

John Paul Construction

Building Smarter for a Better Future

Climate Transition Plan //

johnpaul.ie

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CEO Statement

The publication of our first Climate Transition Plan represents an important step forward in the evolution of John Paul Construction.

I am pleased to introduce our first Climate Transition Plan, which sets out how we intend to translate our climate ambition into structured and measurable action. It builds on the progress we have made in recent years and provides a clear direction for the next phase of our sustainability journey.

The scale of the climate challenge is significant, particularly for the construction sector. However, this Plan gives us confidence that we are moving in the right direction. It brings greater focus to the actions required across our operations and value chain and provides a framework for measuring progress, strengthening accountability and supporting informed decision-making.

Our commitment is clear. We aim to achieve Net Zero greenhouse gas emissions across our value chain by 2050, supported by our validated near-term and long-term Science Based Targets. Delivering this ambition will require sustained effort, investment and innovation, together with a willingness to continually improve how we design, procure and deliver our projects.

Importantly, climate action is not a standalone initiative. It is becoming embedded within our business-as-usual approach, informing our strategy, governance, procurement, project delivery and investment decisions. This will strengthen our resilience, support our competitiveness and help us continue to deliver lasting value for our clients and communities.

No organisation can make this transition alone. Progress will depend on the dedication of our people and close collaboration with our clients, design teams, suppliers, subcontractors and industry partners. By working together, sharing knowledge and embracing practical innovation, we can support meaningful change across our business and the wider construction sector.

This Plan marks the beginning of the next stage of our journey. As technologies develop, data improves and market conditions evolve, we will continue to review our progress, strengthen our approach and report transparently on our performance. While the pathway will evolve, our commitment to ambitious climate action and responsible leadership will remain.

I would like to acknowledge the work of our Sustainability Team, ESG Committee and colleagues across the business who contributed to the development of this Plan. Their commitment has established a strong foundation for delivery.

Together, in partnership with our clients, design teams and supply chain, we will continue to build smarter for a better future.

Sincerely,



Liam Kenny
Chief Executive Officer



Executive Summary

At John Paul Construction, sustainability is central to how we do business and to our ambition of **Building Smarter for a Better Future**. We are committed to being a responsible business, operating in a way that protects the environment, supports our communities and helps leave the planet in a better condition for future generations.

The climate and nature emergencies declared in Ireland and other regions where we operate require urgent and sustained action. As a leading construction company delivering projects across Ireland, the United Kingdom and mainland Europe, we recognise our responsibility to reduce our environmental impact, support national and European climate goals, and help our clients deliver lower-carbon, resource-efficient and climate-resilient buildings and infrastructure.

This first Climate Transition Plan brings together our climate ambition, science-based targets, decarbonisation priorities, resilience measures and governance arrangements. Our commitment is to achieve net-zero greenhouse gas emissions across our value chain by 2050 and our near term targets by 2033.

This Plan converts our climate ambition into a clear set of governed, measurable and publicly reported commitments. These commitments address our direct operations and value chain, while recognising the connections between climate change, water, biodiversity, forests and resource use. Progress will be overseen through our Board and ESG governance structures, measured through defined performance indicators and disclosed through our annual Sustainability Report and environmental reporting.

Through responsible leadership, early engagement, procurement, innovation and practical project-level action, we will work to connect our clients' low-carbon ambitions with supply chain capabilities. We will report transparently on progress and continue to strengthen our approach as data, technologies and market conditions evolve.

This Plan represents an important step in John Paul Construction's transition. We are committed to supporting wider climate and nature objectives and contributing to a lower-carbon, more resilient built environment that delivers lasting value for our clients, employees, supply chain partners, communities and future generations.



Our Approach to Climate Transition Planning

As a construction company, climate change is one of our most material sustainability topics. Our activities generate greenhouse gas emissions through the energy and fuels used in our operations and, more significantly, through the materials, products and services procured across our value chain. We recognise that these impacts contribute to climate change and that we have a responsibility to mitigate them.

Climate change and the transition to a low-carbon economy also create risks and opportunities for our business. These include evolving regulatory requirements, changing client expectations, the availability and cost of lower-carbon materials, supply chain resilience, physical climate impacts, and growing demand for sustainable buildings and infrastructure. Our transition planning approach is designed to help us respond to these matters in a structured and practical way.

Our approach began with mapping John Paul Construction's business model and value chain, followed by a Double Materiality Assessment aligned with the European Sustainability Reporting Standards. This enabled us to identify and prioritise our most significant climate- and nature-related impacts, risks and opportunities.

We then undertook a detailed Climate Resilience and Scenario Analysis to assess how physical and transition risks could affect our operations, supply chain, financial performance and long-term resilience under alternative climate scenarios. These findings informed our science-based targets, decarbonisation pathways and priority levers across site energy, fleet and plant, purchased materials, and subcontracted works.

The resulting actions are integrated with our corporate strategies, including our Sustainability Strategy 2030, and supported by defined governance structures, policies, management systems, responsibilities and monitoring processes. Together, these elements provide a structured approach to implementing the Plan, tracking performance, managing emerging risks and strengthening our response as data, technologies and market conditions evolve.

This Plan reflects John Paul Construction's current climate transition plans for the period 2026 to 2030, inclusive. We will report annually on our progress through our Sustainability Report and will formally review and update the Climate Transition Plan every five years.

An earlier review may be undertaken where significant changes to our business model, scale or activities, targets, emissions profile, regulatory environment, climate risks or decarbonisation pathways could materially affect the Plan's underlying assumptions, targets or priorities. Such changes may include significant revenue growth, acquisitions, entry into new markets or substantial changes in the nature or geographic profile of our operations.

Our Climate Transition Plan (CTP) outlines the following:

- **Where we are:**
  Our business model, value chain, emissions profile and material climate and nature-related impacts, risks and opportunities.
- **Where we need to get to:**
  Our climate ambition and science-based emissions-reduction targets.
- **How we will get there:**
  Our decarbonisation and resilience measures, supported by appropriate resources, engagement, governance and performance monitoring.



Integrating our Strategy

Our Sustainability Strategy 2030 provides the strategic foundation for this plan. It is structured around four pillars: Building Responsibly, Environmental Stewardship, Our People and Community Impact. Climate and nature-related impacts, risks and opportunities are most directly embedded through the Building Responsibly and Environmental Stewardship pillars.

