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Carbon Reduce Certified

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STATEMENT OF CARBON REDUCE CERTIFICATION [i]

FOR MWH Treatment Limited

MWH TREATMENT an RSK company

Statement for 01 January 2025 to 31 December 2025

CARBON REDUCE ORGANISATION CERTIFIED: MWH TREATMENT LIMITED

Carbon Reduce certified means committing to ongoing reductions while achieving annual requirements for at least the programme mandatory emissions.[ii]



Measured emissions to ISO 14064-1:2018 and Programme requirements



Managing and reducing against Programme requirements

This report provides a summary of the annual greenhouse gas (GHG) emissions inventory and management report for MWH Treatment Limited as part of the annual work to achieve Carbon Reduce certification. Additional details of the annual achievements, commitments, and verification are available on request from MWH Treatment Limited.

This report is the annual greenhouse gas (GHG) emissions inventory report for the named organisation. The inventory is a complete and accurate quantification of the amount of GHG emissions that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the measure-step certification requirements of the Programme , which is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition) developed by the World Resources Institute and the World Business Council for Sustainable Development (2004), and ISO 14064-1:2006 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals . Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

Where an emissions calculation has been reported for the CRC Energy Efficiency Scheme (CRC-EES), this has been produced according to the specific methodological requirements as defined in the Carbon Reduction Order 2010.

ACHIEVEMENTS

These achievements have been verified in line with ISO 14064-3:2019 and Carbon Reduce Programme Technical Requirements for the 01 January 2025 to 31 December 2025 measurement period.

EMISSIONS MEASUREMENT

MWH Treatment Limited's greenhouse gas emissions for this year (01 January 2025 to 31 December 2025) were 203,884.64 tCO_2e. MWH Treatment Limited has measured the emissions resulting from its operational activities, purchased energy, and selected impacts from its value chain activities, including business travel, freight, and waste sent to landfill and goods and services.

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The annual inventory is detailed in the following table. Emissions and reductions are reported using a location-based methodology. [iii]

The data and information supporting the measurement of GHG emissions were historical in nature.

Category (ISO 14064-1:2018)	Scopes (GHG Protocol)	GHG emissions (tCO_2e) Base Year 2022-24	GHG emissions (tCO_2e) Current Year 2025
Category 1: Direct emissions (tCO_2e)	Scope 1	4,526.72	5,054.35
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	161.18	246.06
Category 3: Indirect emissions from transportation (tCO_2e)	Scope 3	2,421.41	2,178.77
Category 4: Indirect emissions from products used by organisation (tCO_2e)		80,528.10	196,405.46
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)		0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)		0.00	0.00
Total gross emissions* (tCO_2e)		**87,637.42**	**203,884.64**
Total net emissions (tCO_2e)		**87,637.42**	**203,884.64**

*Gross and net emissions are reported using a location-based methodology. Contact MWH Treatment Limited for full details.

The operational GHG emission sources included in this inventory are shown in Figure 1 below.

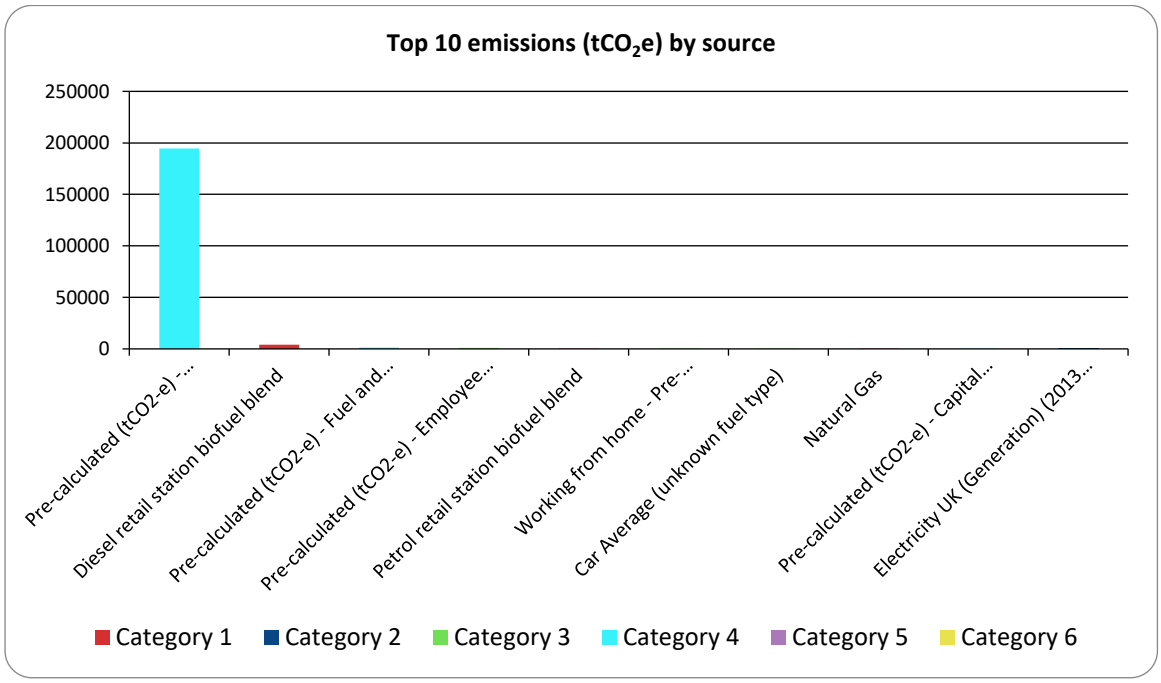


Figure 1: Top 10 GHG emissions (tonnes CO_2e) by source

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SCOPE OF MEASURED INVENTORY

CONSOLIDATION APPROACH

An operational control consolidation approach was used to account for emissions. Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards. [iv]

The GHG Protocol allows two distinct approaches to be used to consolidate GHG emissions: the equity share and control (financial or operational) approaches. The Programme specifies that the operational control consolidation approach should be used unless otherwise agreed with the Programme.

BOUNDARIES

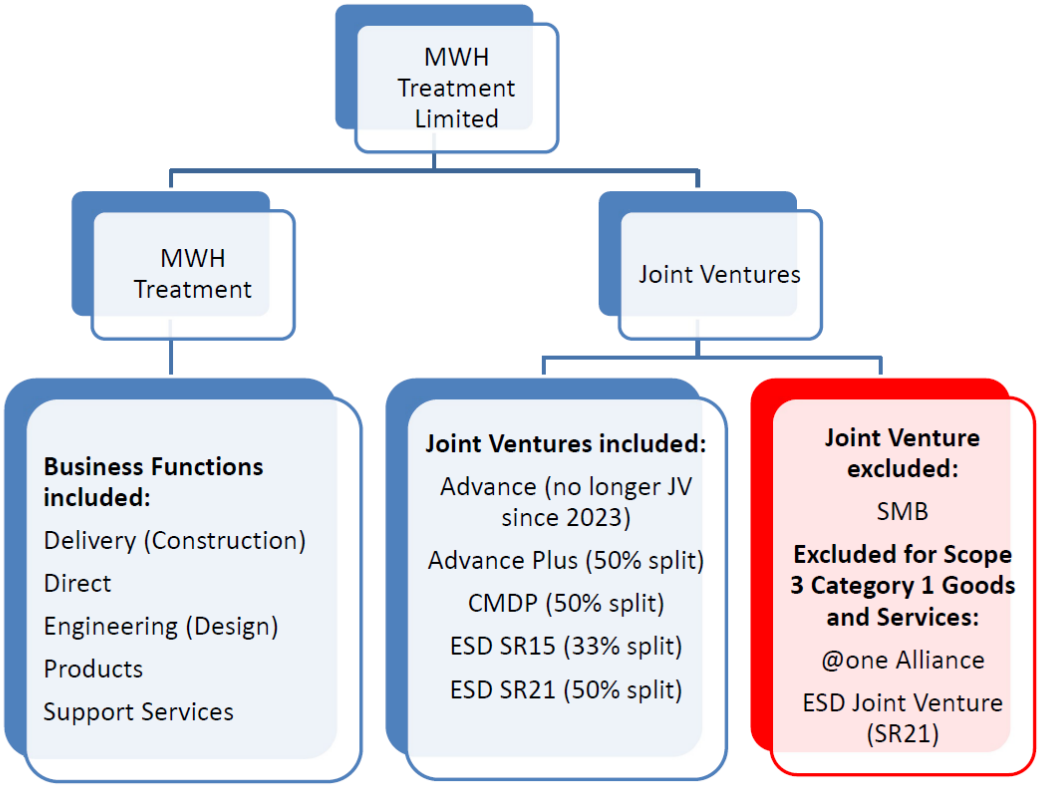


Figure 2: Organisational structure showing business units included and excluded

From 2023, there are no excluded business units where MWHT has operational control with regards to the operational carbon emissions. In 2022 and 2023 MWHT has excluded the SMB Joint Venture as the organisation does not have operational control (Figure 5) and this Joint Venture has ceased to exist during 2023. There was a split of ownership with the joining companies. MWHT was not responsible for the procurement of bulk fuel used in construction for this Joint Venture. . Excluded emissions do not exceed 5% of the total footprint within the organisation boundary stated.

