



CARBON REDUCTION PLAN · TECHNICAL REPORT

Bridge Civil Engineering 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. Prepared to the GHG Protocol Corporate Standard on an operational-control boundary, aligned to PPN 06/21 and SECR disclosure formats.

• Document control

Client	Bridge Civil Engineering Ltd	Author	Ashley Webber, Balanced
Deliverable	FY2025/26 Carbon Reduction Plan	Status	Version 3.0
Reporting period	1 Apr 2025 to 31 Mar 2026	Boundary	Operational control
Standard	GHG Protocol Corporate Standard	Basis	Location & market (dual); market headline
Baseline	2020/21 pledge; 2022/23 restated reference	Factors	DESNZ/DEFRA 2025; ecoinvent
Framework	PPN 06/21 · SECR aligned · FNZ Standard	Platform	Carbon Alt Delete
Targets	50% reduction by 2030; net zero 2050	Review	Internal QA, Balanced

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1 Executive summary

Bridge Civil Engineering's greenhouse gas footprint for FY2025/26 was **307.3 tCO₂e** on a market basis, measured across the company's single operational entity under an operational-control boundary. The footprint is dominated by direct fuel combustion: diesel burned in mobile plant, generators and the vehicle fleet accounts for 77% of the total. This is the defining characteristic of the company's emissions, and it has been consistent across every year of reporting.

307.3

Footprint FY2025/26
tCO₂e, all scopes (market)

77%

from diesel
mobile plant & fleet

28.3

carbon intensity
tCO₂e / £m revenue

4.73

per employee
tCO₂e / FTE ({FTE})

Scope 1 direct combustion is **237.5 tCO₂e (77.3%)**, almost entirely diesel (236.1 tCO₂e) with a small heating-oil contribution. Purchased electricity (Scope 2) is **0.0 tCO₂e** on a market basis, reflecting Bridge's 100% renewable supply contract. The measured value chain (Scope 3) is **69.9 tCO₂e (22.7%)**, of which 56.4 tCO₂e is the newly included well-to-tank and transmission element of fuel and energy use.

Like-for-like, the year is flat. This is the first year that well-to-tank (WTT) fuel emissions are included. Excluding WTT, the footprint is **250.9 tCO₂e**, effectively unchanged from the 250.9 tCO₂e reported for 2024/25. The apparent increase is a widening of the measurement boundary, not growth in emissions. Section 5 reports performance both with and without WTT so the comparison against previous years is consistent.

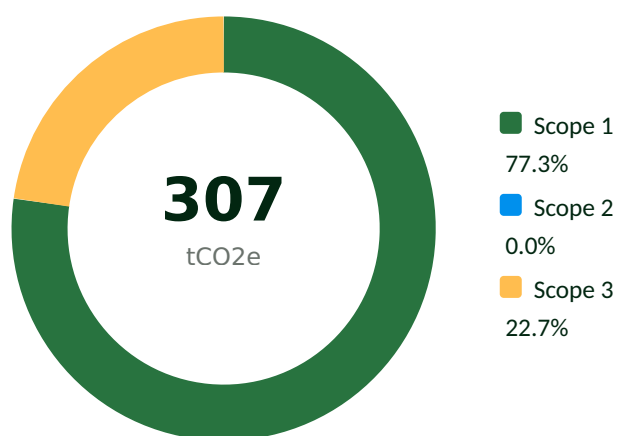
Against turnover of £10.86m, the carbon intensity is 28.3 tCO₂e per £million with WTT included, or 23.1 per £million on the like-for-like basis. Turnover fell approximately 12% year on year, so intensity per £million rises even though absolute emissions are flat; the per-employee figure of 3.86 tCO₂e on a like-for-like basis is identical to 2024/25. Benchmarked in Carbon Alt Delete against 581 companies, Bridge sits in the lower quartile for carbon intensity per unit of turnover on every scope, a position that should be read alongside the Scope 3 boundary note in Section 6.

2 Reading this report

Figures are reported on a dual basis. The **market basis**, used for the headline, reflects the emissions associated with Bridge's actual energy contracts, including its renewable electricity supply. The **location basis** reflects grid-average intensity and is given in the methodology for completeness. All figures are calculated in Carbon Alt Delete using DESNZ/DEFRA 2025 conversion factors on an operational-control boundary. Where a figure differs from a previously published number, the difference is explained in Section 11.