Progress is monitored through verified emissions reporting, audits, management systems, digital platforms, supplier engagement metrics and our annual Sustainability Report, embedding climate and nature within business and project delivery.

Sustainability Strategy Pillars

Building Responsibly	Environmental Stewardship	Our People	Community Impact
We collaborate with our supply chain to enhance ESG performance through clear standards, responsible sourcing, and continuous improvement - driving innovation, advancing sustainable materials and resource use, and embedding digital solutions across our projects.	We take action on climate change by setting science-based targets aligned to achieving Net Zero by 2050, embedding lifecycle thinking across our operations and supply chain, and protecting the environment through efficient resource use, waste reduction, and circular practices.	We invest in our people by developing future talent, building the skills and capabilities needed for long-term success, and fostering a safe, inclusive and engaging workplace where wellbeing and high performance go hand in hand.	We create lasting social value in the communities where we operate by supporting charities and social enterprises, enabling meaningful community engagement, and delivering measurable, positive outcomes on every project.
Main Themes: • Sustainable procurement • Sustainable materials & resources • Innovation and digitalisation	**Main Themes:** • Climate action • Environment and nature • Resource use	**Main Themes:** • Health, safety and wellbeing • Training & development • Employee engagement & inclusion	**Main Themes:** • Corporate giving • Community support • Social outreach

Our Strategy 2030 - Sustainability Pillars & Main Themes

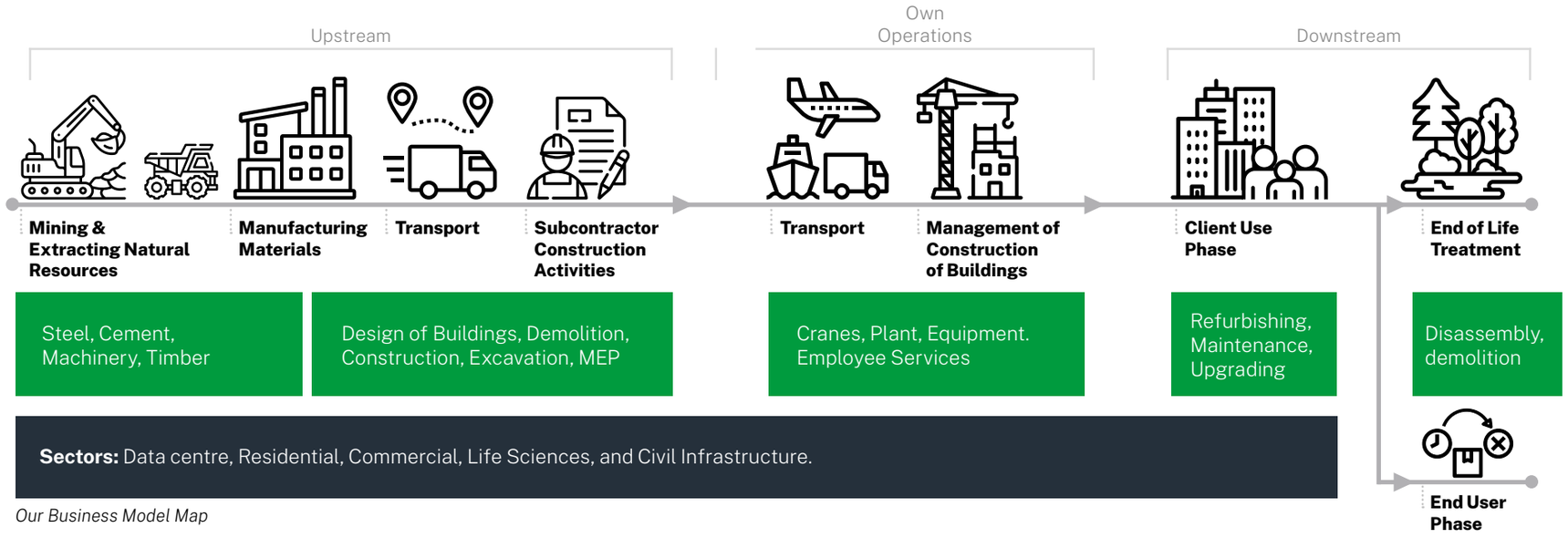
Mapping our Business Activities

John Paul Construction manages the delivery of construction and civil engineering projects across Ireland, the United Kingdom and mainland Europe. Our work spans a broad range of sectors, including data centres, residential, life sciences, commercial development and civil infrastructure.

On our projects, we typically act as the General Contractor and assume the role of Project Supervisor Construction Stage (PSCS) in Ireland and Principal Contractor in the United Kingdom and other relevant jurisdictions. Our role is to coordinate and oversee our supply chain and project teams in the delivery of our clients' projects. We take overall responsibility for the safe, efficient and coordinated delivery of the works, while working closely with clients, designers, consultants, and supply chain partners (our value chain).

Our value chain extends well beyond our **own operations**, as per table 1 below. **Upstream**, it includes the extraction, manufacture, supply and transportation of construction materials, products, plant and equipment, as well as the specialist services provided by our subcontractors and suppliers. Within our own operations, it includes the management of construction sites, offices, depots, company vehicles, site energy, temporary works, waste and resource use. **Downstream**, it includes the buildings and infrastructure we help deliver, the way these assets are designed, constructed, operated, maintained, adapted and, ultimately, deconstructed or reused.

As part of developing our Sustainability Strategy 2030 and this Climate Transition Plan, we mapped our value chain and undertook a double materiality assessment to identify the impacts, risks and opportunities most relevant to John Paul Construction. This process considered both how our activities affect people and the environment, and how sustainability-related issues may affect our business performance, resilience and long-term value creation.



Our Business Model Map

Stakeholder perspectives were an important input to our double materiality assessment process. We identified employees, clients, subcontractors, suppliers, communities, business partners and nature as key stakeholder groups. Climate change, biodiversity and resource-use were identified as the environmental topics of greatest relevance to these stakeholders and to John Paul Construction's own business model.

