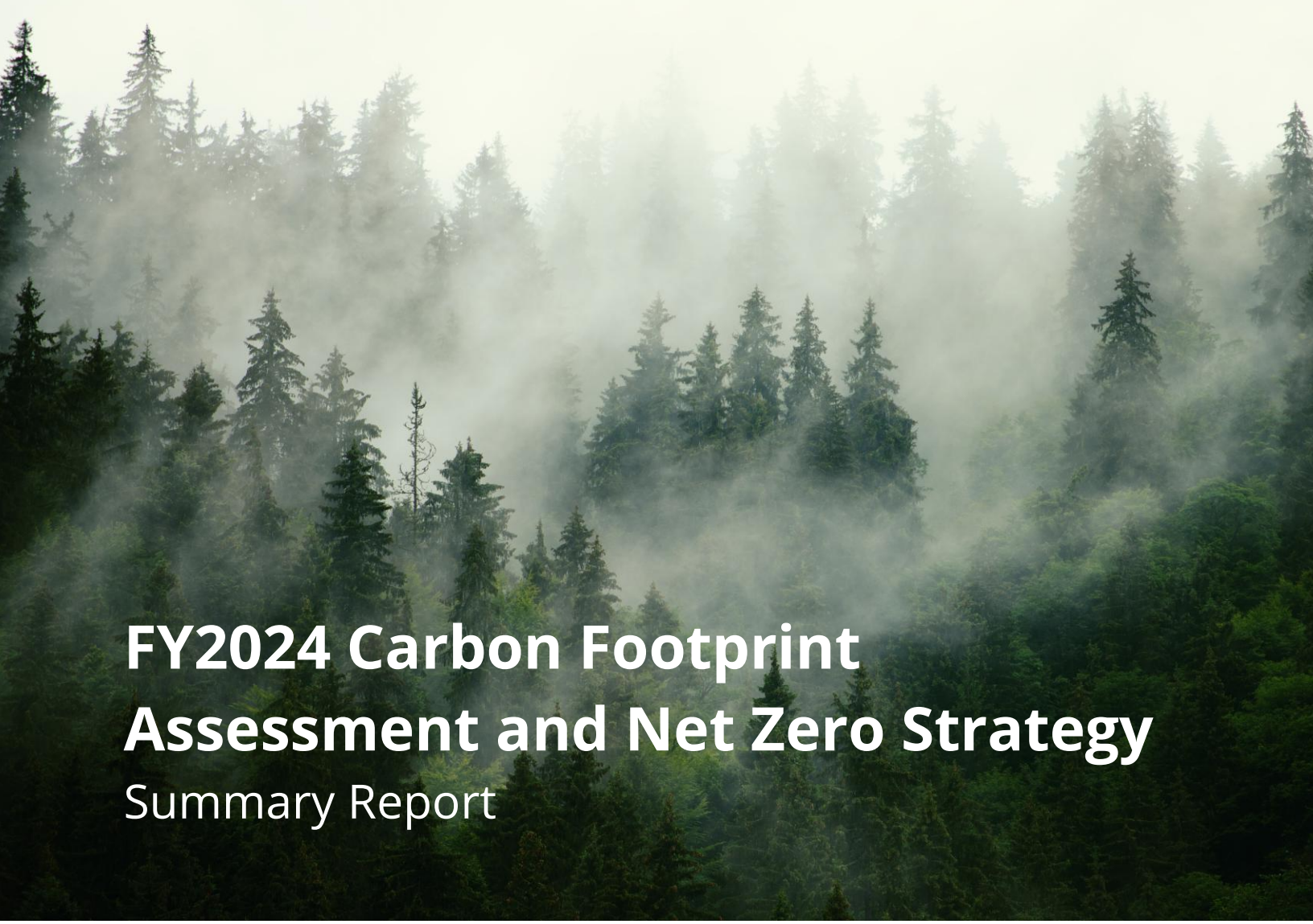

FY2024 Carbon Footprint Assessment and Net Zero Strategy

Summary Report

Lindner PRATER

Lindner Prater Limited

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Version 1.0 • 01 December 2025
Produced by McGrady Clarke Group Ltd.