From 2023, with regards to Scope 3 emissions from goods and services - @one Alliance (client Anglian Water) has been excluded as all procurement is undertaken directly by the Alliance and the data was not available. For ESD, SR21 (Strategic Review of Charges for period 2021-27), all procurement is undertaken by Joint Venture partner Galliford Try and the data was not available.

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Managing and reducing

This is the 15th year of reporting under the Toitū carbonreduce programme and the second year since resetting their base year to the 3 year average of 2022-2024. An absolute increase in Category 1 and 2 emissions of 611.97 tCO_2e has been achieved against base year. A reduction in emissions intensity (for Category 1, 2 and mandatory Category 3 and 4 emissions) of 1.93 tCO_2e/£M has been achieved based upon a 2-year rolling average, adjusted for inflation.

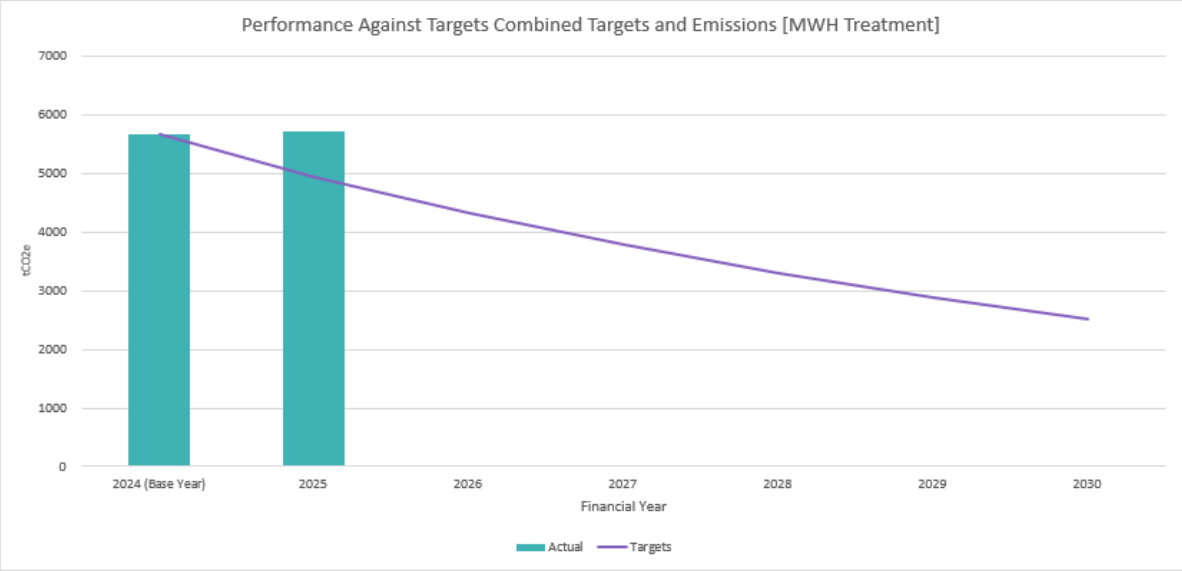


Figure 3: Performance against target since the base year

There has been a 10.87% decrease in the emissions intensity (tCO_2e/£Mgdp) since the average base year (2022 - 2024) for all mandatory emissions sources. This is calculated on a 5-year rolling average.

The absolute emissions for 2025 have increased by 6.53% when compared with the average base year (covering only Scopes 1 and 2).

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	Current performance (%)	Comments
MWH Treatment - absolute emissions reduction	50% reduction by 2030 (based on 2022 - 2024 average baseline of 5651.29)	2030	Absolute	5715.53	6.53%	

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COMMITMENTS

Reduction targets

MWH Treatment Limited is committed to managing and reducing its emissions. MWH Treatment Limited's commitments, including GHG emissions reduction targets and plans, have been reviewed and are in line with Toitū Carbon Reduce programme requirements.