Impacts, Risks and Opportunities

Our Double Materiality Assessment identified the principal climate and nature-related impacts, risks and opportunities across our upstream value chain, own operations and downstream activities. The Climate and Nature related Impacts, Risks and Opportunities in our value chain are summarised in the tables below. These findings informed our subsequent Climate Resilience and Scenario Analysis.

Climate & Nature-related '**Impacts**' across our Value Chain

Upstream	Own Operations	Downstream
Impacts	**Impacts**	**Impacts**
• Material extraction, processing, manufacture and transport generate significant GHG emissions. • Material supply can contribute to resource depletion, habitat disturbance, land degradation, water impacts and waste.	• Scope 1 emissions from fuel used in company vehicles, generators, owned plant and site equipment. • Scope 2 emissions from purchased electricity used in offices, depots and construction sites. • Site activities can affect local environments through land disturbance, soil sealing, excavation, dust, noise, water management, temporary works and waste. • If not carefully managed, construction can affect soils, habitats, biodiversity and resource use.	• Buildings and infrastructure have long lifespans, so design, procurement and construction decisions influence future energy use, embodied carbon and resilience. • Assets not designed for adaptability, dismantling, reuse or material recovery can increase lifecycle waste and resource depletion.

Climate & Nature-related '**Risks**' across our Value Chain

Upstream	Own Operations	Downstream
Risks	**Risks**	**Risks**
• Extreme weather may disrupt supply chains, transport routes, energy systems and material availability. • Material shortages, cost increases and regulatory change may affect project costs, programme certainty and supply chain resilience. • Limited availability of lower-carbon materials may constrain progress against Scope 3 targets.	• The main physical risks to our sites are flooding, storms, high winds, heavy rain, extreme heat and freezing conditions. These events could damage assets, disrupt lifting and deliveries, reduce productivity and delay project programmes. • Transition risks include higher fuel and electricity costs, carbon pricing and evolving client requirements. • Rapid changes in low-emission plant, fleet and equipment technologies may create asset and investment risks.	• Increasing client, regulatory and market expectations for lower-carbon, resource-efficient and climate-resilient assets. • Limited technology development, material availability, cost competitiveness or supply chain readiness may slow low-carbon delivery. • Failure to respond to evolving expectations could limit access to future opportunities or reduce competitiveness

Climate & Nature-related '**Opportunities**' across our Value Chain

Upstream	Own Operations	Downstream
Opportunities	**Opportunities**	**Opportunities**
• Improve carbon data and supplier-specific emissions information. • Increase the availability and use of lower-carbon materials, products and solutions. • Strengthen responsible sourcing, product innovation and circular procurement. • Collaborate with suppliers, subcontractors, designers and clients to reduce embodied carbon.	• Improve efficiency and reduce emissions through better energy management, smart metering and earlier grid connections. • Use hybrid power, battery energy storage systems, renewable electricity, lower-emission fuels and electrification where feasible. • Reduce waste and improve resource efficiency through reuse, recycling and circular economy principles. • Strengthen resilience and manage costs through better logistics, temporary works planning and climate-resilient site controls.	• Help clients deliver lower-carbon, resource-efficient and climate-resilient buildings and infrastructure. • Influence outcomes through early contractor involvement, buildability advice, procurement, material selection and construction methods. • Capture growing demand for projects supporting decarbonisation, climate adaptation, resilient infrastructure and improved environmental performance. • Strengthen John Paul Construction's position as a contractor capable of meeting evolving climate and sustainability expectations.

Metrics

John Paul Construction has measured its carbon footprint annually since 2023. This is a core part of our climate strategy, as it provides the baseline for our science-based targets, enables year-on-year tracking of progress, and helps us identify the emissions hotspots that require priority action.

Our greenhouse gas emissions are calculated in line with the GHG Protocol, using the operational control consolidation approach. Our emissions inventory is independently verified annually by a third party in accordance with ISO 14064-3.

Our emissions-reduction targets are measured in absolute tonnes of carbon dioxide equivalent (tCO2e) against our validated baseline years.

Progress against our SBTi-approved targets is measured from our validated baseline carbon footprints:

Carbon baseline

Baseline category:	Baseline year:	Baseline emissions:
Scope 1-2	2023	4,369.86 tCO_2e
Scope 3	2024	160,142.82 tCO_2e

Scope 1 & 2

Scope 1 emissions mainly arise from fuels used in company vehicles, generators, owned plant and site equipment across our active projects. Diesel is the primary contributor, particularly on sites that rely on temporary power before a grid connection is available.

Diesel remains the primary contributor, particularly on sites that rely on temporary power before grid connection is available.

Scope 2 emissions arise from purchased electricity used in our offices, depots and construction sites.

Scope 3

Purchased Goods and Services account for approximately 97% of **Scope 3** emissions.

Most of these emissions relate to materials, products and subcontracted works procured for client projects, including the embodied carbon of construction materials and specialist packages.

Other **Scope 3** sources include upstream transport, business travel, employee commuting, capital goods and waste management. Although smaller in scale, these are important because **John Paul Construction** has greater operational control or influence over how they are managed.

Emissions Profile for John Paul Construction



Metrics

The table below shows our verified carbon footprint calculations from 2023 to 2025. It shows that from our absolute Scope 1 and 2 emissions decreased by 20.1%, from 2023 (baseline) to 2025. It also shows that our absolute Scope 3 emissions increased by 7% from 2024 (baseline) to 2025. This reflects our substantial progress on decarbonising our own operations, during a period of strong business growth. However, it also reflects that the benefits of our Scope 3 decarbonisation actions have not yet been fully realised.

