Environmental Performance Report

January to
December 2024

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EXECUTIVE SUMMARY

Over the past 24 years, JSM Group have made it their mission to deliver our renowned expertise within the utility and infrastructure industry in a manner that protects the environment. In this annual report, we want to take the opportunity to reflect upon a successful year of continued growth within the business and demonstrate our commitment in respecting and protecting our natural environment. Improved reporting for materials has been achieved, with inclusion of Scope 3 subcontractor (for top 5 subcontractors, based on % spend), well to tank fuel, and transmission and distribution of electricity data added for the first year of reporting.

Our 2024 ISO14001 Objectives and Targets, and ESG targets have been met, focusing on the reduction of our Scope 3 carbon footprint. We have achieved this through a range of activities, such as the use of our Rainwater harvesting tanks at our River Road depot, for BAU comms projects. Additionally, we investigated low carbon power generation on sites, like Battery Storage Units (BSU) and Energy Management Systems (EMS), alongside low carbon power generator units. Use of electric plant was also undertaken, with trials conducted on an electric trench rammer and disc cutter, on the EU Networks, Saunderton to Slough project. Further understanding of Science Based Targets has also been gained during 2024, with identification of further carbon / fuel saving opportunities for 2025.

Results have shown that JSM Group's overall carbon footprint has increased during our reporting year of January 2024 to December 2024 to **18990.96 tonnes CO2e,** which is a 51.3% increase, in comparison to 2023 which was **12545.11 tonnes**. The Performance Reporting Year has continued to align with the JSM financial year (January to December). While our carbon emissions have increased from 2023 to 2024, when normalised against our annual turnover, our carbon intensity figures have seen a decrease from 2023 to 2024, going from **33.55 Turnover (£ million)/tC02e, to 27.80 Turnover (£ million)/tC02e**. Exemplifying our significant growth.

The top three carbon contributors this year are material purchases, fuel consumption from our fleet of vehicles, and fuel consumption from plant, which is the same as 2022 and 2023. Our Scope 1 carbon emissions has increased by 586 tCO2e compared to 2023, due to increased company vehicle usage and white diesel consumption. Company vehicle fuel consumption has shown a 5.8% increase on last year, and can be attributed to an increase in projects at greater distances into the Southeast of England. Material purchases have impacted on our Scope 3 emissions, with a 58% increase from the previous year, this is due to improved data analysis and data reporting, from the suppliers of steel, cable and plastic duct. Improved inclusion of waste data and expensed business mileage has been undertaken for the current assessment year. The Defra emission factor for paper, shows that this material is carbon intensive. JSM have paper use initiatives in place to help minimise this impact, such as; monitoring of printing via printer environmental impact summaries which are submitted monthly, minimised printing via fobbed printing rather than automatic print, default printer settings for double sided and black and white printing, use of Appcan, which is a is a data and reporting software package that is now used on all projects and which minimises the use of paper, efficient stationary orders, and confirming supplies prior to placing orders. Our Scope 2 emissions (purchased electricity) have increased by 83% from the previous reporting year due to the inclusion of utility bills for all main premises and improvement of records of site electricity purchased.

Hotel nights have seen an increase, likely due to an increase of distance between sites. The increase in fuel usage correlates to the increase in our business operations and the overall energy demands of our operational depot. JSM's overall Scope 1 and 2 emissions have increased by 12% from the previous year, due to more detailed gas purchase reporting and increased diesel use for company vehicles, and white diesel fuel consumption for plant. All emissions have been calculated using emission factors that are calculated by DEFRA, 2024.

A number of comparisons have been made with the previous year's figures. The forthcoming year will allow JSM to commit to the 2025 Environmental, Social, Governance (ESG) Roadmap that is currently under development with support from our Investors, Towerbrook. Environmental targets will include the addition of solar panels on all mini-diggers, fuel cubes and mastic units at River Road depot, the use of Community Wood Recycling, who create a social value opportunity, while enabling reuse of wood waste, 100% recycling of PPE through use of Recycling Lives, a trial of a Battery Storage Unit, and an investigation into the procurement of more sustainable (open/closed loop) materials including low carbon concrete and rebar.

JSM Key Numbers

99% Diversion of Waste to Landfill

With our turnover increasing by 35% and staff numbers increasing by 14%, there is a subsequent correlation between an increase of business operations and the consumption of resources. Our implementation of waste hierarchy principles (Reduce, Reuse, Recycle), have enabled the business to divert over 99% of waste to landfill as well as ensure that all materials are being used in a sustainable manner. Greenhouse gases including Carbon Dioxide (CO2), Methane (CH4) and Nitrogen Dioxide (NO2) have all been calculated for this reporting year (where emissions factors are available). These additions will allow for comparisons in the coming reporting years.

INTRODUCTION

Our Group is committed to minimising its environmental impacts, by continuing to set ESG targets to improve our environmental, social and governance performance. Incorporating ESG performance is a key objective within the Groups corporate and business plan.

To limit the impact of climate change and Green House Gas (GHG) Emissions, JSM Group are committed to monitoring its carbon footprint, managing our activities to best minimise environmental impact, and have recorded data required to set benchmarks for improvement.

This report provides a summary of our environmental performance and carbon emission analysis for the period between January to December 2024 and sets out targets for 2025.

Why?

"A Green Future: Our 25 Year Plan to Improve the Environment'"

Last year, the UK government published a 25 Year Environmental Plan which sets out government action to help the natural world regain and retain, good health.
The plan sets out to improve air quality, provide clean and plentiful water, using resources from nature more sustainably and minimising waste to landfill.

"A Net-Zero Green House Gas target for 2050 would respond to the latest climate science and fully meet the UK's obligations under the Paris Agreement"

As a business that has been operating in the UK for over 23 years, we understand the precedence in abiding by the governments ambitious targets in becoming a global leader in reducing greenhouse gas emissions, and to deter the increase of global greenhouse gas emissions.