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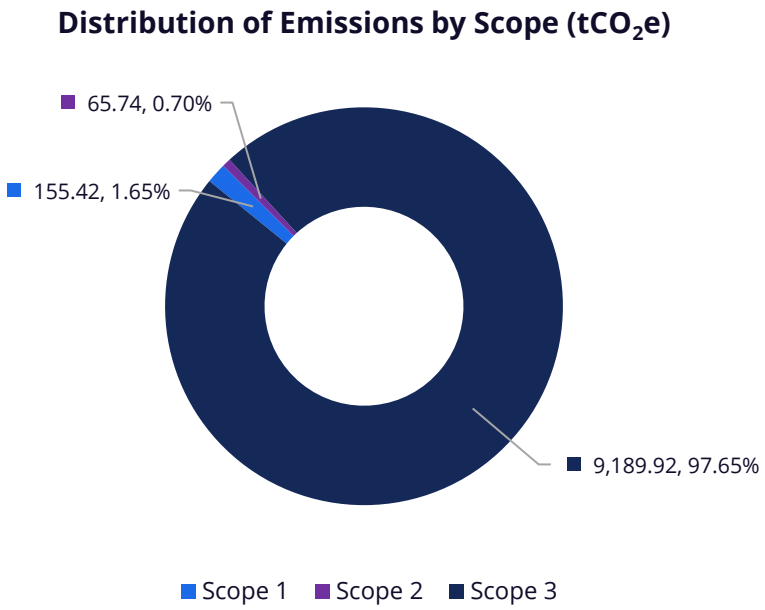
1. Executive Summary

This summary report presents Lindner Prater Limited's (hereafter referred to as LPL's) carbon footprint assessment for the 2024 reporting year, **1st January 2024** to **31st December 2024**, marking the third year of full Scope 1 to 3 emissions reporting with McGrady Clarke. This assessment builds upon the established FY2023 baseline year and supports the ongoing refinement of Lindner UK Group's Net Zero strategy.



During the reporting period, the organisation generated **9,411.07** tonnes of carbon dioxide equivalent (tCO_2e), reflecting a 37.97% reduction from FY2023, as shown in the table below. In FY2024, Scope 3 emissions accounted for the majority of the footprint (97.65%), while Scope 1 and Scope 2 contributed 1.65% and 0.70% respectively. Within Scope 3, *Purchased Goods and Services* was the largest contributing category at 8,162.15 tCO_2e.

Scope	Reporting Year		Percentage Change (%) from 2023 to 2024
	2024	2023	
Scope 1 (tCO_2e)	155.42	301.25	-48.41%
Scope 2 (tCO_2e)	65.74	83.80	-21.55%
Scope 3 (tCO_2e)	9,189.92	14,786.18	-37.85%
Total Emissions (tCO_2e)	**9,411.07**	**15,171.24**	**-37.97%**