Ref:	GHG Emissions [tCO_2e]	2023	2024	2025	Trend from baseline
1	**Direct GHG emissions**	**4,081**	**3,724**	**3,311**	▼
2a	**Indirect GHG emission from imported electricity (Market Based)**	**289**	**126***	**182**	▼
2b	Indirect GHG emission from imported electricity (Location Based)	571	360*	639	▲
3	**Indirect emissions from Value Chain**	**144,117***	**160,142***	**171,513**	▲
3.1	Purchased goods and services	140,497	156,084	166,824	▲
3.2	Capital goods	477	408	640	▲
3.3	Fuel- and energy-related activities (not included in Scope 1 or 2)	1240*	1034*	1,490	▲
3.4	Upstream transportation & distribution	1245*	2,049*	1,582.7	▼
3.5	Waste generated in operations	178*	50*	47	▼
3.6	Business travel	240	253	647	▲
3.7	Employee commuting	241*	264*	282	▲
Total Carbon Emissions (Scope 1, 2 & 3)		**148,487***	**163,992***	**175,006**	▲
Carbon intensity Scope 1 & 2 (tCO_2e / € million)		**7.7**	**6.0**	**3.9**	▼
Carbon Intensity Scopes 1-3 (tCO_2e / € million)		**261.4***	**256.6***	**193.4**	▼

Carbon Footprint extract from Sustainability Report 2025

Values denoted with * have been updated from previously published data due to availability of more accurate data. Location-based Scope 2 values (2b) and Carbon Intensity (tCO_2e/€m) values are for information only and presented as a supporting indicator of carbon efficiency. Our science-based targets are assessed using Absolute Emission-reductions and 'Market Based' scope 2 values, from the relevant baseline year.



Targets & Commitments

John Paul Construction has set near-term and long-term science-based emissions reduction targets, validated by the **Science Based Targets initiative** (SBTi). These targets support our overall ambition to achieve net-zero greenhouse gas emissions across our value chain by 2050 and provide the framework against which we will measure and report progress.

Our targets are informed by the latest climate science, the goals of the **Paris Agreement** to limit global warming to 1.5°C, and internationally recognised pathways for achieving Net Zero by 2050. They were developed using the **SBTi Corporate Net-Zero Standard** and the SBTi cross-sector pathway, which provides a science-based methodology for companies to set emissions reduction targets consistent with reaching net zero by 2050 at the latest.

The targets apply to **John Paul Construction's organisational greenhouse gas emissions inventory**, calculated using the GHG Protocol operational control consolidation approach. They are **absolute emissions reduction targets**, meaning progress is measured by reducing total emissions against the relevant base year, rather than by reducing emissions intensity only.

John Paul Construction is a signatory to **Business in the Community Ireland's** Accelerate: The Business Pact for Climate and Nature. The Pact commits signatories to set science-based net-zero targets, develop and disclose a credible Climate Transition Plan, report progress annually and participate in a Community of Practice. We have also endorsed the Irish Green Building Council's (IGBC) **Building a Zero Carbon Ireland Roadmap**.

Our overall Net Zero target is **to achieve net-zero greenhouse gas emissions across the value chain by 2050**.
This overall ambition is supported by the following validated near-term and long-term emissions reduction targets.

Target type	Scope	Goal	Base year	Target year	Emission reduction from baseline	Target basis	Boundary
Near-term target	Scope 1 & 2	60% absolute reduction	2023	2033	2,621.92 tCO2e	Absolute emissions reduction	John Paul Construction operations under operational control
Near-term target	Scope 3	55% absolute reduction	2024	2033	88,137.04 tCO2e	Absolute emissions reduction	John Paul Construction value chain emissions
Long-term target	Scope 1 & 2	90% absolute reduction	2023	2050	3,932.87 tCO2e	Absolute emissions reduction	John Paul Construction operations under operational control
Long-term target	Scope 3	90% absolute reduction	2024	2050	144,224.24 tCO2e	Absolute emissions reduction	John Paul Construction value chain emissions

Validated Near and Long-Term Emission Reduction Targets

Performance against our climate targets will be monitored through our ESG governance structures and reported annually through our Sustainability Report and CDP climate disclosure. The results will inform relevant business planning, procurement, project delivery and supply chain engagement. Where progress is not on track, we will assess the effectiveness of our decarbonisation levers, implementation actions, data quality and value chain engagement, and adjust our priorities or take corrective action as required.

Scope 3 emissions arise indirectly across our value chain. Progress in reducing these emissions therefore depends on both the actions and influence of John Paul Construction and external factors, including supply chain engagement and capability, client requirements, the availability and commercial viability of lower-carbon materials and technologies, and wider market developments. Business growth does not change our absolute emissions reduction commitments, but it may increase the scale and pace of the interventions needed to achieve them.

John Paul Construction will not undertake new spending or revenue-generating activities that directly support the development or material expansion of coal, oil or gas exploration, extraction or production capacity. Potential projects with a connection to fossil-fuel infrastructure will be assessed through our established commercial, sustainability and governance processes to determine their consistency with this commitment and our wider climate objectives.

Further information on the governance, monitoring and review of the Climate Transition Plan is provided in Our Approach to Climate Transition Planning.

Decarbonisation Approach

We have modelled decarbonisation pathways from the relevant base years, considering projected business growth and the emissions-reduction potential of actions across Scopes 1, 2 and 3.

Scopes 1 and 2
Our modelling uses physical activity data, including fuel and electricity consumption and fleet activity. It assesses the potential contribution of lower-emission fuels, renewable electricity, electrification, energy efficiency, hybrid power systems and earlier grid connections.

Scope 3
We apply a similar approach to Scope 3, although data maturity varies by emissions category. We use activity data where available. For spend-based categories, our assumptions are informed by sector pathways, supplier data, research, and expected improvements in materials and carbon data.

Scope 3 decarbonisation is more complex because emissions from materials, products and subcontracted works are influenced by clients, designers, contractors and suppliers. Our priority levers include lower-carbon materials, supplier engagement, reduced subcontractor fuel use, improved carbon data and circular economy measures. Further work is required to quantify these actions and complete the Scope 3 pathway.



Decarbonisation Pillars and Levers

Our decarbonisation approach is structured around four overarching pillars. Each pillar groups together a range of practical decarbonisation levers. These levers are the specific interventions that John Paul Construction will implement to address identified emissions hotspots across our operations and value chain.

In this Plan:

- Pillars are the broad categories through which John Paul Construction organises its decarbonisation activity.
- Levers are the specific operational, procurement or engagement interventions expected to reduce emissions.
- Emissions hotspots are the activities or sources responsible for a significant proportion of our greenhouse gas emissions.

