

MAC CONSTRUCTION

Net Zero Plan

A practical plan for measuring and reducing greenhouse gas emissions

OUR COMMITMENT

MAC Construction will work towards achieving Net Zero greenhouse gas emissions by 2050. We will build a reliable emissions baseline, reduce avoidable emissions through practical operational changes and review progress annually.

Unit 3A, Kirkless Industrial Estate, Aspull, Wigan, WN2 1HF

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1. Our approach

MAC Construction recognises that construction and maintenance activities can create greenhouse gas emissions through vehicle and plant fuel, purchased energy, materials, waste, travel and the wider supply chain. Our approach is to focus first on the areas we can influence directly and then improve the quality of our carbon data over time.

We are not currently formally measuring and reporting Scope 1, Scope 2 and Scope 3 emissions. This plan therefore sets out a proportionate route to establish a baseline and use it to guide future reduction targets. We will avoid making unsupported claims about historic emissions or reductions.

2. What we are already doing

- Reducing waste and promoting reuse and recycling where practical.
- Improving energy efficiency across office, site and operational activities.
- Planning work efficiently to reduce unnecessary journeys and repeat visits.
- Maintaining vehicles, plant and equipment to support efficient fuel use.
- Considering local sourcing and responsible purchasing where commercially and technically appropriate.
- Working with suppliers and subcontractors to encourage responsible environmental practices.

3. Priority areas for reduction

Area	What we will do	How we will monitor
Fleet & plant	Reduce unnecessary mileage, maintain vehicles and plant efficiently, and consider lower-emission options at replacement points.	Fuel, mileage, fleet mix
Energy	Record energy use and introduce proportionate efficiency measures such as switch-off controls and efficient lighting/heating.	kWh / bills
Materials	Reduce avoidable material use, consolidate deliveries and consider lower-carbon or recycled-content options where suitable.	Purchasing / delivery data
Waste	Minimise waste, segregate materials and maximise reuse and recycling where possible.	Waste records / recycling
Supply chain	Build environmental considerations into supplier and subcontractor engagement as our data capability develops.	Supplier information

4. Measuring our emissions

MAC Construction will establish a practical carbon data collection process covering the emission sources most relevant to the business. The first full reporting period will be selected once reliable data can be collected consistently for a complete 12-month period.

SCOPE 1	SCOPE 2	SCOPE 3
Direct emissions	Purchased energy	Value chain
Vehicle and plant fuel, gas or other fuels used by the business.	Electricity and other purchased energy used at controlled premises.	Relevant indirect emissions such as waste, business travel, commuting, transport and selected supply-chain activity.

5. Our roadmap

Timing	Stage	Action
2026-27	Set-up	Nominate responsibility for carbon data. Identify relevant fuel, energy, waste, travel and purchasing records and introduce simple monthly data capture.
Next full 12 months	Baseline	Calculate an initial Scope 1 and 2 footprint and proportionate relevant Scope 3 emissions using recognised UK Government conversion factors.
Following baseline	Targets	Identify the largest emission sources and set measurable interim reduction targets that are evidence-based and achievable.
Annually	Review	Compare performance with the baseline and prior year, update actions and publish progress as appropriate.
By 2050	Net Zero	Work towards Net Zero greenhouse gas emissions, prioritising genuine reductions before considering measures for unavoidable residual emissions.

6. Governance and review

- A director or nominated senior manager will oversee this plan and its annual review.
- Supporting carbon data will be retained in a proportionate central record.
- The plan will be updated when better data becomes available or where there are material changes to operations, fleet, premises or reporting requirements.

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