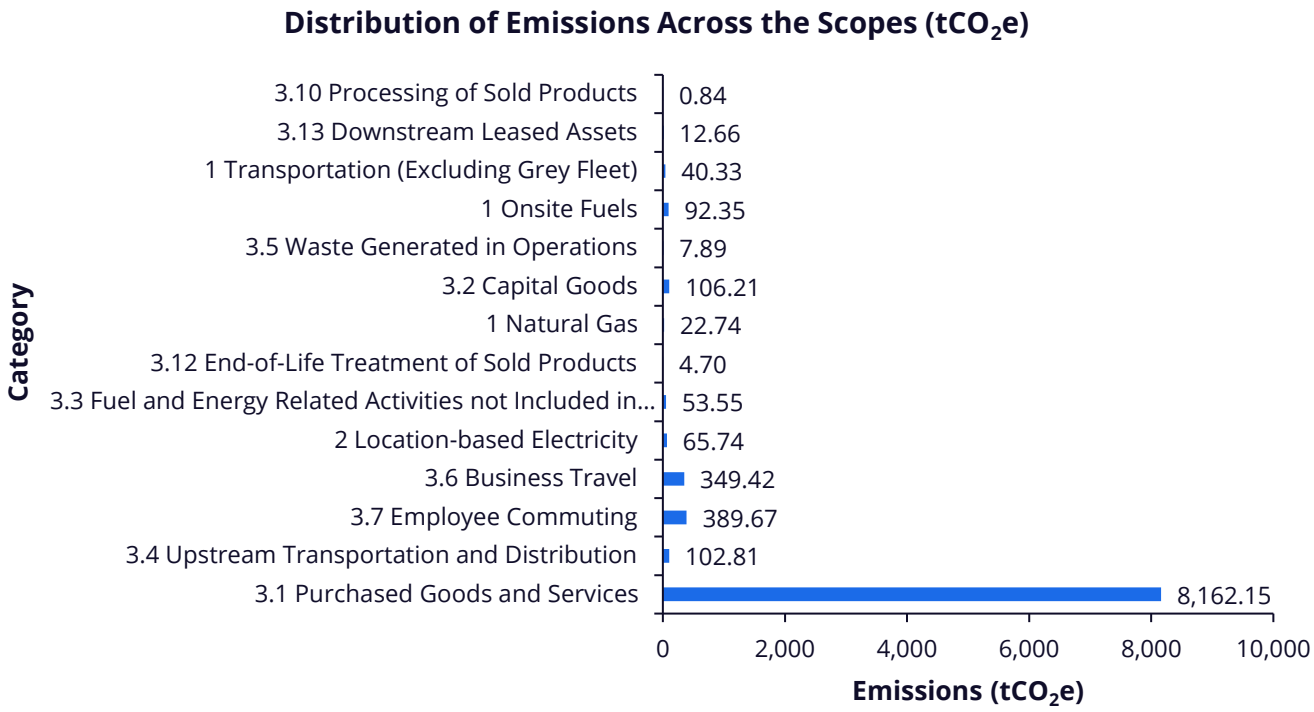
The following Scope 3 categories have been excluded from the carbon footprint assessment due to not being applicable with the nature of LPL's business operations:

- Category 9: Downstream Transportation and Distribution
- Category 11: Use of Sold Products
- Category 14: Franchises
- Category 15: Investments

Category 8: *Upstream Leased Assets* has also been excluded from the analysis, despite it being applicable to LPL's operations. While the operations of most assets hired by Lindner are captured within Scope 1, certain Mobile Elevating Work Platforms (MEWPs) powered by electricity on project sites are not reflected in Scope 2. Lindner are aiming to capture this information for future reporting periods.

The carbon footprint has been prepared in accordance with the GHG Protocol, with 2024 results below. Lindner UK Group (Lindner Prater Limited and Linder Interiors Limited) have set their Net Zero target year as 2050, however, based on current progress, it is projected that the Group may be able to reach net zero emissions by 2044. This strategy includes Scope 1, 2 and 3 emissions reduction actions, and is outlined later in this document. At the time of reporting, Lindner remains ahead of its targets.

The breakdown of emissions per category in FY2024 is displayed below and overleaf.



Source	Carbon Emissions (tonnes CO_2 equivalent)	% of Total Emissions
Intensity Metrics		
Emissions per Turnover (tCO_2e/£m)	213.32	-
Emissions per FTE Employee (tCO_2e/FTE)	44.60	-
Scope 1		
Natural Gas	22.74	0.24%
Onsite Fuels	92.35	0.98%
Transportation (Excluding Grey Fleet)	40.33	0.43%
Total Scope 1	**155.42**	**1.65%**
Scope 2		
Location-based Electricity	65.74	0.70%
Total Scope 2	**65.74**	**0.70%**
Scope 3		
1. Purchased Goods and Services	8,162.15	86.73%
2. Capital Goods	106.21	1.13%
3. Fuel- and Energy-Related Activities Not Included in Scope 1 or 2	53.55	0.57%
4. Upstream Transportation and Distribution	102.81	1.09%
5. Waste Generated in Operations	7.89	0.08%
6. Business Travel	349.42	3.71%
7. Employee Commuting	389.67	4.14%
10. Processing of Sold Products	0.84	0.01%
12. End-of-Life Treatment of Sold Products	4.70	0.05%
13. Downstream Leased Assets	12.66	0.13%
Total Scope 3	**9,189.92**	**97.65%**
Total Emissions	**9,411.07**	**100.00%**

2. Boundary and Control Approach

The organisational boundary for this carbon footprint assessment encompasses all operations of Lindner Prater Limited (LPL), defined in accordance with the operational control approach. This involves any instance where LPL has the full authority to introduce and implement its operating policies. The analysis has been completed using a location-based approach and as such does not consider the current purchases of renewable energy.