3 The carbon footprint: FY2025/26

By scope



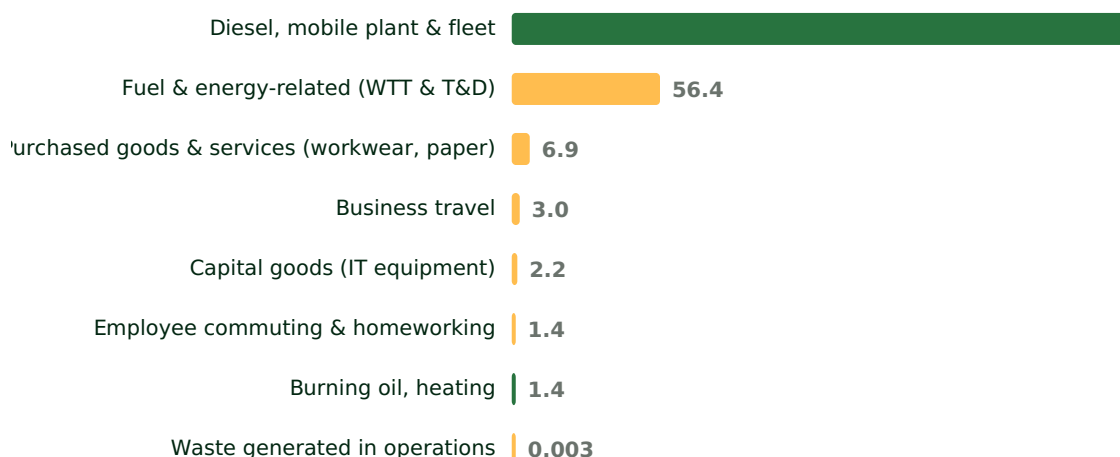
Headline figures

Scope	tCO2e	Share
Scope 1, direct combustion	237.5	77.3%
Scope 2, purchased electricity (market)	0.0	0.0%
Scope 3, value chain	69.9	22.7%
Total (market)	307.3	100%

Single reporting entity; 65 FTE; office floor area 552 m2.

By activity

The chart below ranks the footprint by activity. Diesel is the whole of the story at the top; every other line is an order of magnitude smaller.



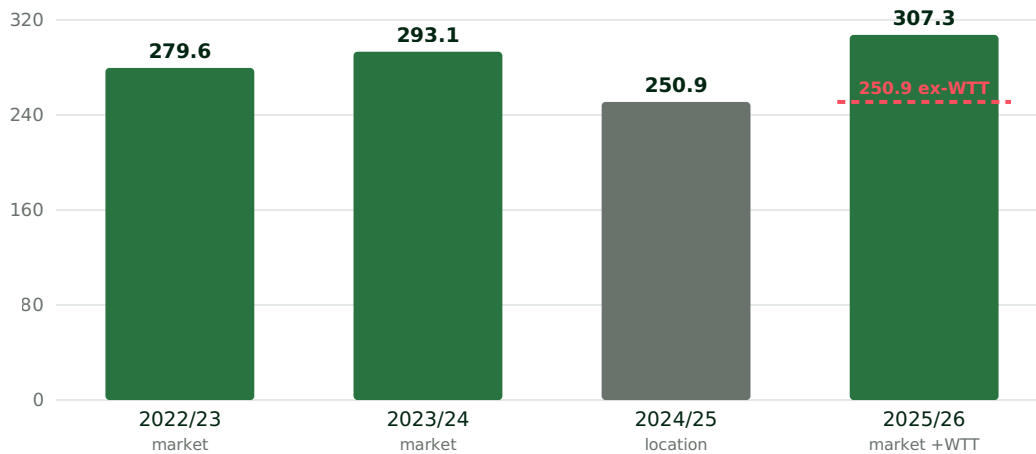
4 Key drivers of emissions

Diesel combustion in mobile plant, generators and the fleet is 236.1 tCO2e, or 77% of the footprint. Because this is fuel burned directly in assets the company controls, no change of energy contract can reduce it; only a change in the volume or type of fuel used will move the number. Purchased electricity carries no market-based carbon owing to the 100% renewable supply contract, so the estate contributes very little to the total. Heating oil, at 1.4 tCO2e, is now a residual figure following the mid-year office move away from oil heating.