By measuring and reporting our environmental performance, it will benefit in lowering energy and resource costs, it provides a better understanding of the company's exposure to the risks of climate change, and we can demonstrate our leadership by taking on this responsibility.

This will help strengthen our green credentials in the marketplace and help our clients and communities to deliver their environmental expectations. Prior to the most recent government policies and new legislation, we have been capturing the factors that determine our environmental performance since 2011 and will continue to do so.

How?

By measuring a set of parameters that make up our Scopes 1,2 and 3 carbon emissions, this forms the basis of our environmental KPIs, which in turn captures the link between environmental and financial performance.

Our carbon footprint assessment measured the Carbon and other Green House Gas (GHG) emissions generated by JSM Groups activities, and this report will follow the internationally recognised standard on Greenhouse Gas Reporting, ISO-14064:2006.

All GHG emissions calculated are reported in tonnes of CO2 equivalent (tCO2e), following recommended best practice and agreed formulae set out by DEFRA annual Emissions Factors UK 2024.

About JSM Group

JSM's reputation within the utilities industry for delivery, has enabled us to secure main contractor status with a number of clients throughout the Fast Communications and Electricity Supply Infrastructure sectors.

Since inception in 1998, JSM has aspired to developing long term relationships with all clients. Together with the ethos of providing quality and competitively priced solutions, JSM have delivered a range of services within the power, communication and gas networks across the UK.

Whilst our primary base locations are in London and the South East, recent years have seen the business successfully expand geographically to the South West, the Midlands, the North of the UK, Wales and the Republic of Ireland. International works are under development, with JSM Europe and JSM Middle East at the planning stages if projects, with water pipe replacement works proposed to begin in Abu Dhabi in April 2025.

As our scope of projects range nationally with impending international works, we recognise that almost everything we do at JSM affects the environment and the lives of people for whom we represent.

This recognition has not only met our legal and social responsibilities, but to pursue in-house innovations such as our Non-Intrusive Cable Extraction equipment, NICE, use of Structural Material for Reinstatement which is a cementitious binder enabling the re-use of almost 100% of the host material, Recycled Cement Based Sand and recent purchase of an aerosol piercing kit, altering them from needing hazardous waste disposal, to non-hazardous waste disposal (as metal packaging waste, EWC 150104).

Construction projects often involve removing decommissioned underground cables and tanks. This process can be time-consuming, dangerous and potentially cause spills and other harm to the environment.

In November 2017, JSM won three major environmental awards for best environmental practices. The first two awards JSM obtained were two Silver Green Apple Awards, where we competed with over 500 other entries. The third award JSM received was for Best Sustainable Method at NJUG's Street Works UK Awards. NICE was also shortlisted in September 2020 for an Institute of Environmental Management and Assessment (IEMA) Sustainability Award in the Products, Services and Innovations category. The JSM One Planet Action Plan, Sustainability Strategy won a further bronze Green Apple Award in August 2021.

These accolades received for NICE and sustainable methods and our continuous commitment to serve our communities, demonstrate that JSM are serious about mitigating and improving the operations that we conduct, as well as demonstrate our contribution to the utilities industry.

GREEN APPLE ENVIRONMENT AWARDS
FOR HELPING THE ENVIRONMENT
WINNER 2021

FORS
FLEET OPERATOR RECOGNITION SCHEME

ACCREDITED
NERS
NATIONAL ELECTRICITY REGISTRATION SCHEME

IEMA
Transforming the world to sustainability

ENERGY & UTILITY SKILLS | APPROVED PROVIDER

bsi.
ISO 9001 Quality Management — FS 708038
ISO 14001 Environmental Management — EMS 708035
ISO/IEC 27001 Information Security Management — IS 708036
ISO 45001 Occupational Health and Safety Management — OHS 708037

Date 7th February 2025
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Originator: Claire Parsons. Reviewer: Joe Papworth
Approved: Stephen Evans-Howe

Our Environmental & Sustainability Policy

JSM Group have a current and up to date Environmental and Sustainability Policy Statement that applies to all directors and officers of the Company, and all employees and subcontractors that work on behalf of JSM Group.

JSM Group recognises that protecting the environment is a critical issue and a key responsibility of the business and corporate community.
The company is committed to the achievement of sustainable business operations and the delivery of sustainable solutions and services. JSM Group also acknowledges that reducing unnecessary waste and minimising consumption of scarce resources is consistent with ongoing financial sustainability in terms of meeting the expectations of our customers, reducing costs and minimising risks.

JSM Groups environmental and sustainability policy statement outlines the principles that underpin JSM Group's commitment towards environmental sustainability. The full extent of the Environmental and Sustainability Policy Statement can be found on the JSM Website.

This annual report fulfils aspects of the policy by striving for continual improvement in our environmental performance.

The following principles underpin JSM Group's commitment towards environmental sustainability:

• Striving for continual improvement in our environmental performance in ways that are sustainable, practical, commercial, meaningful, cost-effective and innovative;

• Implementing an integrated management system and programs designed to foster environmental innovation, seeking to continually improve such programs and where applicable to utilise internal and independent performance audits to monitor the effectiveness of, and compliance with, such programs;

• Identifying and monitoring the environmental impacts of JSM Group's business activities, where possible by establishing measurable and achievable objectives and targets aimed at improving environmental sustainability;

• Regularly reviewing and reporting on our environmental management performance to allow a better understanding of, and reasonable transparency with regard to, environmental progress and performance;

• Creating, promoting and communicating an environmentally sustainable and responsible culture across the JSM Group;

• Complying with all applicable laws and regulatory requirements whilst aspiring to higher standards.