3. Scope Descriptions

The GHG Protocol Corporate Accounting and Reporting Standard categorises corporate greenhouse gas (GHG) emissions into three distinct 'Scopes'.

Scope 1 emissions refer to direct emissions from sources that are under a company's operational control. These include emissions from the combustion of natural gas, onsite fuels, and company-owned or operated vehicles.

Scope 2 emissions are indirect GHG emissions resulting from the generation of purchased electricity, heat, steam or cooling consumed by the company. Although these emissions occur at the facilities where the energy is produced, they are accounted for in the organisation's footprint because they are driven by its energy use.

Scope 3 emissions are all other indirect GHG emissions that occur as a consequence of a company's activities but arise from sources not owned or controlled by the company. There are 15 Scope 3 categories.

4. Data Quality and Emissions Calculation Methodology

Where primary data was available, activity-based calculations were undertaken. In instances where such data was not accessible, a spend-based or hybrid approach was employed.

Compared with the 2021 and 2023 assessments, significant progress has been made in increasing the proportion of emissions calculated using primary activity-based data rather than secondary sources. Several suppliers provided weight- and distance-based data, enabling more accurate calculation of the following Scope 3 categories: *Purchased Goods and Services*, *Upstream Transportation and Distribution*, and *End-of-Life Treatment of Sold Products*.

5. Scope 1 and 2 Summary

The Scope 1 and 2 boundaries for this report include emissions associated with natural gas consumption and electricity usage within all of LPL's buildings, as well as onsite and transport fuels.

LPL's Scope 1 emissions accounted for 1.65% of total emissions in FY2024.

Scope 1 Category	Emissions (tCO_2e)
Natural Gas	22.74
Onsite Fuels	92.35
Transportation (Excluding Grey Fleet)	40.33
Total	**155.42**

In FY2024, Scope 2 emissions accounted for just 0.70% of the company's total carbon footprint, representing a 21.55% reduction in emissions from purchased electricity compared to FY2023.

Scope 2 Category	Consumption (kWh)	Emissions (tCO_2e)
Location-based Electricity	317,490.70	65.74
Total	**317,490.70**	**65.74**

6. Scope 3 Summary

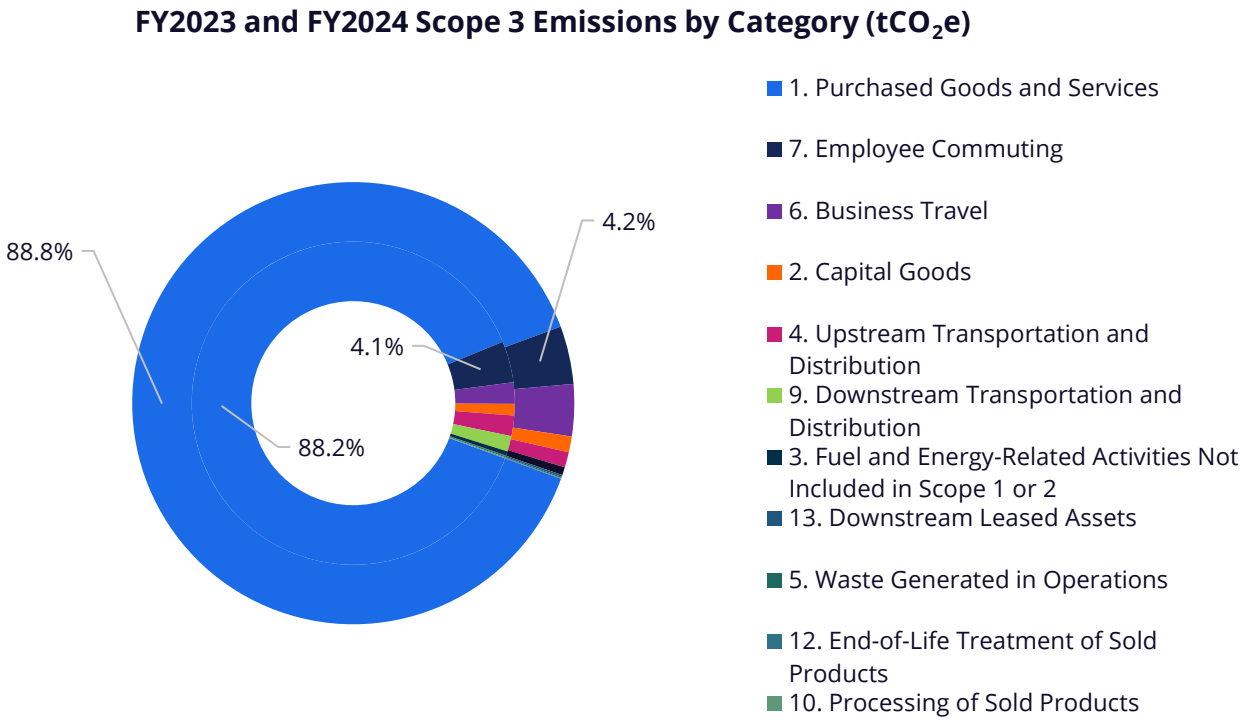
Emissions have been assessed and reported from categories considered material to the business, in line with the principles of relevance, completeness, accuracy, consistency, and transparency, as set out in the Corporate Value Chain (Scope 3) Accounting and Reporting Standard (World Resources Institute).