Decarbonisation Pillar	Description
Energy efficiency	Reducing energy demand through smarter site management, efficient equipment, smart metering and improved operational controls.
Electrification and low-carbon power	Moving towards electric and hybrid solutions, earlier grid connections, renewable electricity and battery energy storage.
Fuel switching	Using lower-emission fuels where fuel use cannot yet be avoided or electrified, supported by sustainability and feasibility checks. Where HVO (Hydrotreated Vegetable Oil) is the main lower emission fuel currently available.
Lower-carbon materials and value chain collaboration	Working with clients, designers, supply chain partners to reduce embodied carbon and improve value chain data.

Decarbonisation Key Pillars

Our modelled Scope 1 and 2 levers are expected to reduce emissions by approximately **3,933 tCO_2e** by 2050 from our baseline, supporting our near-term and long-term science-based targets. The main emissions hotspots are:

- **Site energy:** Reduce reliance on diesel generators through earlier grid connections, hybrid power, battery energy storage, lower-emission fuels, smart metering and on-site renewable energy where feasible.
- **Offices and buildings:** Improve energy efficiency and operational controls through smart energy management, reduced demand and certified renewable electricity.
- **Fleet and plant:** Transition to more efficient, electric and hybrid vehicles, plant and equipment, supported by lower-emission fuels where electrification is not yet feasible. We aim for electric and hybrid vehicles to represent **65% of our fleet by 2030**.



Decarbonisation Levers - Scope 1 & 2

The following table illustrates each decarbonisation lever, its connection to our overall decarbonisation pillars, the emissions hot spots the lever addresses, its emissions reduction potential, and implementation status.

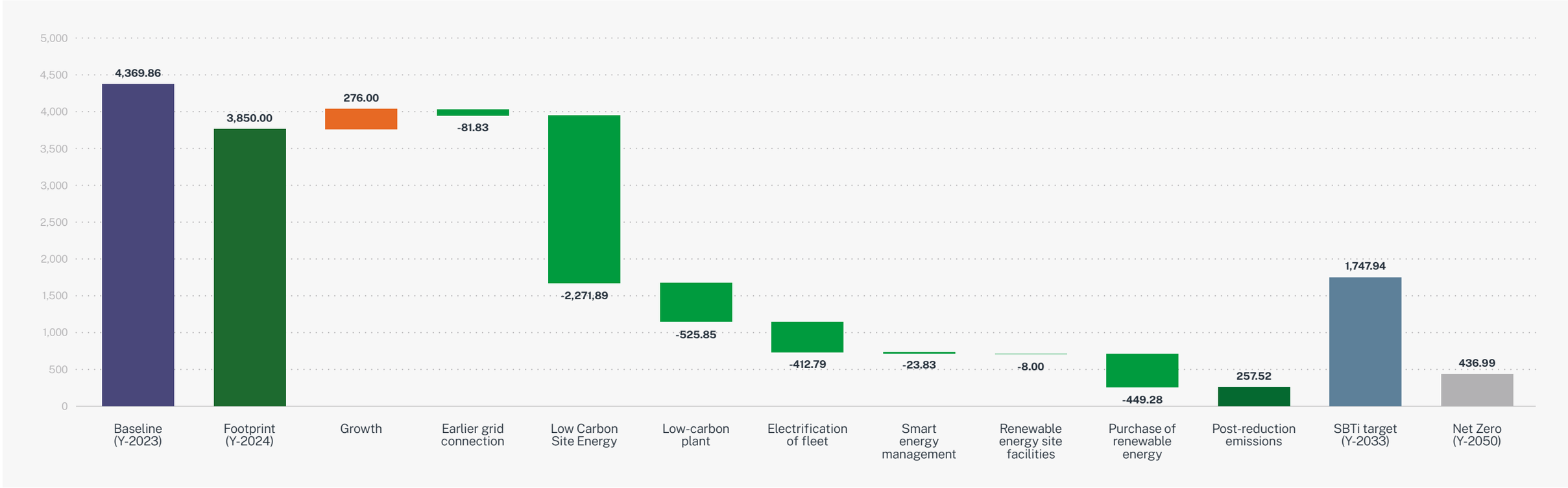
Emissions Hotspot	Decarbonisation Pillar	Decarbonisation Lever	Description	Emissions Reduction Potential	Implementation Status
Site energy		**Low-Carbon Site Energy**	Optimise site energy use through generator right-sizing, mandatory HVO use unless unavailable or technically unsuitable, battery energy storage systems (BESS), energy efficent setups and remote monitoring.	**52%** of modelled Scope 1 & 2 reductions, or approx. 2,272 tCO_2e.	In progress. HVO is now the default fuel for JPC-operated generators, except where it is unavailable or technically unsuitable. Appropriately sized hybrid power solutions and battery energy storage systems (BESS) are deployed across most projects, with real-time energy monitoring being trialled or deployed on selected sites.
Fleet and plant		**Low-carbon plant**	Procure energy-efficient, hybrid or electric plant and equipment where technically and commercially feasible, including consideration of lower-emission Non-Road Mobile Machinery*.	**12%** of modelled Scope 1 & 2 reductions, or approx. 526 tCO_2e.	In progress / developing. Low-carbon plant options are being considered through procurement and plant replacement decisions. Wider implementation depends on technology availability, performance requirements, project conditions, charging capacity and commercial feasibility.
Offices and buildings		**Purchase of renewable energy**	Procure certified renewable electricity for John Paul Construction offices, depots and relevant operational facilities, reducing emissions associated with purchased electricity.	**10%** of modelled Scope 1 & 2 reductions, or approx. 449 tCO_2e	In progress. Renewable electricity procurement is being prioritised for our own buildings and operations. This will be maintained and reviewed through annual energy and carbon reporting.
Fleet and plant		**Electrification of fleet**	Transition the company car and van fleet towards electric and hybrid vehicles, with a target for electric and hybrid vehicles to represent **65% of the fleet by 2030**.	**9%** of modelled Scope 1 & 2 reductions, or 413 tCO_2e.	In progress. Fleet transition is underway and will continue through replacement cycles, supported by charging infrastructure planning and assessment of operational requirements.
Site energy		**Earlier grid connection**	Reduce the period during which sites rely on diesel generators by planning grid connection requirements earlier in pre-construction, mobilisation and client engagement processes.	**2%** of modelled Scope 1 & 2 reductions, approx. 82 tCO_2e.	In progress / to be further embedded. Earlier grid connection will be strengthened through project planning, client engagement and coordination with utility providers. Delivery depends on grid capacity, utility timelines, project programme and site constraints.
Site energy / offices and buildings		**Smart energy management**	Implement ISO 50001-aligned energy management and smart metering systems to track, manage and optimise energy use across sites, offices and depots.	**1%** of modelled Scope 1 and 2 reductions, approx. 24 tCO_2e.	In progress. Phased implementation of remote monitoring, smart metering and operational controls across selected sites, offices and depots to identify avoidable consumption, manage peak and out-of-hours demand, assess equipment performance and verify the savings delivered by other decarbonisation measures.
Site energy		**Renewable energy for site facilities**	Assess and install on-site renewable energy systems where feasible to support cabins, welfare facilities, charging infrastructure and other fixed site loads.	**0.18%** of modelled Scope 1 & 2 reductions, approx. 8 tCO_2e.	Planned / selective implementation. Opportunities will be assessed on a project-by-project basis. Implementation depends on site layout, duration, security, planning considerations, energy demand and cost-effectiveness.

