

Carbon Reduction Plan 2024



1. Introduction

Eta Projects Limited ("Eta Projects") recognises the critical importance of addressing climate change and reducing carbon emissions.

We understand that businesses play a significant role in shaping the environmental impact on our society, and we are committed to leading by example in the transition to a low-carbon economy.

This is in line with the BRUSH Group's Sustainability Policy, which can be accessed via the link below:

https://www.brush.eu/wp-content/uploads/2023/03/BRUSH-Sustainability-Policy-Statement_14-March.pdf

We have developed a comprehensive Carbon Reduction Plan tailored to our operations, aimed at minimising our carbon footprint while fostering sustainable growth. This plan represents our dedication to environmental stewardship, innovation, and corporate social responsibility.

Through strategic initiatives focused on energy efficiency, waste reduction, and sustainable supply chain practices, we aim to significantly decrease our carbon emissions.

In addition, we recognise the importance of engaging our employees, customers, and stakeholders in our sustainability efforts, fostering a culture of environmental awareness and responsibility throughout our organisation.

Implementing a carbon reduction plan allows our business to mitigate our impact on the environment, reduce our greenhouse gas emissions and preserve natural resources.

2. Net Zero commitment

In line with the BRUSH Group sustainability policy, Eta Projects are committed to a Net Zero by 2050 target.

Committing to a Net Zero by 2050 target reflects our acknowledgment of the urgent need to address climate change. By striving for Net Zero emissions, we aim to play our part in limiting global warming to well below 2 degrees Celsius, as outlined in the Paris Agreement.

Transitioning to Net Zero emissions entails a continuous review of our operations, including adopting renewable energy sources, enhancing energy efficiency, and reducing our dependence on fossil fuels.

By embracing this goal for 2050, we can demonstrate our long-term vision and commitment to sustainability, paving the way for a more sustainable industry and acting as leaders in the transition towards decarbonisation.

Additionally, BRUSH Group, including Eta Projects, will be committing to the Science-Based Targets Initiative in 2024, subsequently setting verified targets that are in line with the most up-to-date climate change science. This will help us to credibly align our emission reduction goals with scientific consensus to limit global warming to acceptable levels. Through this ambitious action, Eta Projects will play a crucial role in driving corporate climate ambition and accelerating the transition to a low-carbon economy.

3. Sustainability progress

At Eta Projects, we currently have several initiatives in place to ensure that we are not only compliant, but aligning to best practice when it comes to sustainability.

Firstly, we are ISO 14001 compliant. By adhering to the ISO 14001 standard, we can effectively manage our environmental impact, reduce waste, improve resource efficiency, and energy efficiency. This certification also fosters innovation and competitive advantage by promoting a culture of continuous improvement and proactive environmental management.

We also measure our Scope 1 and 2 emissions across the calendar year in line with the Greenhouse Gas Protocol's Corporate Accounting and Reporting Standard.

The resulting Carbon Footprint is measured in metric tonnes of Carbon Dioxide Equivalent (CO₂e) to calibrate the different Global Warming Potential (GWP) values of the seven greenhouse gases named in the Kyoto Protocol. We use the Operational Control Boundary methodology.

In 2024, BRUSH Group, including Eta Projects, will begin to measure their Scope 3 emissions, including upstream and downstream transportation and distribution, waste generation, business travel, and employee commuting.

Whilst this baseline measurement exercise will be using 2023 data, this will not be published until Q4 2024. As the first year in which we will be measuring our Scope 3 emissions, this date recognises the complexity of this exercise.

Once Eta Projects completes its Scope 3 emissions measurement, this Carbon Reduction Plan will be reviewed and updated in accordance with our data and principles of the Science-Based Targets initiative.

The results of our 2023 Carbon Footprinting measurement for Eta Projects can be found in the table below.