MWH Treatment is committed to reducing absolute emissions (Scopes 1, 2 and mandatory Scope 3) by 50% by 2030 (based on 2022 - 2024 average baseline). This equates to an annual 12.62% reduction in emissions from 2026. This is for MWH Treatment to achieve operational Net Zero by 2030.

RSK, MWH Treatment parent company, have Science Based Targets which were validated in November 2024.

Looking ahead, MWH Treatment Limited is currently focused on the following projects.

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Carbon Reporting	Detailed review of all emission data sources to determine efficiencies in collection and collation	C. Price, Head of Sustainability and Environment	1/07/2026	Increased efficiencies, improvements in data	Affecting collation of other, non-carbon related data	Full review of data with Systems and Technology team
Reduce fuel use in company vehicles	Review alternatively fuelled vehicles to reduce reliance on fossil fuels and rare earth metals (i.e. EV/Hybrid)	L. Lindsey, Fleet Manager	Ongoing	Further reduced reliance on fuels which are subject to a fluctuating market and market changes (i.e. as a result of climate change, conflict and pandemic etc)	Mixed message from the business around what is the best option environmentally	Communicate the benefits of the different options and how all/most options have positive and negative impacts and life cycle analysis will be completed to inform decisions

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Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Increase use of public transport	Encourage train use as an alternative to driving or flying through use of Click Travel (incorporated into the Office and Home Working Sustainability Toolkit - new for 2025)	C. Price Procurement	Ongoing	Potential cost savings with reduction in use of fuel. Increase in productivity with work able to continue during train travel. Reduction in employee stress by not driving (i.e. traffic, fuel prices etc)	Reluctance to use public transport due to COVID and rural location of some construction sites	Continue to support through MWHT Wellbeing approach.
Reduce commuting	Lift share schemes to be either improved (if already in place) or established for key offices	Office management IT Environmental Team	1/07/2026	Strengthening working relationships, saving employees money on fuel.	Issues with use of IT and cost for development.	Consultation with stakeholders and review of market availability of existing platforms or integration into existing.
Reduce commuting	Identification of an incentive scheme for the use of public transport.	V. Petrie, Financial Director C. Price	31/12/2026	Wellbeing / health improvements (with increased walking/cycling).	Safety of lone travellers out of hours.	Risk assessments, regular cost reviews.
Reduce commuting and home working carbon emissions	Issue a Sustainability Toolkit for Offices and Home Working - including guidance on reducing carbon emissions, waste minimisation and biodiversity	C. Price G. Pilejko, Sustainability Advisor	Completed	Encouraging feedback and ideas for improvements.	Communications fatigue within the business	Make content relevant to the business and review how communicate to have maximum readership and impact
Reduce fuel use in company vehicles	Tracker data analysis (in company vans) to be re-established, this includes harsh braking, speeding etc. Reports to be provided to Senior Management.	L. Lindsey, Fleet Manager	TBC	Incentives to encourage beneficial behaviour. Combine with eco-efficient driving training.	Potential detrimental impact on staff morale resulting from perception of "being watched".	To concentrate on encouraging the positive behaviour and environmental benefits.

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Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Reduce fuel use in company vehicles	To repeat online mandatory driver training including eco-efficient driving for company car drivers.	L. Lindsey, Fleet Manager	Completed - and remain ongoing	To combine with tracker data analysis for company vans.	Training fatigue particularly if elearning based.	Communications on the importance of the training and the benefits to the organisation and individuals (fuel savings, environmental savings, and reduced risk of incidents etc).
Reduce fuel use in plant and equipment on construction sites	Setting of regional site fuel use reduction targets	C. Price, S. Cox, SHEQ and Sustainability Director	Completed	Improvement in air quality, reducing noise nuisance, cost savings with efficiencies and reduction in fuel use.	No reduction in use of fuel if using greater quantities of HVO (with lower emissions).	To ensure balance between use of renewables and opting for lower emission fuels (e.g. HVO).
Reduce fuel use in plant and equipment on construction sites	Promotion of green plant options through nationwide plant and equipment frameworks.	C. Price Procurement	Ongoing	Standard set up could result in cost savings due to framework agreements and fuel savings.	Charging of batteries using fossil fuels if site accommodation powered by diesel.	To action in line with promotion of use of renewable energy.
Reduce carbon emissions in goods and services	To become certified to PAS2080 Carbon Management in Buildings and Infrastructure Standard	C. Price Proposals Engineering Procurement Commercial Operations	Completed	Standard could help make emissions reductions across wider supply chain and design build offerings to our clients.	Resource capacity to maintain certification and to apply on projects. Pressure on supply chain without awareness of requirements.	To incorporate into proposals with timescales and resource requirements. To discuss with client at project outset on sustainability and carbon expectations. Incorporate into procurement/commercial approaches and collaboration with supply chain.
Sustainability and carbon management training for design, project management and pre-construction	Training to be developed and delivered on sustainability and carbon - including MWHT delivered training and e-learning modules through Supply Chain Sustainability School	C. Price Z. Robertson, Head of SHEQ	Ongoing - training sessions completed for FY2026	Training to reduce carbon emissions in operations and also in design build activities. Increasing sustainability awareness for employees both at work and at home.	Training fatigue particularly if elearning based.	Communications on the importance of the training and the benefits to the organisation and individuals. Half the course is with e-learning modules so can undertake around workload rather than an entire delivered course.