Our Scope 1 and 2 Decarbonisation Levers

**Responsibly sourced and certified HVO is considered as a transitional fuel for residual demand in compatible generators and plant, subject to technical, commercial and sustainability assessment.*

Decarbonisation Levers - Scope 1 & 2

The table below presents an indicative model of how each Scope 1 and 2 decarbonisation lever is expected to contribute towards our near-term target of a 60% reduction by 2033 and our long-term target of a 90% reduction by 2050, relative to our 2023 baseline. The model also reflects the progress demonstrated through our verified 2024 Scope 1 and 2 emissions, which was considered as part of the validation of our SBTi targets.



Scope 1 & 2 Decarbonisation Lever Impacts on Emissions Trajectory (All units in tCO_2e)

**The assessment incorporates forecast business growth to 2033. Accordingly, the total decarbonisation challenge exceeds the emissions reduction required from the baseline alone.*

Decarbonisation Levers - Scope 3

Scope 3 emissions represent the majority of John Paul Construction's carbon footprint and are primarily associated with purchased goods and services, including the materials, products and subcontracted works procured for client projects. These emissions are more complex to reduce because they are influenced by client requirements, design decisions, subcontractor delivery models, material availability, supplier readiness and market innovation.

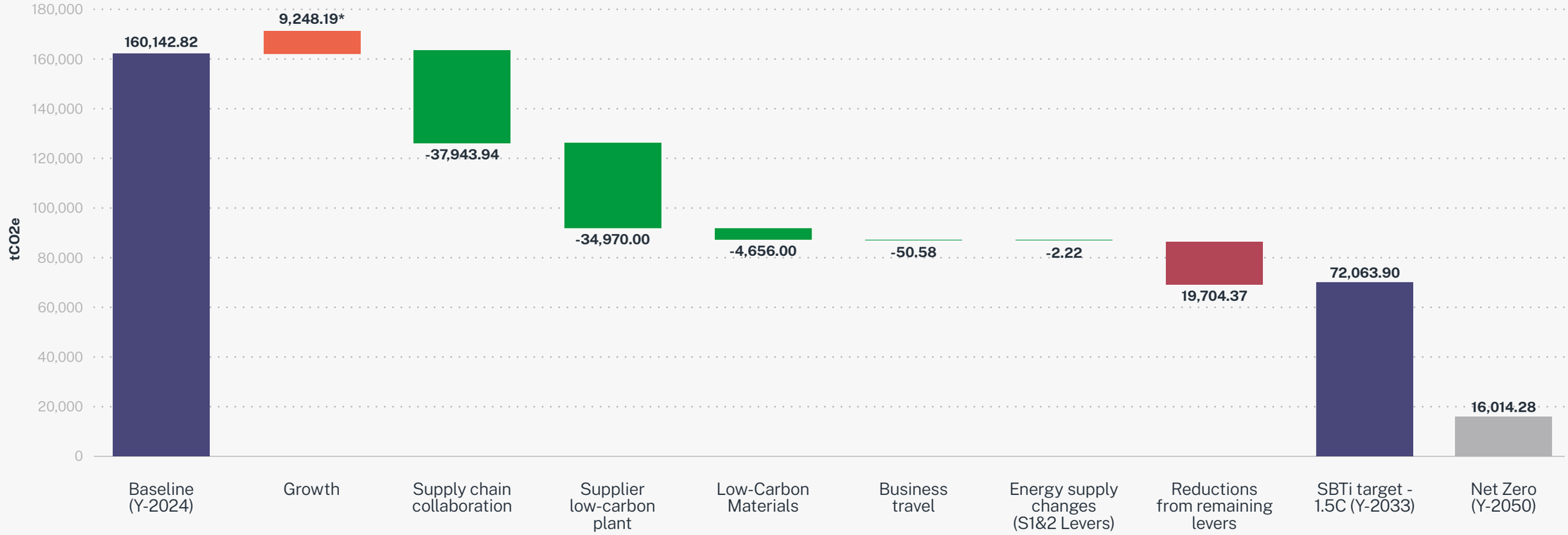
Scope 3 levers quantified in the current model are expected to reduce emissions by approximately 77,623 tCO_2e. After accounting for forecast business growth of approximately 9,248 tCO_2e, an additional reduction of approximately 19,704 tCO_2e will be required from further decarbonisation measures to achieve John Paul Construction's 2033 Scope 3 science-based target of a 55% reduction from the 2024 baseline.