• Developing the knowledge and skills of our people and providing resources to facilitate the fulfilment of our environmental responsibilities and goals, including by fostering both accountability for, and recognition of, individual actions;

• Regularly consulting and communicating with staff on environmental matters;

• Seeking out partnerships, where practical and in line with business objectives, designed to achieve company objectives (environmental and otherwise) more effectively and efficiently;

• Where appropriate, seeking to positively influence key suppliers to improve their environmental performance and thereby minimise the lifecycle impacts of JSM Group's operations.

• Complying with all applicable laws and regulatory requirements whilst aspiring to higher standards.

Stuart Wiltshire
Managing Director

OUR 2024 ESG TARGETS

The aims of JSM Group Environmental Management System (EMS) are to:

•Minimise and mitigate any negative impact the company activities have on the environment.

•Comply with environmental legislation and other relevant requirements.

•Produce an annual Environmental Performance Report.

JSM Group has identified high level objectives to enable us to meet the aims of the EMS:

•Minimise energy use by using energy efficiently.
•Full consideration of the principles of hierarchy of waste.
•Minimise waste going to landfill by reduction, re-use and recycling methods.
•Maximise re-use of excavated waste.
•Reduce carbon and all greenhouse gas emissions by increasing efficiency across Scopes 1, 2 and 3.
•Increase the use of sustainable sourced products by ensuring that environmental responsibility is a factor in material sourcing.

The EMS has been reviewed for the period of this report against the aims and objectives, and updated where appropriate, to ensure the Environmental management system is current and robust.

This performance report also identifies areas of improvement and demonstrates the commitment to environmental best practise.

JSM Group has delivered the following targets during 2024:

Reduce Scope 1 and 2 carbon emissions
Investigation of using low carbon power generation on sites, using Battery Storage Units (BSU) and Energy Management Systems (EMS), alongside low carbon power generator units.

Use of electric plant – trench rammer and disc cutter trials were undertaken on the EU Networks, Saunderton to Slough project and a carbon case study undertaken.

Reduce Scope 3 carbon emissions
Reduction of Scope 3 carbon footprint through use of Rainwater harvesting tanks at River Road depot and use of water collected to be transferred in water containers to BAU comms jobs.

A switch to a printer service (use of Epson Business Inkjet Technology) that is a more sustainable approach (energy savings predicted to be up to 60% according to manufacturers data).

Further understanding of Science Based Targets has also been gained during 2024. With identification of further carbon / fuel saving opportunities for 2025.

Improving Asset & Resource Management
Continue to divert over 99% of waste from landfill

Membership status of the Supply Chain Sustainability School continued to demonstrate JSM's commitment in addressing sustainability throughout our supply chain.

ESG Roadmap for 2025 currently under development.

CARBON – UK OPERATIONS

JSM has a mandatory duty to report its annual Greenhouse Gas Emissions (GHG) under the Companies Act 2006 (Strategic and Directors' Reports) Regulations 2013 and the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008. This reporting monitors JSM's contribution of the government's aim to bring the UK's greenhouse gas emissions to net zero by 2050 – a target that is set in law.

JSM uses GHG emissions that are calculated and reported in tonnes of CO2 (carbon dioxide) equivalent (tCO2e), tonnes of CH_4 (Methane) and tonnes of N_2O (Nitrous Oxide), following recommended best practice and agreed formulae set out by DEFRA annual Emissions Factors UK 2024.

To report the greenhouse gas emissions associated with JSM Group's activities, we convert 'activity data' on a monthly basis such as distance travelled, litres of fuel used, or tonnes of waste disposed, into carbon emissions. Methane and Nitrous Oxide emissions are calculated where relevant and conversion factors are available. All emission factors calculated within this report are from DEFRA, who annually provide up to date values for UK companies for such conversions.

This report will be following the internationally recognised standard ISO 14064:2006 which requires organisations to report its carbon emissions in three scopes;

Direct Emissions: Emissions generated from Fuel Consumption and purchased gas – White Diesel (Plant), Company Vehicles (Fuel Cards (Forecourt diesel & petrol) and monthly mileage logs), purchased gas and kerosene

