# Infrastructure Managers Limited

# 2026 Carbon Management Plan

| Document Version Control | |
|---|---|
| Document Title | 2026 Carbon Management Plan |
| Document Reference | IML_CMP |
| Department Owner | Compliance |
| Issue Date | 20/05/2026 |
| Issue Number | 4 |
| Authorised Person | Caroline Johnston |
| Review Period | Annual |

# 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.

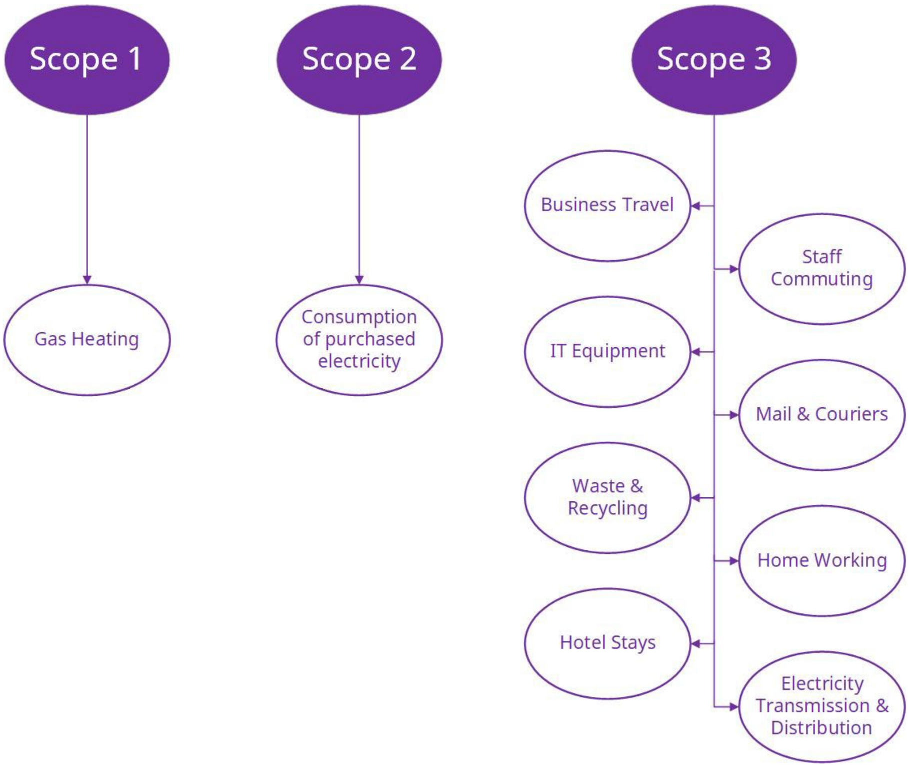
# 2. Carbon Management Plan

## 2.1 Scope

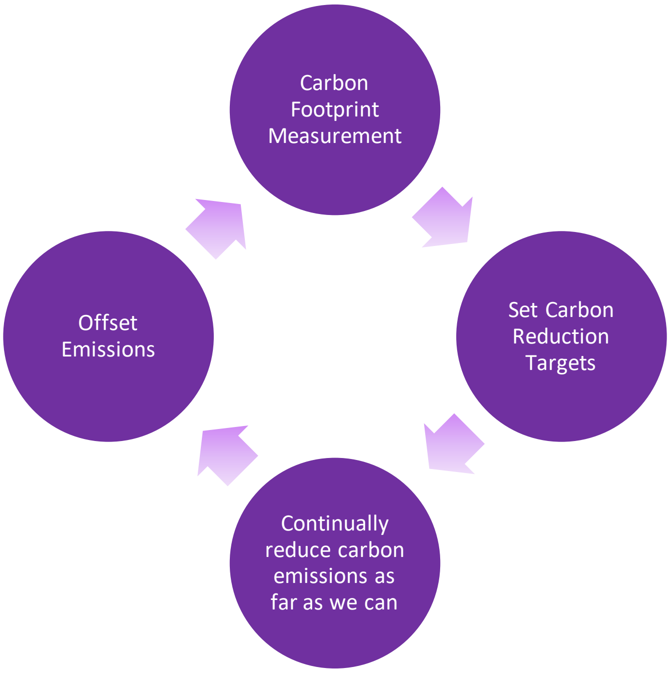
There are 3 categories of emissions as follows:

- **Scope 1 emissions:** the Green House Gas (GHG) emissions that a company directly makes
- **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.

At 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 per capita 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 reductions can be measured.