Emissions Hotspot	Decarbonisation Pillar	Decarbonisation Lever	Description	Emissions Reduction Potential	Implementation Status
Other Materials		**Supply Chain Collaboration**	Engage suppliers and subcontractors by setting expectations on lower-carbon materials, on-site waste, transport and carbon data. Encourage and support supply chain partners to calculate and reduce their own Scope 1 and Scope 2 emissions.	**24%** of modelled Scope 3 reductions, or approx. 37,944 tCO_2e,	In progress and expanding. Existing engagement takes place through procurement, project delivery, supply chain sustainability requirements and project-level collaboration. Further work is required to embed expectations more consistently across priority packages.
Subcontractor Fuel		**Lower-carbon supply-chain plant and fuels**	Engage supply chain partners to reduce emissions from subcontracted/hired plant through improved efficiency, electrification and use of lower-carbon fuels (e.g. HVO). Requirements will be applied proportionately, considering technical suitability, fuel and equipment availability, project conditions and commercial feasibility.	**22%** of modelled Scope 3 reductions, or approx. 34,970 tCO_2e	In progress and developing. Lower-carbon plant and fuel options are being considered through tendering, procurement, project planning and supply-chain engagement. Wider implementation will depend on equipment and fuel availability, technical performance, charging and storage requirements, project conditions, client requirements and commercial agreement with the relevant supply chain partners.
Civils Materials		**Lower-carbon materials and specifications**	Work with clients, designers and supply chain partners to increase the specification and procurement of lower-carbon alternatives for high-impact materials, particularly concrete, steel and aggregates, where technically suitable, commercially viable and approved for use.	**3%** of modelled Scope 3 reductions, or approx. 4,656 tCO_2e	In progress and developing. Lower-carbon material options are being considered through procurement, pre-construction planning and engagement with clients, designers and supply chain partners. Initial focus will be placed on high-impact materials and implementing a PAS2080 aligned Carbon Management System.
Business Travel		**Business Travel**	Reduce emissions from employee business travel by avoiding unnecessary journeys, using virtual meetings where appropriate and prioritising rail, public transport and other lower-emission travel options where practical	**0.03%** of modelled Scope 3 reductions, or approx. 51 tCO_2e	In progress and developing. Business travel emissions are monitored through available travel, expense and mileage data. JPC will review its travel policy to prioritise virtual meetings and lower-emission transport where practical. Air travel and other higher-emission journeys will be reviewed to identify opportunities to avoid, reduce or combine trips.
Fleet, Plant, Offices, Buildings and Site Energy		**Energy Supply Changes linked to Scope 1 & 2**	Reductions from Scope 1 & 2 decarbonisation measures will reduce associated upstream Scope 3 emissions from fuel extraction, production and transportation, electricity supply and transmission and distribution losses.	**0.001%** of modelled Scope 3 reductions, or approx. 2tCO_2e	In progress. These reductions will be calculated using verified fuel and electricity consumption data and the relevant upstream emissions factors. Progress will therefore be linked to the delivery and measurement of the corresponding Scope 1 and 2 decarbonisation measures.
Remaining Scope 3 Categories		**Additional Levers to be Quantified**	Further reductions are expected from actions in priority materials, subcontracted works, supplier data, logistics, waste, circular economy and project-level design and procurement collaboration.	Approx. 19,704 tCO2e t not yet modelled but expected from future levers	Ongoing identification and assessment. New levers will be quantified and integrated as technologies, commercial solutions, supplier capabilities and data quality develop.

Our Scope 3 Decarbonisation Levers

Decarbonisation Levers - Scope 3

The table below presents an indicative model of how each Scope 3 decarbonisation lever is expected to contribute towards our near-term target of a 55% reduction by 2033 and our long-term target of a 90% reduction by 2050, relative to our 2024 baseline.



Scope 3 Decarbonisation Lever Impact on Emissions Trajectory

**The assessment incorporates forecast business growth to 2033. Accordingly, the total decarbonisation challenge exceeds the emissions reduction required from the baseline alone.*

Stakeholder Engagement

Climate change is a shared challenge that cannot be addressed by John Paul Construction alone. The previous chapter focused on the quantified decarbonisation measures that support our emissions reduction targets; achieving Net Zero is not solely a technical or numerical challenge. Success will depend on stakeholder engagement, collaboration and the shared commitment of our employees, clients, suppliers, subcontractors, and wider industry partners. We recognise that building capability, influencing behaviours and working collaboratively across our value chain are essential to delivering meaningful and lasting emissions reductions. Engagement helps build awareness, strengthen capability, encourage innovation and support the practical implementation of decarbonisation and climate resilience measures across our operations and projects.

Through ongoing communication, training, industry collaboration and stakeholder dialogue, we seek to embed climate considerations into everyday decision-making and foster a culture of shared responsibility for climate action. These relationships also help us identify emerging risks, opportunities and solutions, supporting continuous improvement as we transition towards a lower-carbon and more climate-resilient business.



Supply Chain Engagement

Supply chain engagement is central to our Scope 3 target, as Scope 3 represents approximately 98% of John Paul Construction's carbon footprint, with Purchased Goods and Services accounting for approximately 97% of these emissions. We will use our influence across design, specification, procurement and project delivery to support our SBTi target of **55% absolute reduction in Scope 3 emissions by 2033**.

John Paul Construction works with clients, designers and supply chain partners to translate low-carbon objectives into practical and buildable project solutions. Our sustainability, technical, procurement and commercial teams support the evaluation of options based on carbon performance, technical suitability, capital cost, whole-life value, programme, product availability, quality and compliance requirements. Where additional cost or other constraints arise, we will work collaboratively with the project team to identify proportionate solutions and clearly communicate the associated carbon, cost and delivery implications.

We encourage our own employees and our supply chain partners to build their capabilities and skills in climate and decarbonisation, through the Supply Chain Sustainability School and other initiatives.

SUPPLY CHAIN SUSTAINABILITY SCHOOL

Skills and training

Effective oversight and delivery of the Climate Transition Plan require appropriate climate, carbon, sustainability, commercial and operational expertise. The Board and ESG Committee are supported by the Sustainability Department, internal specialists and external technical advisers, providing access to skills in carbon accounting, procurement, embodied carbon, energy and environmental management, project delivery, supply chain engagement, data, reporting and governance.

External advisers provide specialist support where required, including carbon footprint measurement, ISO 14064-3 verification, science-based target development, decarbonisation pathway modelling, climate scenario and resilience analysis, CDP disclosure and transition planning.

This combination of internal and external expertise supports informed decision-making, effective oversight and progress monitoring. Skills needs will be identified through implementation, project feedback, governance reviews and training analysis.

The Sustainability Department will coordinate guidance, training and project support, supplemented by external expertise and resources from the Supply Chain Sustainability School Ireland.

We will continue to build our climate-related capabilities at Board, management and project levels as transition planning requirements evolve.



Mike McLoughlin (Group Health, Safety & Sustainability Director) in action communicating our sustainability ambitions to our supply chain partners.