Energy Indirect Emissions: Emissions generated from Purchased Electricity

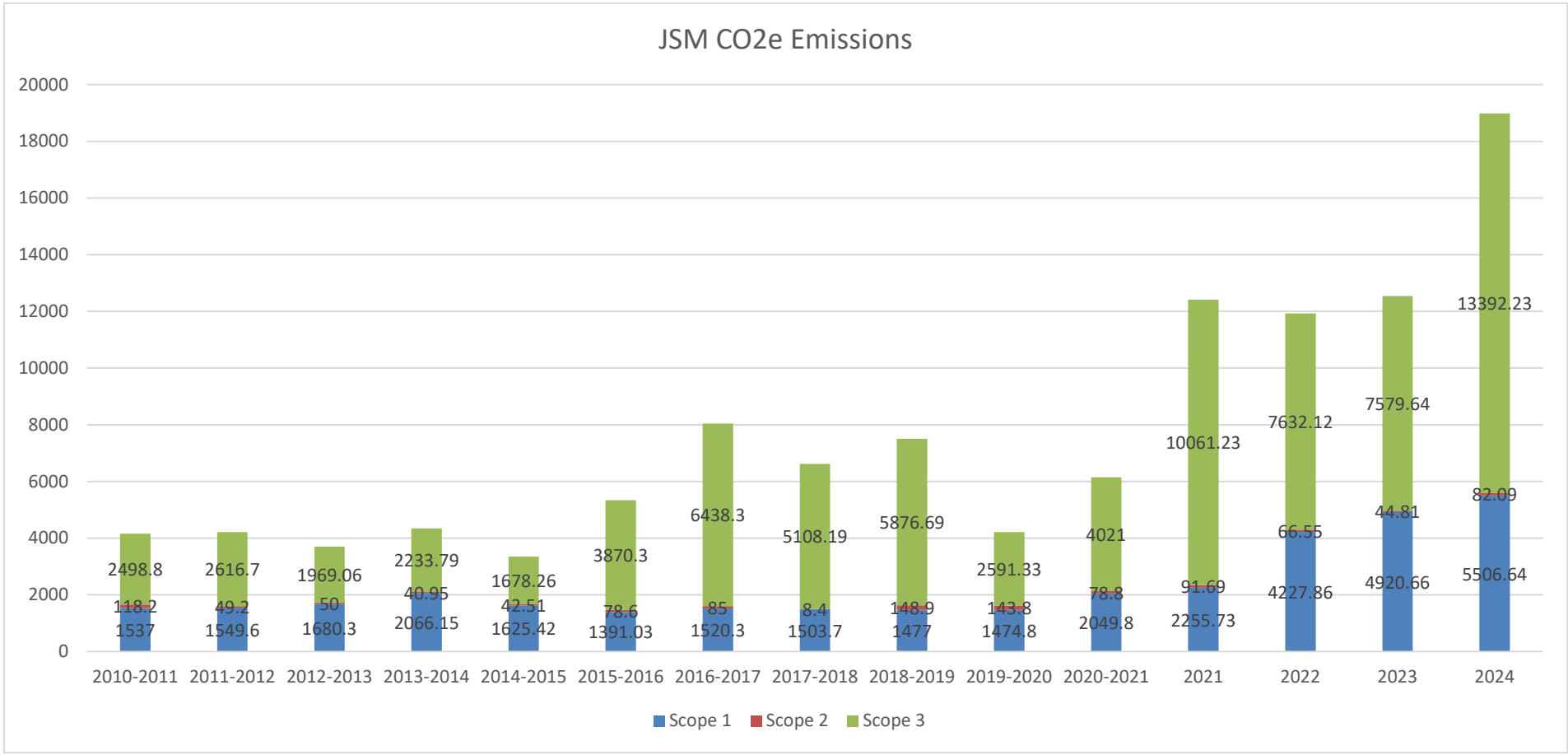
- Purchased electricity

Other Indirect Emissions: Emissions which are consequences of an organisation's activities but arise from sources that are owned by third parties. – Materials, business journeys, commuting, waste, paper, number of hotel stays, water, subcontractor data (for top 5 subcontractors based upon % spend), Well to tank fuel, and transmission and distribution of electricity.

Despite Scope 3 emissions being an optional reporting category, JSM feel that it will provide a better understanding of our wider impacts and provide opportunities to manage our activities and influence our supply chain to perform more sustainably.

Figure 1 below illustrates the JSM Group's absolute CO2e emissions in tonnes, and in proportion of Scope 1, 2 and 3, from UK based operations.

JSM GHG emissions for 2024 have increased by 6435.85 tonnes CO2e to its emissions of **18980.96** tCO2e.



Percentage difference January to December 2023 vs January to December 2024 for JSM UK operations

32% increase
27% increase in white diesel use and an overall 5% increase in fuel for company vehicles. Purchased gas from River Road depot and sites and purchased kerosene from Creek Road included in Scope 1.

83% increase
Increase in purchased electricity at our operational depot and head office (both on renewable energy tariffs).
Improved records for site based purchased electricity.

76% increase. Due to improvements in recording, analysing and reporting material quantities, inclusion for the first year of Scope 3 Subcontractor data (for top 5 subcontractors based upon % spend), Well to tank fuel, and transmission and distribution of electricity. Hotel nights have seen an increase from the previous five years, due to increased distances to sites from south-east of England and development of international works, including JSM Europe and JSM Middle East.

Purchased electricity from River Road depot, Potters Bar head office and Molins substation build site in Amersham, are on renewable energy tariffs.

Scope 3 for this reporting year has seen an increase in comparison to 2023 by 5812.59 tCO2e.

The reporting years long haul flights contribute approximately 55,326 airmiles or 17.8 tCO2e per year. Paper usage data analysis has remained the same and hotel nights have increased by 1% from the previous year. Commuting miles have increased very minimally by 0.75 tCO2e from the previous year due to continued working at home and employing local people. This data has been corrected to take account for each persons 28 days of annual leave.

Scope Emissions Breakdown for JSM UK Operations

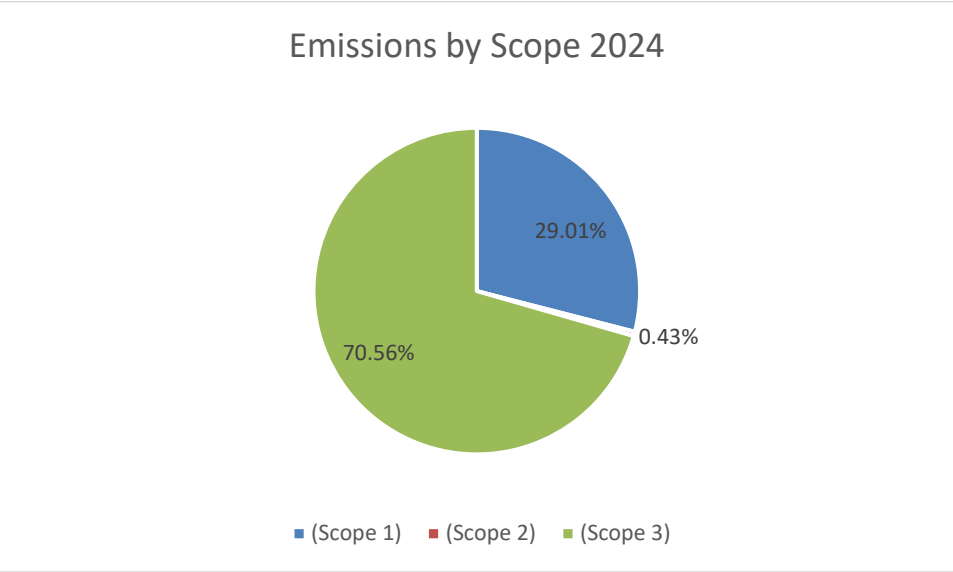


Figure 2: Emissions by Scope 2024

Figure 2 summarises the emissions by scope that has contributed to the JSM overall emissions and Table 1, provides a breakdown of factors that contribute to emission outputs for the following Scopes.