Following a materiality screening, the following Scope 3 categories were identified as relevant, significant, and material to LPL's operational carbon footprint:

- Category 1: Purchased Goods and Services
- Category 2: Capital Goods
- Category 3: Fuel- and Energy-Related Activities
- Category 4: Upstream Transportation and Distribution
- Category 5: Waste Generated in Operations
- Category 6: Business Travel
- Category 7: Employee Commuting
- Category 10: Processing of Sold Products

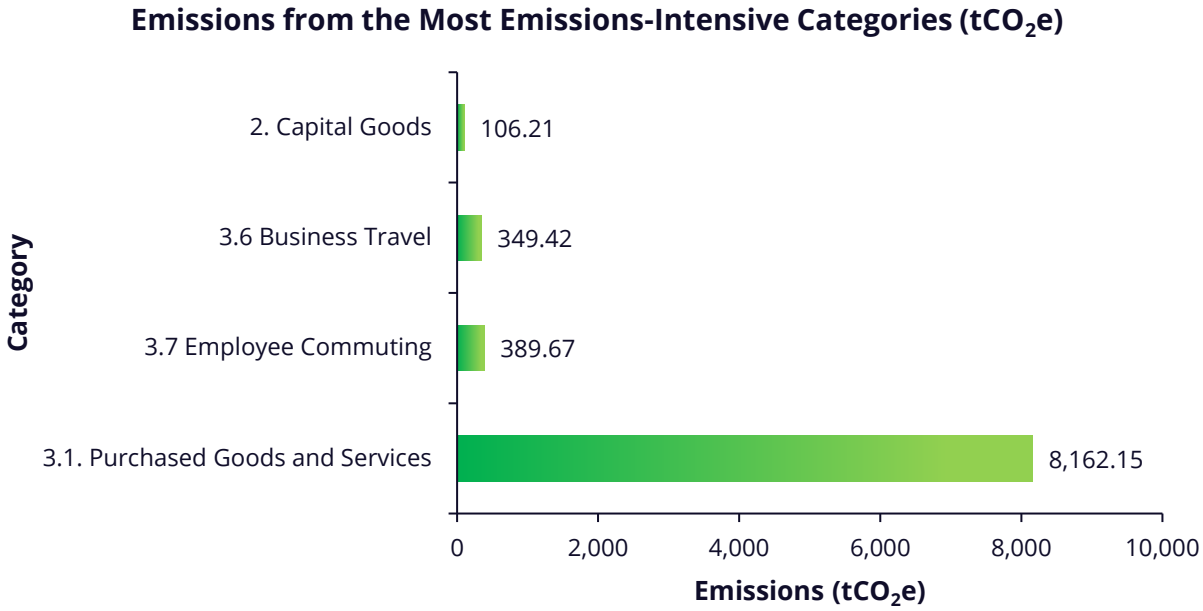
- Category 12: End of Life Treatment of Sold Products
- Category 13: Downstream Leased Assets

Below, the Scope 3 distributions between the last two reporting years are compared. The outer ring represents FY24 and the inner ring represents FY23.