HVO was not used in FY2025/26. In previous years hydrotreated vegetable oil displaced a share of fossil diesel and reduced the fleet footprint. During this period HVO was withdrawn on the grounds of price and availability, and the fleet reverted to standard diesel. This is the principal reason Scope 1 sits where it does, and it is a commercial and supply constraint rather than a change in operating behaviour.

5 The data over time

Absolute emissions have moved within a band of roughly 250 to 310 tCO₂e across four years, rising and falling largely with site activity and fleet workload rather than with structural change. The 2025/26 headline is the highest in the series, but this reflects two accounting changes rather than higher emissions: the inclusion of WTT, and the return to standard diesel after HVO. On the consistent, like-for-like basis, 2025/26 at 250.9 tCO₂e is level with 2024/25.



2022/23 and 2023/24 reported on a market basis; 2024/25 headline location basis; 2025/26 market basis with WTT. The dashed marker shows the 2025/26 like-for-like figure excluding WTT.

Measured reductions to date have come from fleet efficiency, electrification and the 100% renewable supply contract; the structural reduction still to be won lies in the diesel used by plant and vehicles, which no change of energy contract can address.

6 Boundary & Scope 3 materiality

The inventory covers Scopes 1 and 2 in full and the Scope 3 categories material to a civil engineering contractor. The most significant known omission is the embodied carbon of construction materials. Bridge does not yet hold robust materials data; it is trialling Smart Waste material scanning, expanded this year from three to ten licences, with the intention of bringing measured materials emissions into the inventory from 2026/27. This is a stated and deliberate boundary limitation, not an oversight, and it should be read as the single largest area of unmeasured emissions.

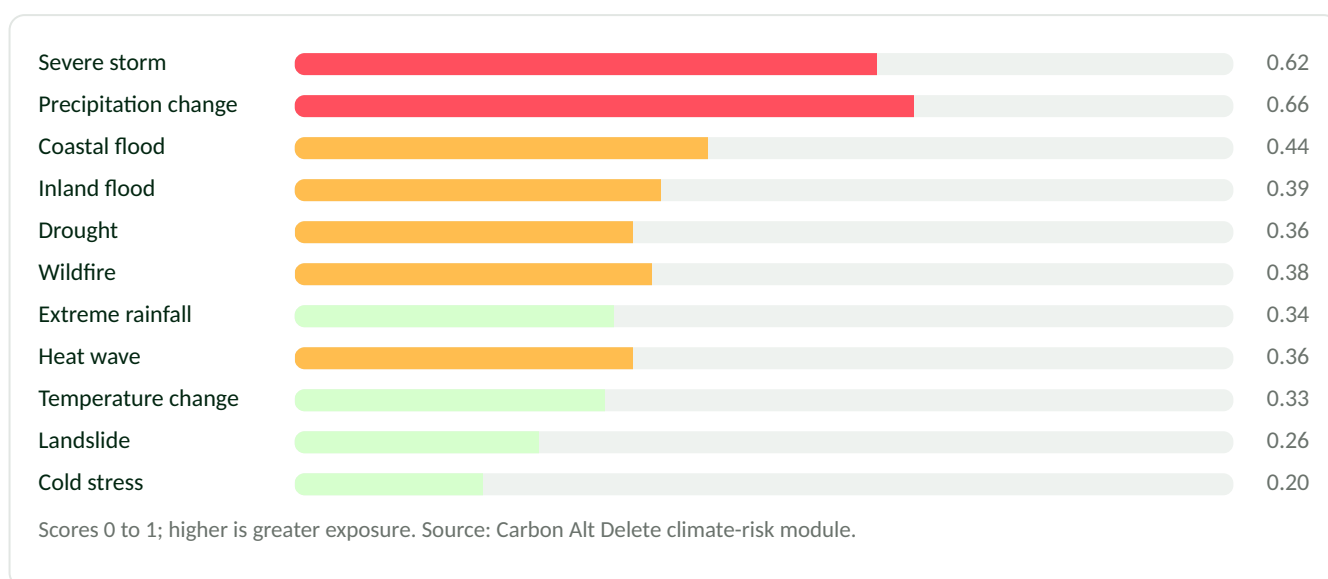
Cat.	Category	Materiality	Status	Note
1	Purchased goods & services	High	Partially measured	Workwear and paper included. Construction materials (concrete, aggregate, steel) not yet measured; capture via Smart Waste from 2026/27.
2	Capital goods	Medium	Partially measured	IT equipment included. Plant and vehicle capital emissions to be assessed.
3	Fuel & energy-related activities	High	Measured	Well-to-tank and transmission & distribution for diesel, oil and electricity. Newly included this year.
4	Upstream transport & distribution	Medium-High	Excluded, planned	Subcontractor and materials logistics. Data capture in development.
5	Waste generated in operations	Low	Measured	Office and welfare waste by disposal route.

6	Business travel	Low	Measured	Grey-fleet business mileage.
7	Employee commuting	Low-Medium	Measured	Including homeworking.
8	Upstream leased assets	Low	Excluded	Operational assets captured within Scope 1 and 2 under operational control.
9	Downstream transport & distribution	N/A	Not applicable	Controlled by clients.
10	Processing of sold products	N/A	Not applicable	Not a manufacturer.
11	Use of sold products	N/A	Not applicable	Completed infrastructure has no in-use fuel demand attributable to Bridge.
12	End-of-life of sold products	Low	Excluded	Long-life civil assets; not material in-period.
13	Downstream leased assets	N/A	Not applicable	No downstream leasing.
14	Franchises	N/A	Not applicable	No franchises.
15	Investments	N/A	Not applicable	No material investments.

7 Climate & commercial risk

Physical climate risk

Carbon Alt Delete's physical-risk screen identifies severe storm as the dominant hazard, with coastal flood and rising precipitation also elevated, consistent with a South West coastal operating area. These are shown below on the high-emissions scenario to 2040-2050.



Commercial risk overlay

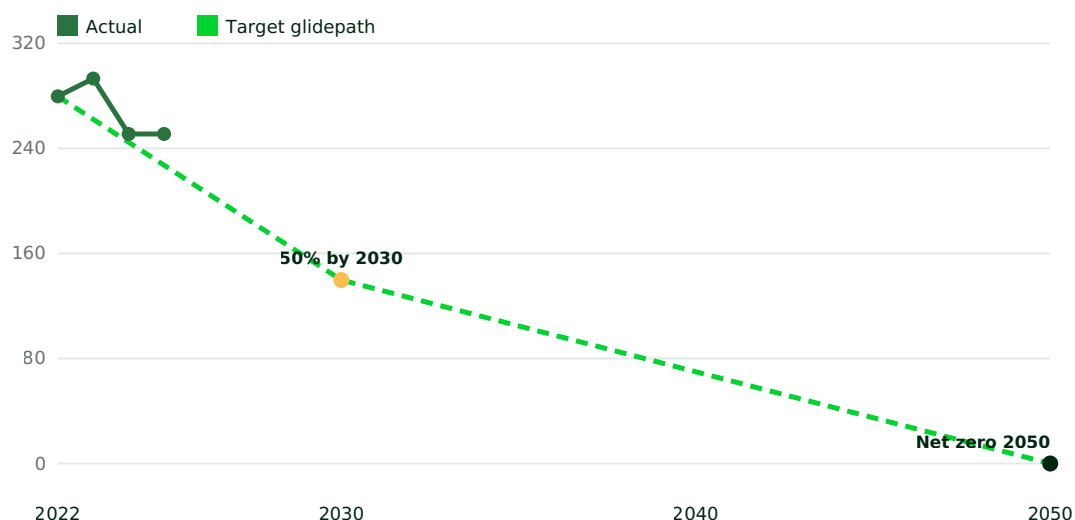
The platform's transition-risk model returns low scores for carbon and energy pricing. For a contractor whose revenue depends on public-sector and utility frameworks, this understates the commercial reality, where carbon credentials increasingly determine eligibility to bid and quality scores at tender. Balanced applies the following overlay.