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Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Waste Minimisation	To divert 98% of waste from landfill.	C. Price S. Cox, SHEQ and Sustainability Director	01/04/2026 (completed for FY25)	Potential reduction in disposal costs.	Environmental impacts of wastes being exported from the UK for treatment and/or disposal could have bigger carbon impacts	Duty of care audits and reviewing suppliers to confirm the end point for waste
Waste Minimisation	To establish preferred suppliers for hazardous waste (to increase amount for incineration/recovery rather than to landfill).	C. Price Environmental Team	30/09/2026	Potential reduction in disposal costs.	Further transportation required if waste facilities are not near to the site of waste production.	Waste contractor to provide transportation data and implement measures to reduce carbon (as part of framework agreement).
Waste Minimisation	Continue to deliver 'Environmental Management in Construction' course throughout FY25 and the completion of the e-learning module on Waste Management.	C. Price Z. Robertson, Head of SHEQ	Ongoing	Encouraging feedback, ideas for improvements and increased implementation of waste minimisation measures.	Training fatigue	Make content relevant and interactive to attendees

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CERTIFICATE DETAILS

Certification status:	Carbon Reduce certified organisation
Certificate number:	2024147J, Year 3 of 3 year certificate period[v]
Issued:	28 April 2026
Valid until:	16 May 2027
Measurement period:	01 January 2025 to 31 December 2025
Base year:	01 January 2022 to 31 December 2024 (Three-Year average)
Audited by:	Achilles Assessment Services (UK)
Assured by:	Toitū Envirocare
Certified by:	Toitū Envirocare
Level of assurance:	Limited

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Disclaimer: This Certification Summary Statement is a summary of the information (validated and verified for relevant components of the certification) considered for certification and the certification decision. It should not be taken to represent the full submission for certification. Whilst every effort has been made to ensure that the information in this Statement is accurate and complete, Enviro-Mark Solutions Limited (trading as Toitū Envirocare) does not, to the maximum extent permitted by law, give any warranty or guarantee relating to the accuracy or reliability of the information.
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[ii] The mandatory sources that must be included in any Carbon Reduce Programme inventory include:
- All direct emissions from the activities of the organisation, or the part of the organisation being certified. Direct emissions come from assets owned or controlled by the organisation, such as emissions from fleet vehicles, boilers, generators and HVAC systems.
- All emissions from imported energy (electricity, heat and steam)
- Emissions from business travel and freight paid for by the organisation
- Emissions associated with waste disposed of by the organisation, as well as the transmission and distribution of electricity, and natural gas

[iii] All purchased and generated energy emissions are dual reported using both the location-based method and market-based method in the certified Inventory Report and appendices. This summary document presents the information using the location-based method. Note that reductions and any required compensation are assessed using that method. Dual reporting illustrates the role of supplier choice, onsite renewable energy generation and contractual instruments in managing indirect emissions from energy alongside any ongoing energy efficiency and reduction efforts. This dual reporting aligns with ISO 14064-1:2018 and the GHG Protocol. Please contact this organisation for the dual reporting details applicable to this inventory.

[iv] Control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. Equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.

[v] In year 1 (recertification year) of the certificate validity period, this certification summary statement also serves as the verification/validation statement required by paragraph 9.7 of ISO 17029:2019. In year 2 or 3 (surveillance year) this certification summary statement serves only as a summary of the results of the verification/validation of the GHG Statement.