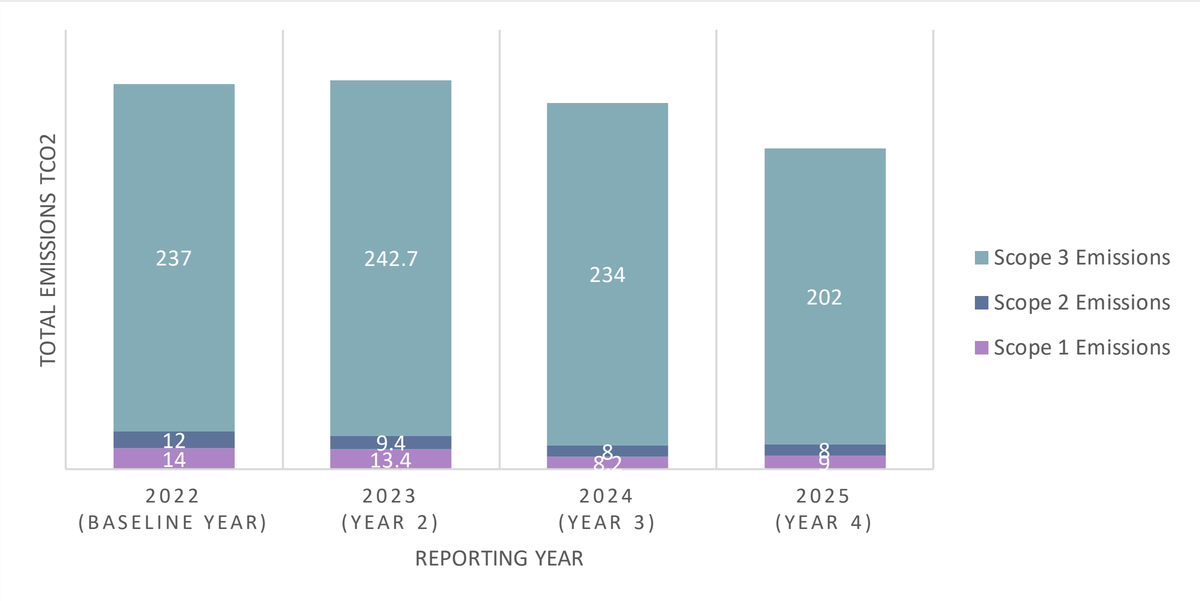
The baseline year for comparing carbon footprint reductions is 01/01/2022 to 31/12/2022.

| **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

| Year 4: 2025 | |
|---|---|
| **Emissions** | **TOTAL (tCO2e)** |
| Scope 1 | 9 |
| Scope 2 | 8 |
| Scope 3 | 202 |
| **Total Emissions** | **219 tCO2e** |

### 3.3 Emissions 2022 - 2025




### 3.4 What we did during Year 4

This year we have reduced our overall carbon footprint by a further 13%. Here are some of the measures we took during 2025 which contributed to our reduction.

- Maintained our 14001 certification – this helps us monitor and control our processes relating to our environmental impacts.
- Worked with our building management to ensure all our general waste is no longer going to landfill and is instead incinerated to generate energy. This has made the biggest contribution to our reduction figures.
- Continued to promote mindful travel practices including the use of video conferencing where possible.

## 4. Carbon Reduction Plan

### 4.1 Acknowledgements of Company's Restrictions

We moved into new office premises in January 2024, and energy efficiency was a key factor in the selection of our new premises. Our 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 business travel. Whilst we cannot reduce the amount of 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

To ensure we maintain our net zero carbon emission stats, we aim to reduce our carbon footprint by 5% per year per capita 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.

#### 4.3.1 Certification

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

#### 4.3.2 ESG Training Plan

| Action Number | TR02 |
|---|---|
| Action description | Develop an ESG training plan to increase employee awareness. |
| Allocated to | IML Compliance |
| Performance assessment | Astute Training Reports. |

#### 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. |
| Allocated to | All staff |
| Performance assessment | Via IML Expenses Travel Reports |

## 5. IML's Carbon Offsetting Plan

In order to maintain our net zero status, we have to offset any remaining carbon footprint which we cannot eliminate.

Our offsetting methodology and projects 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 data 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 2026. For us that means projects verified against:

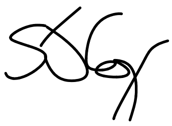
- Gold Standard; or
- Certified Emission Reductions (CERs).

## 6. Declaration

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and using the appropriate Government Emissions Conversion Factors for Greenhouse Gas Company Reporting[1].

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

Signed on behalf of Infrastructure Managers



Steve Cooper – Chief Executive Officer

Date May 28, 2026

[1] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

# IML Carbon Management Plan 2026

Final Audit Report 2026-05-28

| | |
|---|---|
| Created: | 2026-05-28 |
| By: | Charlene Clark (charlene.clark@iml-uk.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAMac1CrESg_B2G8nZK5bjBS2P4BY20JOz |

## "IML Carbon Management Plan 2026" History

Document created by Charlene Clark (charlene.clark@iml-uk.com)
2026-05-28 - 2:22:07 PM GMT

Document emailed to Steve Cooper (steve.cooper@iml-uk.com) for signature
2026-05-28 - 2:22:54 PM GMT

Email viewed by Steve Cooper (steve.cooper@iml-uk.com)
2026-05-28 - 2:59:48 PM GMT

Document e-signed by Steve Cooper (steve.cooper@iml-uk.com)
Signature Date: 2026-05-28 - 3:01:35 PM GMT - Time Source: server - Signature Appearance Selected: DRAW

Agreement completed.
2026-05-28 - 3:01:35 PM GMT