Commercial risk	Rating	Direction	Commercial implication
PPN 06/21 procurement eligibility	Low	Rising	A compliant Carbon Reduction Plan is maintained. Disclosure thresholds are tightening and cascading to framework and sub-central work; continued compliance protects bid eligibility.
Tender carbon & social-value scoring	Medium	Rising	Public and utility clients weight carbon and social value within quality scoring. Bridge's verified record and local social value are a competitive advantage that peers are working to match.
Fuel & plant transition	High	Stable	Diesel is 77% of the footprint. Exposure to fuel-price volatility (HVO was withdrawn this year on price and availability), likely non-road diesel regulation, and client demand for low-emission plant.
Embodied-carbon / Scope 3 disclosure	Medium	Rising	PAS 2080 and client embodied-carbon requirements are growing. The materials measurement gap is a live exposure, mitigated from 2026/27 by Smart Waste data capture.
Physical & operational climate	Medium	Rising	Severe storm, coastal flood and rising precipitation risk disrupt sites and programme, partly offset by growth in flood and coastal-adaptation workload.

The pattern is that Bridge's largest single risk, its dependence on diesel, and one of its clearest commercial opportunities, its flood and coastal-adaptation workload, are two aspects of the same transition. Staying ahead on carbon protects framework revenue at the same time as it reduces the footprint.

8 The path to net zero

Bridge is committed to a 50% reduction in emissions by 2030 and to net zero by 2050, in line with its UN Race to Zero pledge. Against the restated 2022/23 reference of 279.6 tCO₂e, the 2030 milestone is approximately 140 tCO₂e. On the like-for-like basis the company is 10% below that reference.



Reaching the 2030 milestone depends on acting directly on diesel: continued fleet electrification, a return to lower-carbon fuels such as HVO where price and supply allow, plant and generator efficiency, and the on-site solar generation now under quotation. The measures already in train are set out in Section 9.

9 Reduction measures in place

The measures set out here act directly on the drivers identified in Section 4, and they are recorded so that the numbers in this report are read alongside the operational work behind them.

Fleet electrification is now company policy: every company vehicle other than the heavy trucks is to transition to electric. The electric fleet stands at fourteen vehicles plus one plug-in hybrid, and the final office-based vehicles are due to convert within the current year. On-site charging has been installed at the new headquarters alongside home charging, with two further 22 kW chargers serving visitors and tenants. Two fully solar-powered tool stores allow off-grid operation on site. The mid-year office move ended the use of heating oil, replacing it with a 100% renewable supply contract and electric air conditioning. Where price and availability allow, HVO remains the preferred lower-carbon fuel for plant and fleet, although it was not commercially viable during this period.

Removing petrol from site. During the year Bridge developed, with local supplier Motorquip, in-vehicle lithium battery systems (from 100 to 300 ampere-hours, with DC-to-DC charging and inverters) able to charge a full set of electric power tools from the vehicle on site. This removed petrol-powered tools from operations, eliminating both their emissions and the spill risk of storing and handling fuel on site, and is understood to be among the first uses of a battery of this size in this way. In parallel, 400-watt solar panels fitted to the company's tool stores now provide light, heat and tool charging, allowing welfare units to run without back-up generators. Both measures reduce on-site petrol and generator use that the current fleet-diesel inventory does not separately capture.

A material-scanning programme, Smart Waste, has been expanded from three to ten licences to build the evidence base for measuring embodied materials from 2026/27. Several of these measures reduce real-world emissions ahead of the point at which the inventory can fully reflect them. The benefit of electrification, for example, is partly offset in the headline by the withdrawal of HVO and by year-on-year changes in site activity, so the reported figure can understate the operational effort behind it. This is a limitation of carbon accounting at a point in time rather than of the underlying direction of travel.

10 The year ahead: solar and storage

Bridge has obtained quotations for a 75 kW rooftop solar array at its new headquarters, with further generation planned on the warehouse. The specified system uses SolarEdge inverters with panel-level optimisers and is sized to generate more electricity than the site currently consumes, making the building a net exporter across the year. Battery storage is planned as a second phase once generation and demand data are established, and installation of the array is expected within the current financial year.

Because Bridge's purchased electricity already carries no market-based carbon, the value of on-site generation is not a direct reduction to the Scope 2 figure; it lies in displacing grid demand, in resilience against energy-price volatility, and in creating headroom for further fleet electrification without raising the estate footprint. On a location basis, and against any future growth in electricity demand, the array materially reduces exposure. The generation and export data it produces will also strengthen the evidence base for the next reporting cycle.