7. Emissions Hotspot Analysis

The top four categories of emissions account for 95.71% of LPL's 2024 carbon footprint. These emissions are displayed below. It is vital that these hotspots are targeted with reduction initiatives to achieve the most significant emissions savings.



Purchased Goods and Services represent the most emissions-intensive category, reflecting the embodied carbon in raw materials and products procured by the business. LPL is already taking steps to address these areas through steady engagement with suppliers and contractors, evidenced by reduced emissions and improved data accuracy.

Scope 3 emissions from *Employee Commuting* represent the second largest category within LPL's footprint. Commuting to the office generates slightly higher emissions than commuting to project sites, with office-related emissions stemming predominantly from private car use, while site-related commuting emissions arise mainly from train journeys. Ongoing initiatives, such as implementing a Green Commuting Policy, will help drive reductions in this area.

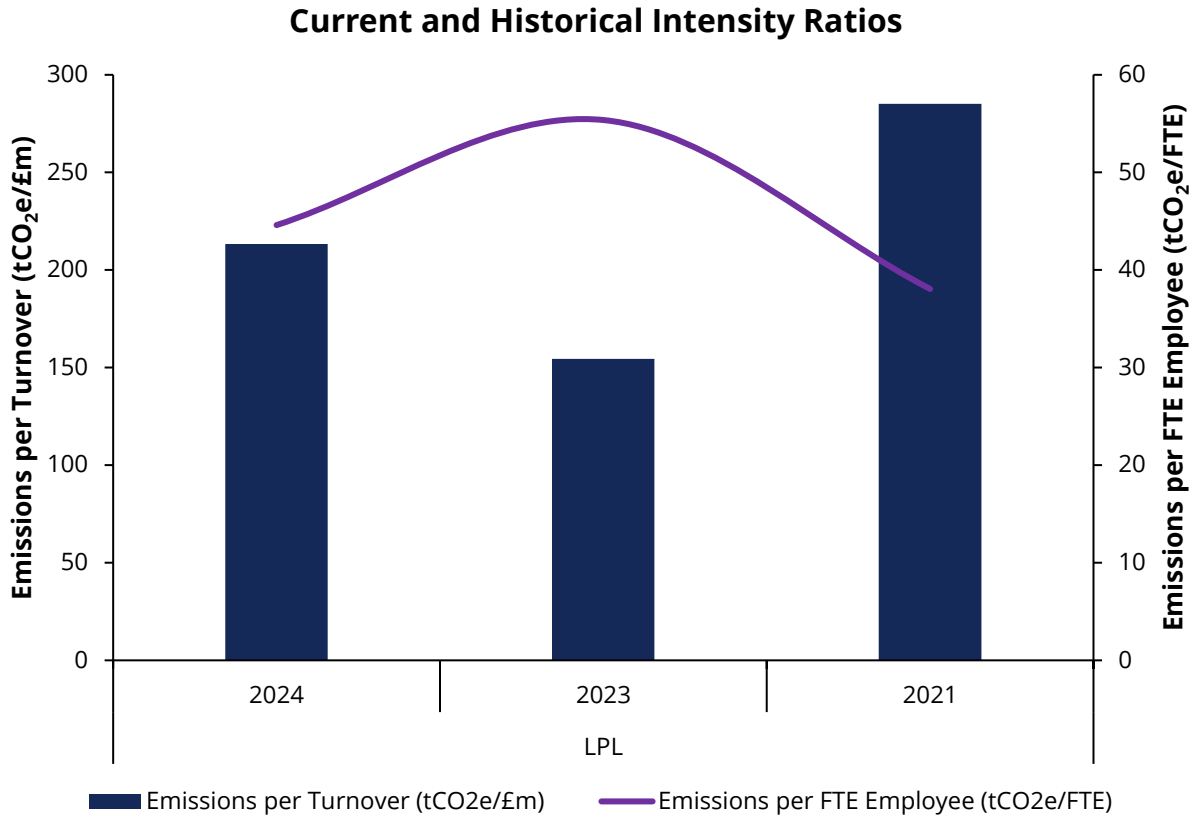
Business Travel is the third largest category and remains close behind *Employee Commuting* in overall contribution. Emissions in this category arise from reimbursed mileage and other travel expenses. An enhanced Sustainable Travel Policy could provide a structured framework for reducing business travel emissions and complement other ongoing reduction measures.

Capital Goods represents the fourth largest source of emissions in LPL's carbon footprint. Emissions from *Capital Goods* can vary considerably from year to year, depending on the scale and nature of capital asset acquisitions and infrastructure projects undertaken during the reporting period. The highest proportion of

emissions in FY2024 originated from purchases of *'Fabricated metal products excluding machinery, equipment, and weapons & ammunition'*.

8. Intensity Metrics Tracking

For LPL, using intensity metrics enables a meaningful comparison of emissions across reporting years, accounting for changes in both turnover and employee headcount. The graph below presents emissions per full-time equivalent (FTE) employee and per £ million turnover from 2021 to 2024. In FY2024, emissions per £m turnover increased to 213.32 tCO_2e, compared to 154.52 tCO_2e in FY2023. However, emissions per FTE employee decreased to 44.60 tCO_2e from 55.37 tCO_2e in the previous year. These trends reflect the evolving operational structure and emissions profile of the business.



9. Net Zero Strategy

Lindner UK Group have set their Net Zero target year as 2050. However, it is projected that the organisation may be able to reach net zero emissions by 2044. It is important to note that FY2023 has been retained as the baseline year for the carbon reduction pathway, as it represents Lindner's first year of full emissions reporting with a stronger level of data compared to 2021.

Accordingly, all action timelines are projected forward from 2023. To support structured planning and prioritisation, these actions have been divided into three implementation phases:

- Short: 0 – 5 years
- Mid: 5 – 10 years
- Long: 10 – 20 years

The numbers of short, mid and long reduction actions calculated within the Net Zero strategy for Lindner to implement are summarised below. These actions address key elements of Lindner's emissions profile, with initiatives focused on improving energy efficiency, shifting employee behaviours, strengthening supplier engagement and supporting the electrification of equipment and fleet.

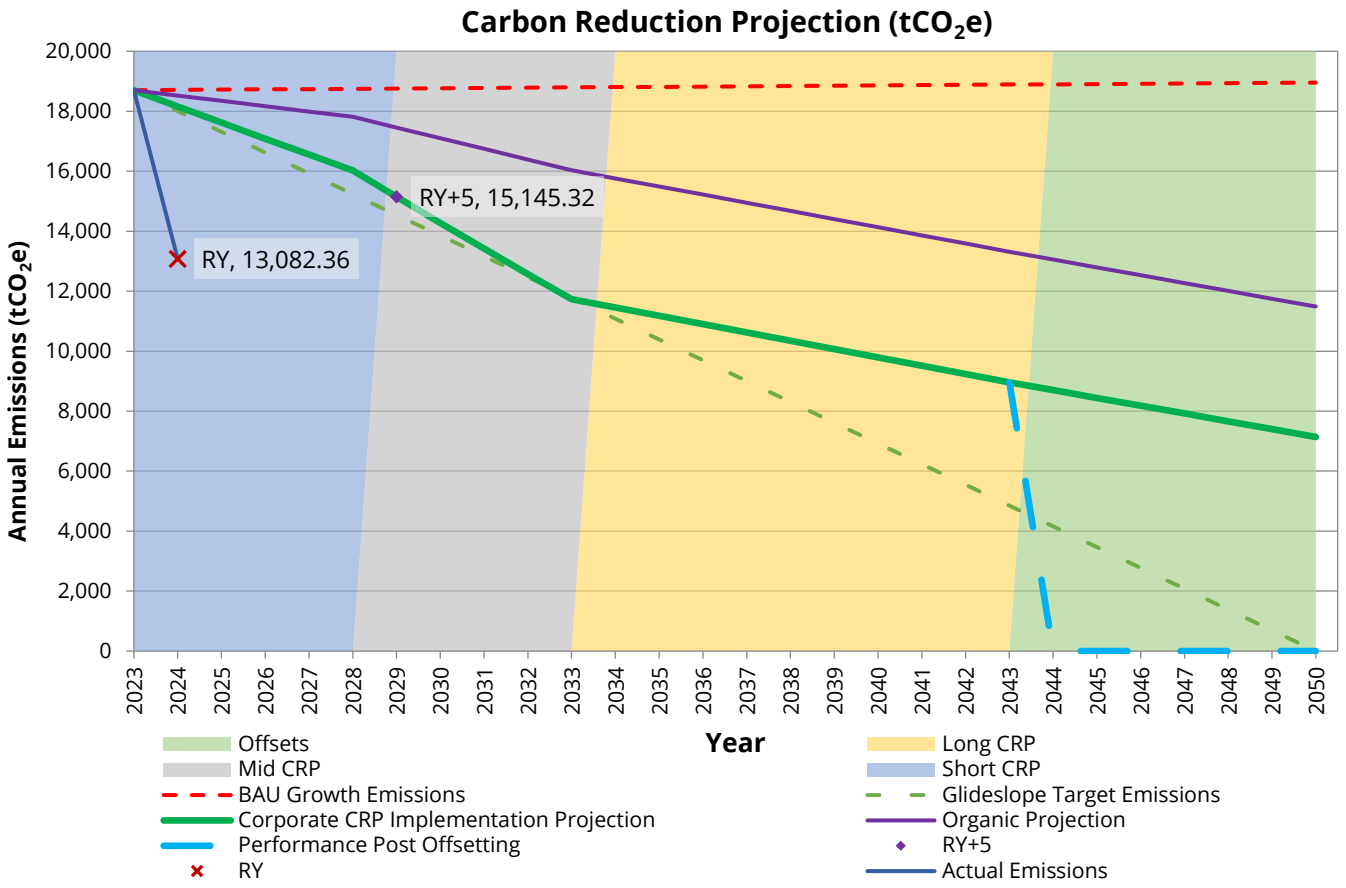
Reduction Action Timescale	Number of Corporate Reduction Actions
Short	18
Mid	12
Long	2

