services)

\*\* Upstream Transportation & Distribution for waste movements only

### 3.3 CARBON REDUCTION TARGETS



SPL Powerlines intends to commit, by the end of 2026, to developing Near Term and Long-Term Science Based Targets (SBTi) for carbon reduction.

The SBTi alignment process will refine our carbon reduction targets and consequently the delivery plan and initiatives we need to meet these targets and our commitment to achieve carbon Net Zero.

Our predicted rate of carbon reduction, across all scopes between 2025 and 2035 is shown (assuming a consistent rate of reduction year on year). The graph has been refreshed to show data from the revised baseline year, 2024 onwards.

## 4.0 CARBON REDUCTION

### Scope 1

#### Road Vehicle Fleet:

Scope 1 emissions resulting from the SPL Powerlines road vehicle fleet are the largest component of our carbon footprint after Scope 3 Purchased Goods and Services. We plan to transition our van fleet to fully electric vehicles (EV) over the next 10 years, achieving net zero by 2035. The projected carbon reduction is based on the replacement of 40 internal combustion engine (ICE) vans with EV alternatives annually until 2030. The remainder of the fleet will then be transitioned to EV by 2035 at a reduced rate of approximately 20 vehicles per year.

Alongside fleet electrification, a number of initiatives to reduce emissions from the remaining ICE vehicles during the transition period will be introduced.

#### Fuel:

Use of fuel for site-based and specialist heavy plant and vehicles is modelled in the carbon reduction as remaining at current levels. Although we expect this to decrease, we do not yet have sufficient information to quantify potential carbon reductions. As non-fossil fuelled alternatives, suitable for our operations, come to market, we will seek to transition to lower carbon alternatives, and we will revise our projected emissions reduction accordingly.

Therefore, at present we propose to reduce our road fleet emissions by transitioning to fully EV by 2035. However, hydrocarbon fuel for specialist plant and vehicles is anticipated to remain part of SPL Powerlines' operational requirements to at least 2035 and likely beyond. Therefore, SPL Powerlines propose to invest in verified carbon credits to offset these residual Scope 1 emissions and meet our Net Zero commitments.

#### Offices:

Also within Scope 1 is emissions from natural gas consumption. Unfortunately, SPL Powerlines have limited ability to influence the heating systems of the buildings we occupy, and due to lease terms, we anticipate occupying some of our current offices with natural gas heating beyond 2035. Therefore, our carbon reduction projection is based on continuing generation of carbon emissions associated with natural gas consumption for the foreseeable future.





## 4.1 CARBON REDUCTION

### Scopes 2 and 3

#### Scope 2: Renewable Electricity:

SPL Powerlines is in the process of transitioning to 100% REGO backed renewable tariff electricity for all permanent offices under SPL Powerlines control. This will be a phased transition as current contracts with mixed energy source supplies end over the next two years.

Therefore, our Scope 2 emissions will reduce from the baseline incrementally as tariffs change, achieving 100% renewable source supply ahead of 2030.

#### Scope 3: Purchased Goods & Services:

The majority of Scope 3, and SPL Powerlines' total carbon emissions arise from Purchased Goods and Services, which account for 72% of total baseline year emissions. We anticipate a SBTi validated target which will require a reduction of Scope 3 emissions of around 90% from baseline by 2035.

Consequently, we have modelled a steady annual rate of reduction year on year until the 90% reduction threshold is reached. In reality this is not likely to be a smooth linear reduction as illustrated. SPL Powerlines is reliant on the efforts of our supply chain to reduce their own emissions, a process which SPL Powerlines will be collaborating with and supporting where needed.

#### Reducing Waste:

SPL Powerlines has plans in place to reduce emissions from other categories of Scope 3 sources. In particular, reducing waste and increasing the proportion of waste that is recycled. Schemes to support employees with carbon reduction associated with commuting and business travel are also being explored.





## 4.2 COMPLETED CARBON REDUCTION PROJECTS

The following environmental management measures and projects have been completed or implemented since the original 2021 baseline:

- **Low Carbon Plant & Equipment:**

Renewable powered plant and equipment is increasingly being used on our construction sites; with solar-hybrid tower lighting, CCTV, and solar-hybrid mobile welfare units.

Replacement of site diesel for Hydrotreated Vegetable Oil (HVO) fuel in Scotland.

Increased number of hybrid and electric company cars in the fleet. Introduced policy that all company cars entering the fleet from 2025 onwards must be full EV.

Electric vehicle charging points have been installed at SPL Powerlines premises in Coatbridge, Doncaster and Leicester.

- **Employees:**

Salary sacrifice schemes provided to support employees with the lease of fully electric cars or the purchase of bicycles.

We have introduced a hybrid working policy, where office-based employees can work from home for up to 3 days per week, reducing commuting emissions.

- **Data:**

Data integration software for quality assurance, referrals, and daily site checks / permits leading to reduced paper usage.

- **Waste Production:**

Reduced waste production in accordance with the waste hierarchy (prevent, reduce, reuse, recycle, recovery, disposal).

- **Supply Chain Partners:**

Working with our supply chain partners, shifting to low carbon solutions including carbon-zero service providers for issuing notification of works letters out to lineside neighbours.

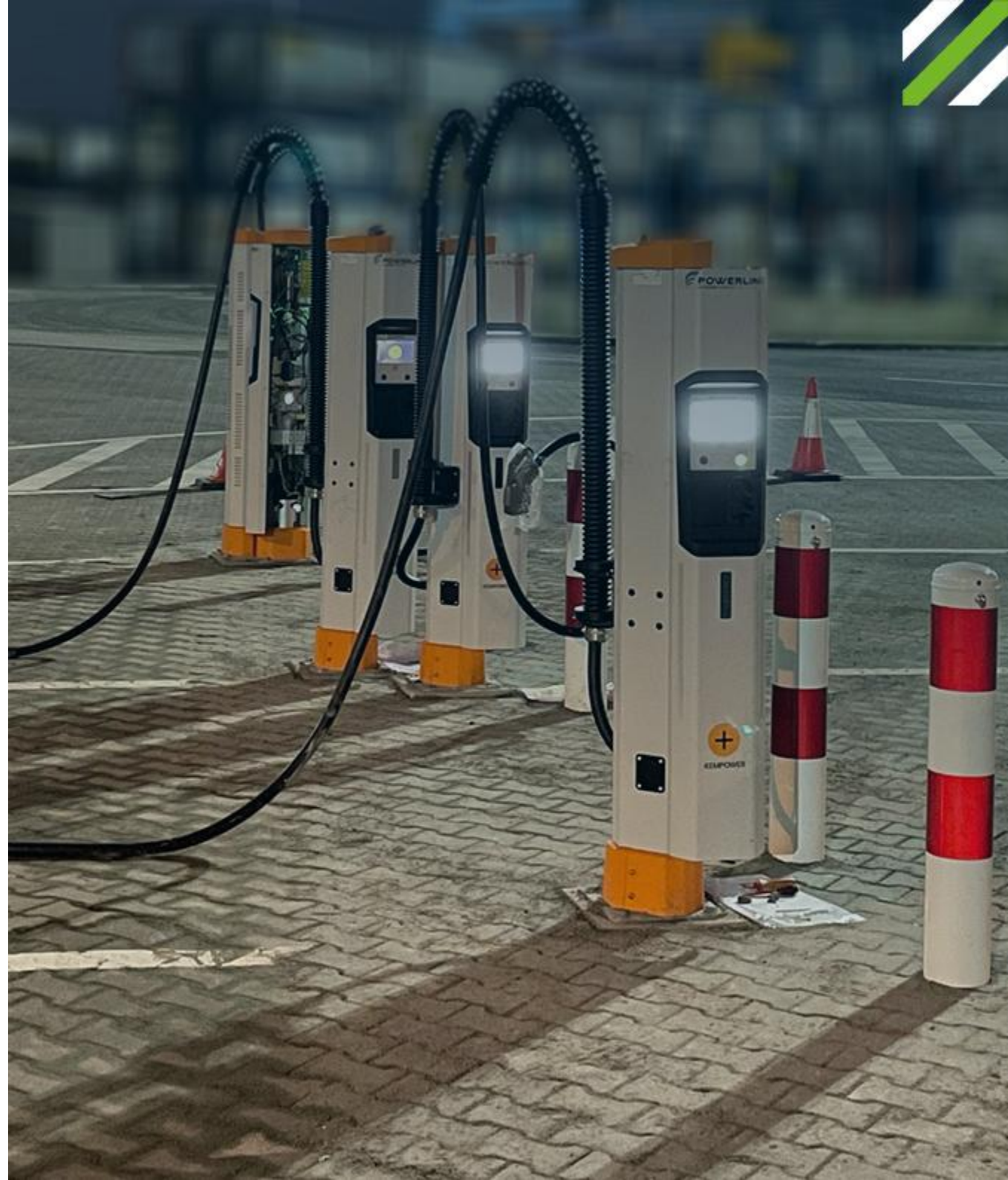
# PROPOSED CARBON REDUCTION INITIATIVES

## 4.3 Scope 1 - Direct Emissions

- Electrify  $\geq 50\%$  of our van fleet (below 3.5t) by 2030, rising to 100% by 2035
- Ensure all new company cars are EV from 2025 onwards.
- Use interim measures such as downsizing ICE vans, mild hybrids, and low-carbon fuels (e.g. HVO)
- Implement eco-driving training, route optimising software, and telematics.
- Install EV charging at all offices under SPL Powerlines control by 2030.
- Use vehicle tracking data to incentivise minimal idling, harsh braking, and speeding, implementing this in 2025 to reduce emissions and improve road safety.
- Where feasible, power site compounds with a direct grid connection, replacing reliance on fossil fuel powered generators.
- Premises leased from 2025 will not have natural gas heating.

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#### 4.4 Scope 2 - Indirect Emissions

Initiatives to reduce emissions associated with electricity consumption include:

- Transition to 100% REGO-backed electricity tariffs by 2030.
- Explore solar panel installation at SPL Powerlines depots.

Initiatives to improve energy efficiency include:

- Achieve a minimum EPC rating of C for SPL Powerlines controlled premises by 2027, and A-rated appliances in offices and communal areas.
- Lighting within SPL Powerlines offices is 100% LED with motion sensors in place where appropriate.

## 4.5 Scope 3 - Value Chain Emissions

Initiatives to reduce emissions that occur within our value chain, which support SPL Powerlines operations:

### **Purchased Goods & Services**

- Achieve ISO 20400 Sustainable Procurement Certification.
- Require annual Scope 1, 2 and 3 emissions data from suppliers – provide a free to use carbon reporting and calculator tool for supply chain.
- Collaborate with the supply chain on carbon reduction
- Launch SPL Powerlines' Sustainable Procurement Policy.
- Prioritise low-carbon, recycles and circular products.

