

+



ISO9001:2015 Quality Management System

Infrastructure Managers Limited

IML Carbon Management Plan

Document Version Control

Document Title	IML Carbon Management Plan
Document Reference	EMS_CMP
Department Owner	Compliance
Issue Date	01/07/2023
Issue Number	2307
Authorised Person	Caroline Johnston
Last Management Review	06/07/2023
Reviewed By	Chris Richardson

Contents

- 1 Carbon Management Policy**.....3
- 2 Carbon Management Plan**3
 - 2.1 Scope3
 - 2.2 IML’s Carbon Management Process4
 - 2.3 Our Carbon Reduction Target.....5
- 3. Carbon Footprint Tracking**5
 - 3.1 Baseline carbon footprint5
 - 3.2 Current Emissions carbon footprint.....5
- 4. Carbon Reduction Plan**5
 - 4.1 Acknowledgements of company’s restrictions5
 - 4.2 Emission reduction targets.....5
 - 4.3 Carbon Reduction Projects.....5
 - 4.3.1 Certification6
 - 4.3.2 Recycling and Waste Management6
 - 4.3.3 Travel6
 - 4.3.4 Office Energy Usage.....6
- 5. IMLs Carbon Offsetting Plan**7
 - 5.1 IMLs Approach to Carbon Offsetting7
- 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 by the end of 2023. 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.

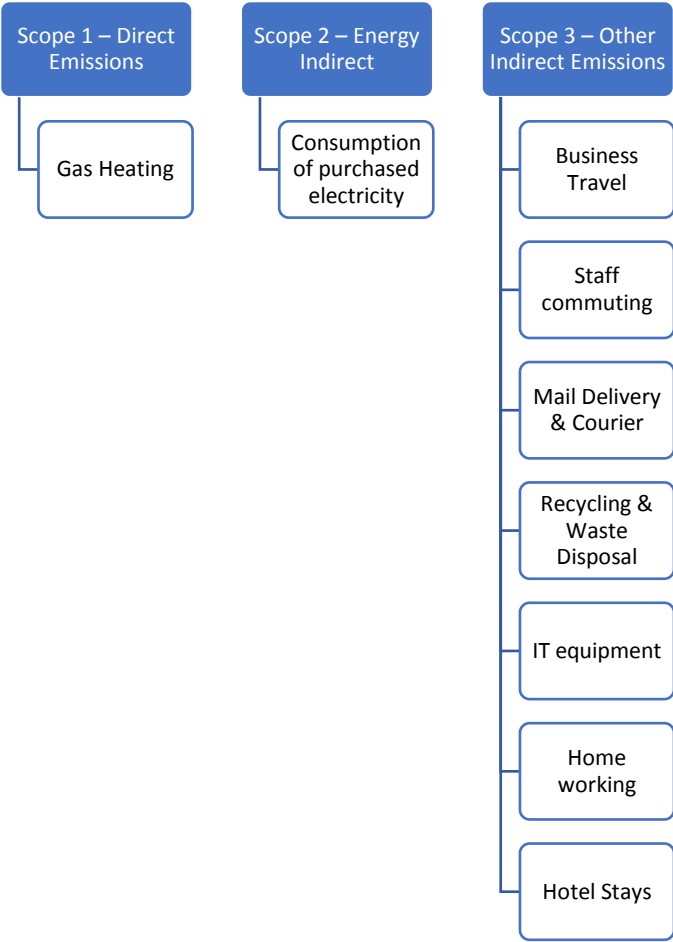
2 Carbon Management Plan

2.1 Scope

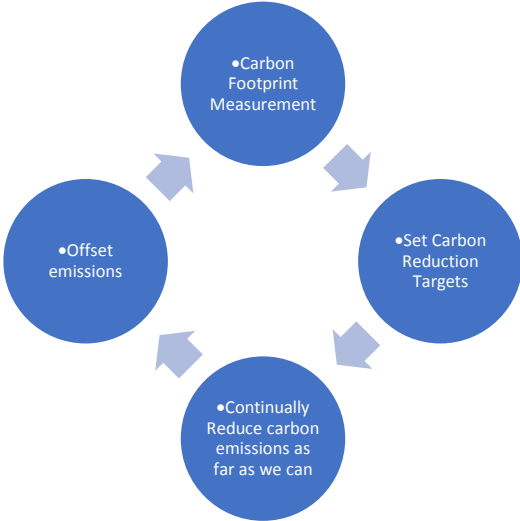
There are 3 categories of emissions as follows:

- 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:	2022
Emissions	TOTAL (tCO2e)
Scope 1	14
Scope 2	12
Scope 3	237
Total Emissions	263 tCO2e

3.2 Current Emissions carbon footprint

As this is our second year calculating our carbon emissions, IML will publish our 2023 emissions in 2024 following verification from our third-party verifier.

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, which is not uncommon. The heating is a central heating system, and we are therefore unable to make any changes. Due to the length left of our lease it would not be cost effective to install new systems (e.g. heating controls, LED lighting) without our landlord being willing to pay for these at least in part as an upgrade to the property. This is not an option at present however IML are seeking new premises from 2024 onwards. Energy efficiency will be a key driver for future IML property acquisitions.

4.2 Emission reduction targets

In order to continue to progress achieving Net Zero, we have adopted the following carbon reduction targets.

IML are projecting that we can 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 and office energy usage and proactive recycling and waste management practices. We are also working to achieve ISO14001 certification.

4.3.1 Certification

Action Number	TR01
Action description	Achieve ISO14001 Accreditation
Allocated to	IML Compliance
Performance assessment (to be completed 6 months after the end of the appraisal period)	External Audit expected in July 2023

4.3.2 Recycling and Waste Management

Action Number	TR01
Action description	Encourage increased recycling in the office with less waste going to landfill through removal of desk side waste bins and more recycling stations
Allocated to	IML Office Management
Performance assessment (to be completed 6 months after the end of the appraisal period)	Via supplier waste management reports

4.3.3 Travel

Action Number	TR01
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.
Allocated to	All staff
Performance assessment (to be completed 6 months after the end of the appraisal period)	Via IML Expenses Travel Reports

4.3.4 Office Energy Usage

Action Number	HC01
Action description	Encourage less office energy usage through switching off lights, turning off radiators & TV's/ screens where necessary.
Allocated to	All staff
Performance assessment (to be completed 6 months after the end of the appraisal period)	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 Q4 2023. 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 reporting¹.

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

Signed on behalf of Infrastructure Managers Limited

James Cornock:



Chris Richardson:



July 2023

¹ [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)