Within the Net Zero strategy, external actions are also considered. A summary of these are below.

Reduction Action Type	Number of External Reduction Actions
External	18

9.1. BAU-Adjusted Net Zero Strategy

The carbon reduction plan (CRP) implementation trajectory (solid green line) in the graph below shows that Lindner should reach their lowest potential emissions by 2043 by implementing all short-, medium- and long-term CRP actions. Once they have reached their residual emissions, Lindner will be required to offset the remaining emissions to achieve Net Zero status. Lindner's 2050 target date shows commitment to sustainability across all three scopes, whilst being a realistic target for the organisation.



An explanation of each aspect of the graph is as follows:

- Actual emissions (solid dark blue line) – Lindner UK Group's actual emissions.
- Business-as-usual (BAU) projected emissions (dotted red line) – represents the projected carbon-equivalent emissions if only company turnover changes in the future, predicted using a business growth factor. It does not consider changes in external environment, conditions, or infrastructure nor any sustainability changes within the company. This is based on a projected 0.05% growth factor.
- Organic projection (solid purple line) – represents the projected GHG emissions with no changes made within the company, but does include changes to the external environment, conditions, and infrastructure such as:
    - Supplier implementing their own reduction actions
    - Reduction in carbon emissions of public transport (*Business Travel* and *Commuting*)
    - Reduction in carbon content of national grid electricity
- Glideslope target emissions (dotted green line) – represents a linear reduction in emissions to reach Net Zero carbon emissions by 2050.
- Corporate CRP implementation projection (solid green line) – represents the predicted effects of full implementation of the carbon reduction plan (CRP) included in this report against the organic projection.

- Overall performance post offsetting (dotted blue line) – represents the path to achieving Net Zero emissions by offsetting all residual emissions. In this case, it has been assumed that Lindner would implement full offsetting of residual emissions in 2044.

10. Conclusion

LPL have now completed three Carbon Footprint Assessments for the years 2021, 2023, 2024. This consistent reporting demonstrates a strong and growing commitment to environmental transparency.

As Lindner progresses on its Net Zero journey, the focus is shifting from measurement to action. While robust data remains essential, the next stage will increasingly involve the implementation of targeted emissions reduction measures. Encouraging progress is already under way, with the deeper supplier engagement as well as a strong drive to improve operational efficiency across sites.

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