For 2023, Scope 1 has contributed to 29% of overall emissions with Scope 2 contributing 0.43% and Scope 3 emissions, which contributed to 70.56%.

The data has been segregated to demonstrate how JSM are performing since 2021 baseline year, to previous year's figures (2022 and 2024) and presenting the current figures for this reporting year (2024).

Table 2: Units by Scope, comparison to previous years

Scope 1 Breakdown	2021 (Baseline)	2022	2023	2024
Red / White Diesel (Litres)	112,360	591,029	738,950	**941,631**
Company Fuel Cards (Litres)	787,078	934,560	1,188,920	**1,254,435**
Gas purchased (kWh)	677,949	675,217	664,319	**130,759**
Kerosene purchased (Litres)	N/A	N/A	5105	**3500**
Scope 2 Breakdown				
Electricity Purchased (kWh)	431,849	344,132	216,382	**396,452**
Scope 3 Breakdown				
Materials Total: (Tonnes)	39,378	57,226	23,893	**57,119**
Cable/Pipe Total: (Metres)	622,209	625,318	648,692	**614,621**
All data includes Aggregates, Tarmac, Bricks, Concrete, steel, plastic duct and cable)				
Business Journeys (Miles)	235,589	263,575	311,687	**214,305**
Commuting (Miles)	407,088	621,940	298,915	**280,315**
Waste Production (Tonnes)	32,700	41,451	48,594	**28,438**
Paper (kg)	5.2	7.25	8.5	**8.5**
Hotel (Nights)	1095	1338	2970	**3002**

Scope Emissions Analysis

Scope 1 Analysis

For this reporting year, we have seen a 5% increase in fuel consumption from company fuel cards compared to last year's reporting figure. All company vehicles use dedicated fuel cards, which collect information on fuel consumption and are used by the fleet of Diesel HGVs and company car vehicles which are petrol hybrid, petrol, or diesel.

Our vehicle fleet is predominantly diesel however we have revised our company car fleet to petrol hybrid vehicles to comply with tighter emission controls by leasing vehicles that emit less than 120 g/km CO2 emissions.

Increased efficiencies of vehicles in circulation have been undertaken, as well as a change in emission factors that was published by DEFRA. The baseline figure for fuel consumption is higher compared to last year's figure, the business has seen an influx of work as well as a 14% increase in staff numbers.

Red diesel was used in JSM construction vehicles that are not subject to taxes for on road applications. This changed from April 2022. Looking at this year's figure in comparison to 2023, white diesel consumption has increased by 27% and remains as JSM's 3rd largest contribution of total emissions.

As the current figure for this reporting year is higher in comparison to baseline year 2021 and previous year 2022 and 2023 figures, JSM have set a target to raise awareness in alternate technologies such as procuring more fuel-efficient plant and generators which incorporate renewable energy. This would reduce consumption per machine unit, as well as save money on the purchase of diesel. Although this may still be difficult to attain, depending on the nature of future projects and the number of projects that could arise.

Scope 2 Analysis

Electricity purchased has seen an increase of 83% compared to the 2023 figure. The figures produced are from our operational offices at Potters Bar, River Road Operational Depot and Creek Road training centre, both located in Barking. Improvements have been made in inclusion of purchased electricity from sites.

Scope 2 electricity usage increased by 37.28 tonnes CO2e from previous year to 2023 primarily due to improvement of records of site electricity purchased. During 2022 and 2023 JSM actively sought renewable energy tariffs for Potters Bar head office and operational depot at Barking and Molins substation build site in Amersham.

JSM will conduct research in the year forward to investigate measures to reduce our Scope 1 and 2 emissions. The deployment of new energy efficient technologies as well as researching viable methods in supporting low-carbon mobility throughout our operational locations will enable the business to build the foundations of decarbonising our fleet.

Scope 3 Analysis

Materials purchased increasing by comparison with 2023 and updates to defra emissions factors have meant an increase of 4240 tonnes CO2e from previous year to 2024.

Improved collation of material quantity data for plastic duct, cable and steel have continued during this reporting year. Cement, concrete, plastic duct, steel and cable all have higher emission factors in comparison to other purchased materials such as sand and stone. The nature of JSM's work involves energy intensive civil works. As a company, JSM are largely bound to using the materials required by our clients to carry out the jobs safely and to a high standard. Therefore, the input of CO2e from materials is largely out of company control but can heavily impact upon company carbon footprint.

SCOPE SUMMARY

TOP 3 EMISSION CONTRIBUTORS – JSM UK OPERATIONS

1. 60.7% Materials

2. 16.3% Company Vehicles – Diesel and Petrol

3. 12.4% White Diesel for plant use

The influx of work and the nature of our industry stipulates the materials in which we have to utilise in order to provide a safe and reliable product for our clients. Cement, plastic duct, steel and cable have some of the highest emission factors from a Scope 3 perspective, which is why with the future growth of the business, it is important to promote sustainable resource use during project operations and to engage with our clients and supply chain to find alternative methods in reducing the use of resources that require a vast amount of energy to produce. JSM will abide by the Supply Chain Sustainability School principles in attaining and promoting further innovative skills within the markets in which we serve. This will assist senior management and our procurement team in making sustainable decisions when conducting our operations.

The 5% increase in overall fuel consumption and the 27% increase in white diesel consumption has seen company vehicles and plant fuel make up just over 28% of our overall emission contributions for this reporting year. JSM are renowned for their expertise and quality of service within the industry which means that in the future, it will be difficult to anticipate and set targets to reduce the contribution of greenhouse gases from our company fleet if we are required to work further from our operational locations which reside predominantly within the South East. However, JSM have ESG for 2025 to research into the viability and practicality of shifting from vehicles that rely upon combustion technology solely to vehicles that incorporate alternative technologies which produce less CO2.

Electricity purchased has seen an increase in this annual report due to improvement of records of site electricity purchased. During 2022 and 2023 JSM actively sought renewable energy tariffs for Potters Bar head office, operational depot at Barking and Molins substation build site. The switch to a renewable energy tariff at those sites was a positive step and it demonstrates that our environmental management principles are working and can be implemented into further energy saving opportunities at our site compounds.

Business miles have decreased by 2 tCO2e from the previous year, due to a slight decreased number of projects / operational activities during the later part of 2024. This is closely related to the number of full-time employees (FTE) and the company growth. There has been an average total of 319 directly employed staff within this reporting year which is a 14% increase in comparison to last year's figures. The average emissions (Scopes 1, 2 and 3) of each employee contribute to 55.99tCO2e per year. When normalised against company turnover for the reporting year, emission versus turnover contributes 94.43 tCO2e per million pounds earned.

The average emissions (Scopes 1, 2 only) of each employee contribute to 16.49tCO2e per year. When normalised against company turnover for the reporting year, emission versus turnover contributes 27.8 tCO2e per million pounds earned.

TABLE 3: CARBON INTENSITY FIGURES (SCOPES 1 AND 2 ONLY) SINCE BASELINE YEAR (2021) FOR JSM UK OPERATIONS

	2021 (BASELINE)	2022	2023	2024
Scope 1 & 2 Combined Emissions	2347.42	4294.41	4965.47	5588.73
Full Time Employee (FTE)	229.00	269.00	297.00	339.00
Emissions / FTE	**10.25**	**15.96**	**16.72**	**16.49**
Emissions / TO	**28.28**	**37.34**	**33.55**	**27.80**

SETTING A SCIENCE BASED TARGET

Setting Near-term science-based targets ("long term" option is aligning targets with net zero 2050), is broken down differently for Scope 1 & 2 Emissions.

- Scope 1 & 2: Targets must be set to 1.5 °C global warming target, have a set date of between 5-10 years, and must include 95% of our monitored Scope 1 & 2 data. Effectively, this looks like a reduction of 4.2% annually, across both scopes.
- Scope 3: As over 40% of JSM's total emissions is scope 3 (2024 emissions saw 70% attributed to Scope 3), science-based targets must be set for Scopes 1, 2 & 3. These targets for scope 3 must include at least 67% of our total scope 3 emissions and be set to the global warming target of below 2 °C.

JSM are still actively working to collect and report our scope 3 requirements (subcontractors and materials). JSM believe it would be more beneficial to set non-science-based targets, to improve our subcontractor and supply chain carbon visibility, and complete case studies on potential carbon saving ideas (HVO fuel, low carbon concrete etc). This will inform a decarbonisation plan, once science-based targets can be set. This way we would have well informed, data driven carbon reduction targets, and have evidenced ways of hitting the targets we have set.

WASTE REDUCTION

"99% Diversion from Landfill!"

By working closely with our waste contractors, improving internal communication and focusing on our waste hierarchy procedures, JSM has managed to divert just over 99% of waste from landfill, which provides a benchmark to attain which also demonstrates significant steps of implementing and achieving zero waste to landfill.

Over 99% of the 26,865 tonnes of waste has been reused, recycled or utilised for energy production from our offices located at Potters Bar, Barking and all sites. The carbon emissions amounted from this is **30 tonnes of CO2e** which in comparison to disposing to landfill, would have amounted to **172 tonnes of CO2e** being emitted.

A large proportion of JSM Groups waste arisings will go from construction sites into an approved waste treatment facility whereby materials excavated can be screened and re-treated for reuse in future construction projects.

This year has seen **26,865 tonnes** of waste arisings being diverted from landfill and based upon reports from our waste contactors, over 99% of waste arisings have been reprocessed for re-use in the industry. This has also provided a better financial opportunity for JSM as well as promote a more circular-economy within the industry.

The generation of hazardous waste across JSM is generally limited to plant maintenance items such as used oils, filters, aerosol cans, batteries and other components are subject to our waste hierarchy principles however materials such as asbestos and invasive species do have stringent methods in safe disposal. JSM provides training for operatives to identify all materials that have the potential to be hazardous and provide the right guidance in handling and safely disposing of any hazardous material.

JSM are implementing a waste innovation for 2025 through purchase of an aerosol drum piercing unit for use at River Road operational depot. This is a waste management improvement as it can pierce the aerosol cans, altering them from needing hazardous waste disposal to non-hazardous waste disposal (as metal packaging waste, EWC 150104).

JSM Republic of Ireland, Europe and Middle East

JSM Republic of Ireland works included work via a subcontractor during June and July 2024 and the total Scope 3 carbon contribution from these works was **24.6 tCO2e**, primarily contributed from business travel (petrol and diesel usage and ferry journeys) and material purchases of power cable.

JSM Europe (including Germany, Netherlands) works are currently being planned and carbon data will be recorded once works begin, likely September 2025 in Berlin.

JSM Middle East has planned water pipe works in Abu Dhabi from April 2025 and carbon data will be collated to Scope 1, 2 and 3 data, including international and internal flights.

The carbon data for JSM UK, Republic of Ireland, Europe and Middle East will be collated separately and combined in one results table in future year Performance Reports. The Novata, Carbon Navigator+ tool has been recommended for use by Towerbrook (Investor) and will be implemented for future years carbon calculations.

TRANSPORT & PLANT

JSM operates its own fleet of haulage vehicles and vans to ensure high safety standards are met, as well as serve and deliver our operations to maximum efficiency. Our fleet of vehicles consequently, has a significant impact on the business's GHG emissions.

In order to manage our potential impact and to ensure that our fleet of vehicles are optimised for efficiency, all our vehicles have trackers installed to monitor for any inappropriate use. We have also modernised our company car fleet so that the leasing vehicles offered emit under 120g/km CO2 emissions and also use petrol/hybrid technologies to further reduce our Scope 1 emissions. All JSM employees who operate our vehicles also have a dedicated fuel card which enables us to collate fuel usage from each individual.

With the new Ultra-Low Emissions Zone (ULEZ) that has been rolled out in London on April 8th, 2019. JSM have already modernised its fleet to comply and meet the Euro 6 emissions standards that are required for the ULEZ. We are also a voluntary member of the Fleet Operator Recognition Scheme (FORS) that enables JSM to continually manage our performance and continue to improve road safety and reducing emissions.

The opportunities of efficiency don't only reside on our operational vehicles but opportunities in improving our emissions can also be found in our plant vehicles. For the operations of depot based in London, the depot has procured lifting-plant that is electrically powered which has saved a further 10% of CO2 savings in comparison to diesel operated lifting plant.

The procurement of this form of technology will help reduce emissions from plant machinery and will also play a role in reducing the overall consumption of white diesel.

JSM will also be investigating the feasibility of installing electrical re-charging points at strategical operational sites which can accommodate future electric vehicles and use of hydro-treated vegetable oil as an alternative to diesel to also aid in supporting the transition to low-carbon mobility.

SUPPLIERS & CONTRACTORS

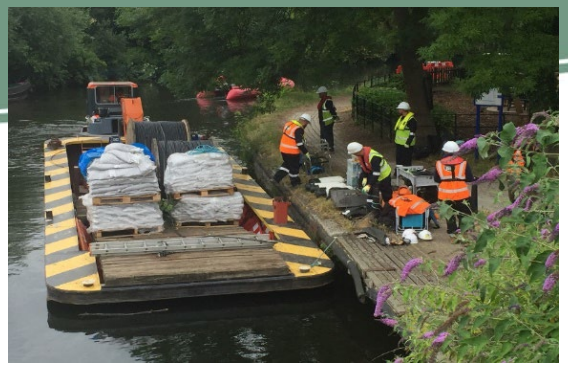
The business has a Procurement Policy in place which provides a framework which all employees engaged in procurement activities are expected to operate.

We evaluate and select manufacturers and suppliers that operate to recognised standards supported by demonstrated sustainability through the use of certified timber/paper sources, recycled materials, credible recyclable routes for end of life products.

JSM are using recycled cement based sand and Structural Material for Reinstatement (SMR) on the majority of our power and comms projects, this is a sustainable material that JSM use, with consent from the Local Authorities.

SMR is a cementitious binder which enables the re-use of almost 100% of the host material, diverting waste from landfill and eliminating the import of aggregate. These uniquely designed binders are environmentally friendly and significantly reduce carbon emissions.

Two recent supplier additions have been engagement of use of Community Wood Recycling (CWR) who are the UKs leading social and environmental social enterprise network for removal of waste timber from yards / sites. Recycling Lives have also been onboarded to allow recycling of all used PPE (flame retardant overalls, high vis jackets, high vis coats, hard hats, ear defenders, safety glasses and safety boots). PPE will be segregated by type, branding removed (allowing increased brand security) and recycled into garments or go through energy recovery.



COMPLIANCE WITH REGULATION AND STANDARDS

JSM understands that to be recognised as an organisation that is operating in a legal, effective, economic, environmentally and socially responsible manner, compliant with the recognised standards of sustainable development and key stakeholder requirements.

There are a number of voluntary codes in place such as:

- ISO 14001:2015 – Environmental Management Systems
- BS 8900 – Guidance to Managing Sustainable Development
- ISO 50001 and EN16001– Energy Management Systems
- ISO 14065 – Greenhouse Gases
- BS ISO 10001 - Quality Management and Customer Satisfaction

During this review period, JSM have retained the latest ISO 14001:2015 certification and there have been no significant environmental incidents, emissions, spillages, releases or activation of the Environmental Emergency Action Plans have occurred during the review period at any JSM Group operating centre or worksites.

No environmental non-conformances have been raised. The Group have incurred no enforcement action or improvement notices from the Environment Agency or by local authorities.

ENVIRONMENTAL AWARENESS & TRAINING

JSM recognises the need to raise the environmental awareness and competencies of its employees.

As a business, we feel it's essential to provide any JSM employee or subcontracted individual that is working on our behalf, must adhere to our policies prior to commencing any work. Our induction and Environmental Awareness training covers key environmental aspects of the business such as:

•**Carbon Footprint –** Reiterating the businesses need to recognise and publish its carbon footprint and the measures in which to reduce it

•**Trees, NJUG 4 –** A policy produced by the National Joint Utilities Group ensuring works carried out near trees will not cause damage

•**Noise Nuisance –** Highlighting noise pollution and the procedures to avoid complaints and nuisances

•**Fuel Storage / Refuelling –** An emphasis on not refuelling anywhere near a water course or effluent point (drainage)

•**Spill Response & Control –** Providing an action plan and response in the event of a spill

•**Waste Hierarchy –** The necessity of correct disposal of hazardous and non-hazardous waste (Reduce, Reuse, Recycle, Recovery)

The SHEQ team also conducts briefings and meetings on sites to promote and communicate best practices in relation to environmental management.

JSMs Project Managers, Site managers and Site Supervisors play a crucial role in ensuring business success as well as meet their environmental responsibilities. Leadership by top management plays a pivotal role in ensuring environmental governance and systems are maintained. JSM will be continuously improving the current Environmental Awareness training that enables all staff and contractors to perform their duties in an environmentally responsible manner.

SUSTAINABILITY & SOCIAL VALUE

Sustainability as a strategic model has grown beyond recognition, developing to recognise how business can be undertaken responsibly and still be profitable. Evolving from a focus on the environment – carbon footprint, waste reduction and pollution prevention, to a broader base throughout the business and society, tied into profitability. No longer just a measure of goodwill, now a measure of good business.

Increasingly, organisations are taking account of the wider economic, social and environmental effects of their actions. Social Value serves as an umbrella term for these broader effects. Organisations which make a conscious effort to ensure that these effects are positive can add social value by contributing to the long-term wellbeing and resilience of individuals, communities and society in general. For businesses with sustainability strategies, social value reporting is the obvious next step, as it will allow JSM to track measurable actions and report them in a way that our clients and other stakeholders can relate to. We will make our operations as sustainable as possible by using the One Planet Living framework.

CASE STUDY: FAIR HAVENS HOSPICE VOLUNTEERING

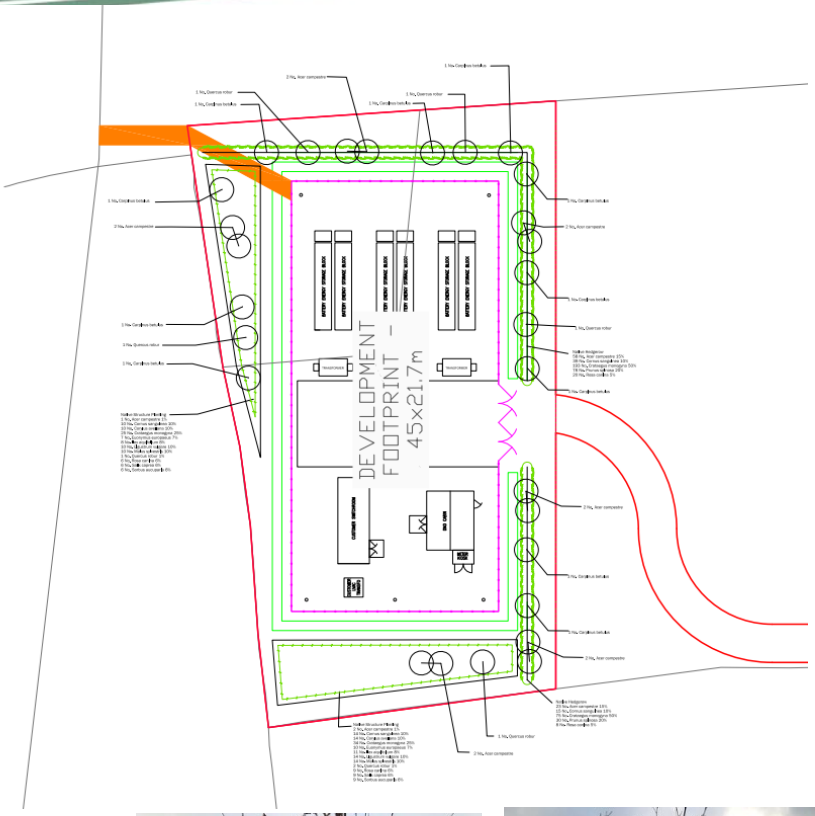
Fair Havens is an adult's hospice set in Southend-On-Sea, Essex. They are a nursing-led hospice with a mixture of qualified nurses, healthcare support staff and trained volunteers. On 16th April 2024, 6 members of JSM Group volunteered at Little Havens Hospice where they cleared up walking paths, arranged and cleaned the waste skips, scrubbed moss from the footpaths to ensure safe walking paths for the children and staff at the hospice. 30 volunteering hours completed.

This opportunity has led to collaboration and development of relationships between Havens Hospice and JSM and local communities of Essex and London who use the Hospice will benefit. The volunteering counts towards JSM's One Planet Action Plan – adding Social Value towards our Land and Nature and Community targets.

CASE STUDY: BARKING FOOD BANK VOLUNTEERING On 18th October 2024, JSM provided a volunteer team to support the Barking food bank. The team challenge was focused around sorting through inventory. To sort through food donations by date and product. To help organise and tidy the food bank. 35 volunteering hours completed. Total volunteering hours = 65 volunteering hours for 2024. This opportunity has led to collaboration and development of relationships between Barking Food Bank and JSM and local communities of Essex and London who use the Food Bank will benefit. The volunteering counts towards JSM's One Planet Action Plan – adding Social Value towards our Community targets.

BIODIVERSITY & LAND MANAGEMENT

The Group's biodiversity approach is to focus on maintaining legal compliance and be receptive to opportunities that arise to work collaboratively with all interested parties on projects within or in close proximity to our operations. All works carried out by JSM undergo vigorous research and planning to deliver to our client's satisfaction, without having a negative impact on our environment. JSM only acquires professional ecologists and accredited consultants that have helped us deliver challenging projects.



CASE STUDY: TESLA, BROADDITCH

JSM was chosen to deliver a new 33kV cable route and battery storage site for Tesla in Broadditch, Kent. On this project, JSM fulfilled the duties to;

- Design & Build Battery Storage Development (45m x 21.69m) compound inclusive of site clearance, levelling etc, all civils works onsite inclusive of infiltration trench.
- Supply and installation of DNO 2-panel 33kV substation and associated contestable works and all onsite cabling.
- Position of tesla free issued equipment including, 6Nr megapacks, 3Mr duel secondary round 33/0.48kV transformers, Customers switchroom complete with internal equipment.
- Landscape Strategy undertaken including the addition of 147 trees, 123 shrubs and 539 native hedgerow plants, to screen the site and increase the biodiversity net gain of the project.

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All information disclosed within this report is factual at the time of producing. The information provided has been verified and checked. All data has been investigated to ensure the identification of anomalies and to ensure that the data presented is consistent.

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