Scope of Emissions	2023 Emissions Measurement (Tonnes CO ₂ e)
Scope 1	0
Scope 2	7.3
Scope 3	Not yet measured

3.1 Table showing Eta Projects' 2023 emissions.

As demonstrated in the table above, Eta Projects did not emit any greenhouse gases in the Scope 1 category. This is because the company facilities are 100% electric and do not rely on natural gas or any alternative fuel types. Additionally, Eta Projects do not have any company-owned vehicles and therefore do not emit any greenhouse gases in this category.

Eta Projects have also made significant progress in terms of emissions reductions in the Scope 2 category. Notably, we have made improvements in reducing our emissions from our energy consumption, achieving a significant decrease of 18.8% from 9 tonnes of CO₂e in 2021 to 7.3 tonnes of CO₂e in 2023.



3.2 Bar Chart demonstrating Eta Projects' Scope 2 emissions decrease from 2021 to 2023.

Through a concerted effort to implement energy-efficient technologies, optimise processes, and raise awareness among employees, we have successfully reduced our energy use and its associated emissions whilst maintaining operational efficiency.

This achievement not only underscores our dedication to minimising environmental impact and driving towards energy efficiency, but also demonstrates our commitment to our Net Zero by 2050 target.

4. Sustainability goals

BRUSH Group's sustainability goals focus on reducing carbon emissions, fostering social equity, and promoting environmental stewardship throughout our operations.

At Eta Projects, these goals are aligned with our emission reduction plan and Net Zero by 2050 target.

That is why we have developed a strategy for the implementation of initiatives that will contribute to our emission reductions and sustainability progress.

Eta Projects sustainability initiative timeline:

2024:

- Begin to measure our total emissions including Scope 3 on an annual basis.
- BRUSH Group to commit to the Science-Based Targets initiative.
- Review energy consumption and identify opportunities for reduction.
- Review waste and water usage and identify opportunities for reduction.
- Implement internal sustainability training initiative verified by the Carbon Literacy Project.
- Encouraging alternative transportation methods such as cycling, carpooling, or public transport.
- Conduct regular assessments of our carbon emissions, establishing clear baselines, and setting ambitious yet achievable goals to measure our progress towards sustainability.

2025:

- Develop a sustainable procurement strategy.
- Create a water and waste reduction strategy with circular economy principles.
- Develop a business climate adaptation strategy.
- Implementing training programs focused on energy-saving practices, fostering behaviour change, and implementing recognition schemes to reward employees for their contributions to sustainability.

Long-term:

- Review and update strategies and policies on an annual basis.
- Begin to measure emissions on a project-level basis.
- Upgrading equipment and machinery to more energy-efficient models and implementing practices such as HVAC and lighting shutdown during unoccupied office hours.
- Transitioning towards a paperless or digital office environment, minimising packaging, promoting reusable products, and implementing robust paper recycling programs.
- Once we reach a 90% reduction in emissions, we will begin investing in quality carbon removal offsets to account for our residual emissions.

5. Conclusion and declaration

This Carbon Reduction Plan outlines a strategic roadmap for towards a more sustainable future, demonstrating our dedication to mitigating climate change and minimising our environmental footprint.

As we embark on this journey, we recognise the critical role businesses play in addressing it. Therefore, we declare our commitment to achieving Net Zero emissions by 2050, embracing ambitious goals that align with global efforts to combat climate change.

We also commit to reviewing and updating this Carbon Reduction Plan on an annual basis as a minimum.

This Carbon Reduction Plan adheres to the guidelines and reporting standards outlined in PPN 06/21, including the prescribed standards for documenting, and reporting carbon emissions.

We have followed the GHG Reporting Protocol corporate standard and utilised the government-provided emission conversion factors specifically designed for greenhouse gas reporting by companies.

In compliance with the Streamlined Energy and Carbon Reporting (SECR) requirements, we have accurately reported our Scope 1 and Scope 2 emissions. Additionally, a selected portion of our Scope 3 emissions has been reported in line with the standards established for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

The Board of Directors of our company has thoroughly reviewed and officially approved this Carbon Reduction Plan.

Name: Jeremy Watson

Position: Managing Director

Date: 30/04/2024



Signed: