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**ISO14001:2015 Environmental Management System**

# Infrastructure Managers Limited

## IML Carbon Management Plan

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# Contents

- 1 Carbon Management Policy**.....3
  - 2.1 Scope .....3
  - 2.2 IML’s Carbon Management Process .....4
  - 2.3 Our Carbon Reduction Target.....4
- 3. Carbon Footprint Tracking** .....5
  - 3.1 Baseline carbon footprint .....5
  - 3.2 Current Emissions carbon footprint.....5
- 3.3 What we did during year 2** .....5
- 4. Carbon Reduction Plan** .....5
  - 4.1 Acknowledgements of company’s restrictions.....5
  - 4.2 Emission reduction targets .....6
  - 4.3 Carbon Reduction Projects .....6
    - 4.3.1 Certification .....6
    - 4.3.2 Recycling and Waste Management .....6
    - 4.3.3 Travel .....6
    - 4.3.4 Office Energy Usage.....6
- 5. IML’s Carbon Offsetting Plan** .....7
  - 5.1 IML’s Approach to Carbon Offsetting .....7
- 6. Declaration** .....7

# 1 Carbon Management Policy

At IML, we manage and reduce our greenhouse gas emissions so we can be a net zero business. We make this happen by:

- **Measuring our emissions:** What you measure, you can manage. We assess and report our carbon footprint on an annual basis.
- **Managing our emissions:** We have a carbon management plan (this document) to make sure we actively plan to reduce our emissions.
- **Setting meaningful targets:** By setting targets to reduce emissions year on year we can be clear on what we can review where we are, and what we are aiming for. We can also look honestly at what we have achieved to understand whether we have done enough to achieve our goals.
- **Offsetting our remaining emission:** Where we can't eliminate emissions, we offset them. The scope will include Scope 1, 2 and 3 emissions.

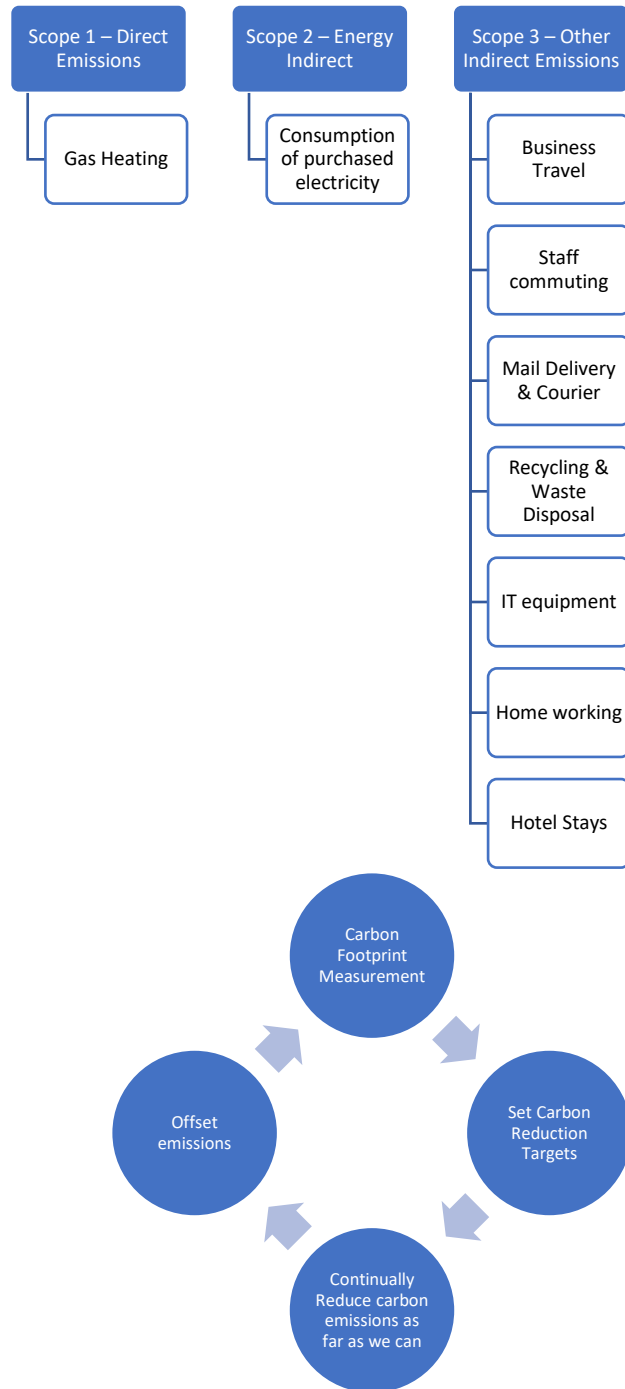
## 2 Carbon Management Plan

### 2.1 Scope

There are 3 categories of emissions as follows:

- Scope 1 emissions— the Green House Gas (GHG) emissions that a company makes directly.
- Scope 2 emissions — these are the emissions it makes indirectly – such as when the electricity or energy it buys for heating and cooling buildings, is being produced on its behalf.
- Scope 3 emissions — this includes all the emissions associated, not with the company itself, but that the organisation is indirectly responsible for, up and down its value chain.
- In IML our carbon footprint includes the following categories under each scope:

## 2.2 IML's Carbon Management Process



## 2.3 Our Carbon Reduction Target

We aim to reduce our annual carbon footprint by at least 5% per year on an ongoing basis. This target will be reviewed annually in line with baseline carbon footprint measurements and feasibility of further reduction.

## 3. Carbon Footprint Tracking

### 3.1 Baseline carbon footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can't be measured.

The baseline year for comparing future carbon footprint reductions is 01/01/2022 to 31/12/ 2022.

Baseline Year: 2022	
Our baseline emissions have been verified by an independent third-party verifier, MacArthur Green Consultancy.	
Baseline year emissions:	<b>2022</b>
<b>Emissions</b>	<b>TOTAL (tCO2e)</b>
Scope 1	14
Scope 2	12
Scope 3	237
<b>Total Emissions</b>	<b>263 tCO2e</b>

### 3.2 Current Emissions Carbon Footprint

Year 2: 2023	
<b>Emissions</b>	<b>TOTAL (tCO2e)</b>
Scope 1	13.4
Scope 2	9.4
Scope 3	242.7
<b>Total Emissions</b>	<b>266 tCO2e</b>

### 3.3 What we did during Year 2

Whilst we have been successful in reducing our Scope 1 and Scope 2 emissions by over 5%, our Scope 3 emissions have increased by 2%. This is directly linked to an increase in unavoidable business travel. Here are some of the measures we took during 2023 to reduce our overall carbon footprint.

- Achieved ISO14001 certification – this helps us monitor and control our processes relating to the environment.
- Reduced our general waste by 23% and increased our recycling by 5%. This was achieved through increased recycling stations.
- Encouraged mindful electricity usage in the office through switching off lights and TVs when not in use.

## 4. Carbon Reduction Plan

### 4.1 Acknowledgements of Company's Restrictions

We rent shared office premises in Edinburgh. The terms of our lease mean we unfortunately cannot make structural energy improvement changes to the building. The heating is a central heating system, and we are

therefore unable to make any changes. We moved into new office premises in January 2024 and energy efficiency was a key factor in the selection of our new premises. The new office building has an EPC rating of A with a target of achieving net zero for the entire building by 2030.

As the operational environment becomes more challenging and projects require face to face interaction this has meant an increase in our business travel. Whilst we cannot reduce the amount of business travel required, we can promote mindfulness when travelling, better planning of in person meetings and the use of more eco-friendly travel options where possible.

#### 4.2 Emission Reduction Targets

In order to continue to progress achieving Net Zero, we aim to reduce our carbon emissions by 5% year on year.

#### 4.3 Carbon Reduction Projects

The following environmental management measures and projects are in the process of being implemented following the verification of our 2022 baseline.

Our carbon emission reduction will be namely through encouraging mindful travel, office energy usage and proactive recycling and waste management practices.

##### 4.3.1 Certification

Action Number	TR01
Action description	Maintain ISO14001 Accreditation
Allocated to	IML Compliance
Performance assessment	Annual external audits.

##### 4.3.2 Recycling and Waste Management

Action Number	TR02
Action description	Encourage increased recycling in the office
Allocated to	IML Office Management
Performance assessment	Via supplier waste management reports where available

##### 4.3.3 Travel

Action Number	TR03
Action description	Encourage greater usage of public transport in particular trains rather than flights. This will be achieved through our travel season ticket payment plan, our EV scheme and ride to work scheme. Awareness training will also be provided to staff.
Allocated to	All staff
Performance assessment	Via IML Expenses Travel Reports

##### 4.3.4 Office Energy Usage

Action Number	HC01
Action description	Encourage less office energy usage where possible.
Allocated to	All staff
Performance assessment	Via IML Electricity Bills & office walkarounds

## 5. IML's Carbon Offsetting Plan

In order to achieve net zero status, we have committed to offsetting any remaining carbon footprint.

Our offset projects and methodology for offsetting will meet the following principles:

- The offsets we purchase or the allowance credits we surrender represent genuine, additional GHG emission reductions elsewhere.
- The projects involved in delivering our offsets meet the criteria of additionality, permanence, leakage and double counting.
- Our carbon offsets are verified by an independent third-party verifier.
- Our credits from carbon offset projects are only issued after the emission reduction associated to the offset project has taken place.
- Our credits from carbon offset projects are retired within 12 months from the date of the declaration of achievement of carbon neutral status.
- Our credits from carbon offset projects are supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures.
- Our credits from carbon offset projects are stored and retired in an independent and credible registry.

### 5.1 IML's Approach to Carbon Offsetting

IML will offset our residual emissions by purchasing carbon credits through verified projects.

Exactly what carbon credit projects IML uses will be decided by IML by Q3 2024. For us that means projects verified against:

- Gold Standard; or
- Certified Emission Reductions (CERs).

## 6. Declaration

Emissions have been reported using the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>1</sup>.

This Carbon Management Plan has been reviewed and signed off by the Executive Committee.

Signed on behalf of Infrastructure Managers Limited



Signer ID: FSGF4CT2A3...

Chris Richardson

November 2024

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<sup>1</sup> [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/conversion-factors-for-company-reporting-of-greenhouse-gas-emissions)