### **Fuel & Energy Related Services**

- Work with suppliers to source verified low-carbon fuels where interim fossil fuel use is unavoidable.
- Optimise plant and equipment efficiency to reduce energy intensity.
- Prioritise Energy Hierarchy – grid connections and renewables as first choice. The use of fossil fuels requires director authorisation.

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#### 4.5 Scope 3 – Upstream Transportation & Distribution

- Capture emissions from supplier transport of goods and materials prior to arrival on site.
- Work with logistics partners to optimise loads, reduce empty running, and use lower-emission transport modes.
- Incentivise suppliers to transition to zero-emission HGVs and vans where feasible.
- Consolidate deliveries to reduce site traffic and associated emissions.
- Prioritise local SME's for the supply of goods where possible.

#### Business Travel

- Enforce a travel hierarchy: digital first, low-carbon transport second, flights only when unavoidable.
- Standard class only for rail / air travel.
- Formalise lift sharing and use of crew buses for transportation of staff to and from work sites.
- Offset unavoidable travel emissions with verified carbon offset credits.

#### Employee Commuting

- Expand EV salary sacrifice schemes.
- Promote the use of public transport.
- Promote active travel.
- Hybrid working for office-based roles.
- Conduct commuting surveys to target emission reduction measures.

## 4.5 Scope 3 – Capital Goods

- Apply a whole-lifecycle assessment for all major purchases.
- Embed environmental performance requirements in procurement.
- Undertake supplier due diligence.

### Waste

- Achieve 0% non-hazardous waste to landfill by 2030 through waste hierarchy implementation.
- Reach 90% recycling rate by 2030.
- Apply circular economy principles in design and material selection.
- Partner with a PPE service to launder PPE and donate and recycle PPE and workwear at the end of its life.
- Deliver staff training on waste reduction and waste segregation.

### Upstream Leased Assets

- Request energy consumption and fuel use data from leasing providers to ensure accurate reporting.
- Prioritise leasing arrangements with suppliers who operate on renewable electricity and low-carbon fuels.
- Where data is unavailable, apply industry-standard emission factors and work with lessors to improve transparency year on year.
- Integrate sustainability criteria into asset hire agreements to favour modern, energy-efficient, and low-emission equipment and properties.

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## DECLARATION & 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<sup>1</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting. Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

Signed on behalf of SPL Powerlines UK&I:



Date: 01 April 2026

Martin Hawley – Managing Director  
SPL Powerlines UK&I