11 Social value

Bridge recorded social value of approximately £52,000 in the period, led by a three-week DIY SOS build in Feniton to which the company donated staff time, plant and materials. The wider programme included six work-experience placements, repeated support for local community councils, schools and charities, and sponsorship of community sport. Almost all activity was delivered within a 30-mile radius of the business, keeping economic and social benefit local, a measure increasingly requested by public-sector and framework clients. Measurable outcomes, including volunteer hours and local-spend detail, are developed further in the accompanying impact report. In April 2026 Bridge was named Chudleigh Business of the Year by the town council in recognition of its contribution to the community, and this activity is governed by a Board-level Corporate Social Responsibility policy.

12 Data confidence & verification

Fuel, energy and travel data are drawn from supplier records and internal logs and are of good confidence. Purchased-goods, capital-goods and waste figures rely in part on spend and mass estimates and carry lower confidence. The inventory is prepared in Carbon Alt Delete, a GHG Protocol and ISO 14064-1 aligned platform, and reviewed under Balanced's internal QA. Bridge has reported independently verified data through the Future Net Zero Standard for four consecutive years.

13 Methodology, boundary & restatement

The inventory is prepared to the GHG Protocol Corporate Standard on an operational-control boundary, using DESNZ/DEFRA 2025 conversion factors, and reported on a dual location and market basis with a market headline. Two changes affect comparability with prior years and are recorded here. First, **well-to-tank and transmission emissions are included for the first time**; performance is therefore also reported excluding WTT so the trend against earlier years is like-for-like. Second, the **2024/25 comparative was headlined on a location basis**, whereas 2022/23, 2023/24 and the current year use a market headline; the trend chart annotates this. The **2020/21 Future Net Zero benchmark** that underpins the Race to Zero pledge predates full capture of mobile plant and fleet fuel; for a like-for-like reduction trajectory this plan uses the first fully reconciled full-scope inventory, 2022/23, as the reference year, and this should be confirmed with Bridge before publication.

14 Declaration and sign-off (PPN 06/21)

Commitment to Net Zero. Bridge Civil Engineering Limited is committed to achieving Net Zero greenhouse gas emissions by 2050, with an interim commitment to reduce emissions by 50% by 2030 against its reported baseline, in line with its UN Race to Zero pledge.

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and the 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 Protocol Corporate Standard, and use 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.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors, or equivalent management body. It is published on the supplier's website and will be reviewed and updated annually.

Signed on behalf of the supplier

Dave Ellis

Name

Managing Director

Title

Bridge Civil Engineering Limited

Organisation

Date

Signature

Independent verification: Future Net Zero Standard

Auditor comments



Auditor name

Position / accrediting body

Signature

Date

A Appendix A · Inventory & factors

Scope	Category	Activity	Volume	tCO2e
Scope 1	Mobile combustion	Diesel (average biofuel blend)	91,829 litres	236.08
Scope 1	Stationary combustion	Burning oil	550 litres	1.40
Scope 2	Purchased electricity	UK electricity, 100% renewable (market)	12,801 kWh	0.00
Scope 2	Purchased electricity	EV charging, 100% renewable (market)	6,493 kWh	0.00
Scope 3	Cat 3 Fuel & energy	Diesel WTT & T&D	91,829 litres	56.11
Scope 3	Cat 3 Fuel & energy	Burning oil WTT	550 litres	0.29
Scope 3	Cat 1 Purchased goods	Clothing / workwear	0.30 tonnes	6.69
Scope 3	Cat 1 Purchased goods	Paper & board	0.14 tonnes	0.18
Scope 3	Cat 6 Business travel	Diesel car	8,833 miles	3.02
Scope 3	Cat 2 Capital goods	IT equipment	0.087 tonnes	2.16
Scope 3	Cat 7 Commuting	Mixed cars + homeworking	various	1.40
Scope 3	Cat 5 Waste	Paper, plastics, metal, organic	0.51 tonnes	0.00
Total (market, with WTT)				307.3

Factors: UK Government (DESNZ/DEFRA) 2025 greenhouse gas conversion factors; ecoinvent for materials. Calculated in Carbon Alt Delete.

B Appendix B · Scope 3 screening register

All fifteen Scope 3 categories are screened for materiality in Section 6. Categories marked not applicable relate to product manufacture, downstream leasing, franchising and investment activities that Bridge does not undertake.