Current engagement activities

John Paul Construction Annual Supply Chain Summit
Our annual Summit provides a direct channel to communicate sustainability priorities and engage key partners in the construction value chain. The latest event attracted over 500 attendees from more than 300 supply chain partners and included ESG and sustainability within the programme. Held alongside the publication of our Sustainability Report, it reinforces John Paul Construction's expectations, shares priorities and identifies opportunities for collaboration.

Supply Chain Sustainability School Ireland
As a founding partner and Gold Member of the Supply Chain Sustainability School Ireland, John Paul Construction supports sustainability training and capability-building for our employees, suppliers and subcontractors. We promote relevant learning resources and training on carbon, responsible sourcing, waste, biodiversity and other priority sustainability topics, helping supply chain partners strengthen their knowledge and support the delivery of our sustainability and climate objectives.

Carbon measurement and data collection
We encourage supply chain partners to use the CIF Carbon Calculator and provide relevant project-level carbon data. We are also expanding the collection of supplier-specific data, Environmental Product Declarations and embodied-carbon information for priority materials, including concrete, steel, timber and aggregates. This will improve our Scope 3 inventory and support informed procurement decisions.

Project-level collaboration
We work with subcontractors and suppliers to identify practical lower-carbon solutions, including lower-emission fuels, electric or battery-powered plant, hybrid power, waste reduction, low-emission transport and improved resource management. We also collaborate with clients, designers and suppliers on lower-carbon concrete and steel, recycled aggregates, reused materials and other lower-impact alternatives.

Industry collaboration
We are a founding partner of the Sustainability Common Assessment, a standardised, VSME-aligned ESG assessment for construction supply chains. It aims to reduce duplication for suppliers, improve the consistency and comparability of ESG information, and provide a common evidence base for engagement across the sector.



Industry engagement

Industry collaboration supports John Paul Construction in improving data, building capability, developing lower-carbon solutions and sharing best practice. Our key partnerships focus on supply chain education, whole-life carbon, biodiversity, innovation and consistent ESG assessment.

Relevant partnerships include:

Supply Chain Sustainability School Ireland: As a founding partner and Gold Member, John Paul Construction supports sustainability education and capability-building for employees and supply chain partners.

Business for Biodiversity Ireland: Supports John Paul Construction in understanding and integrating biodiversity and nature-related considerations into strategy, projects and value-chain decisions.

Irish Green Building Council: Enables collaboration on whole-life carbon, embodied carbon, circularity, sustainable procurement and lower-carbon buildings.

ReFarm: John Paul Construction is a seed funder of this research-backed initiative, which supports measurable nature-positive actions on Irish farms.

Sustainability Common Assessment (SCA): As a founding partner, John Paul Construction supports a standardised, VSME-aligned ESG assessment that reduces duplication and improves the consistency of supply chain data.

Supporting research by Construction Innovate into decarbonisation of construction

We are members of Contruct Innovate and are supporting their DECARB-CON project, which aims to establish a baseline for carbon emissions from construction sites across Ireland and develop a roadmap for decarbonising contractors' construction processes.

These partnerships keep John Paul Construction connected to emerging practice and support collaborative progress on climate and nature.

Our key partners for decarbonisation

Planned development of our approach

We will embed climate and ESG considerations throughout supplier selection, procurement, mobilisation, onboarding and performance reviews.

Engagement and requirements will be prioritised based on:

- Carbon impact and spend
- Strategic importance of the supplier or work package
- Data quality and availability
- Client or project specific targets and requirements
- Supplier readiness and capacity to support decarbonisation

Our initial focus will be on high-emitting materials and work packages, including concrete, steel, groundworks, formwork, roofing, finishes and fit-out, as well as subcontracted plant, fuel, transport and waste management.

Requirements for priority suppliers may include carbon data, Environmental Product Declarations, lower-carbon materials, waste and transport measures, low-emission plant, and evidence of emissions reductions.

We will also build capability across our procurement, estimating, commercial and project delivery teams, ensuring carbon is considered before specifications, and procurement routes are finalised.

Monitoring effectiveness

Supplier engagement and **Scope 3** performance will be monitored through two overarching measures: the proportion of supply chain spend covered by meaningful sustainability engagement, and progress in reducing absolute **Scope 3** greenhouse gas emissions against our 2024 baseline. Supporting indicators, including supplier assessments, training, carbon-data provision, responsible material procurement and embodied-carbon performance, will be monitored through our internal implementation framework.



Culture and team engagement

We will build awareness and capability by communicating our climate priorities, actions and progress through leadership updates, employee briefings, training, working groups and project-level discussions. Employees will be encouraged to identify opportunities for improvement, share good practice and consider climate impacts in relevant day-to-day decisions. We will also support collaboration across functions and project teams so that climate considerations are increasingly embedded in how we plan, procure and deliver our work.

- **Excellence** supports continuous improvement, innovation and high standards in climate performance.
- **Respect** supports responsible engagement with colleagues, clients, communities and supply chain partners.
- **Teamwork** reflects the collaboration needed to reduce emissions and build resilience across our operations and value chain.

Climate priorities and progress will be communicated through leadership updates, briefings, training, workgroups and project discussions. Employees will be encouraged to identify improvements and support the integration of climate considerations into everyday decision-making.











Climate Resilience & Scenario Analysis

Following on from our Double Materiality Assessment, John Paul Construction undertook a separate Climate Resilience and Scenario Analysis to examine how selected physical and transition risks and climate-related opportunities could affect our business under alternative climate scenarios and time horizons.

The analysis comprised four stages:

- Identification: Climate-related risks and opportunities identified through the Double Materiality Assessment were reviewed and supplemented through the climate resilience assessment.
- Prioritisation: Risks and opportunities were assessed based on their potential financial significance, likelihood and relevance to our business model, operations, projects and value chain.
- Scenario testing: Selected risks and opportunities were assessed under alternative climate scenarios and time horizons to understand how their likelihood, severity or financial significance could change.
- Management responses: Based on the outcomes of the scenario analysis, John Paul Construction identified measures intended to reduce the likelihood or potential impact of a risk should the relevant scenario occur, and to strengthen our ability to respond to emerging climate-related opportunities.

We assessed transition risks and opportunities under Orderly and Delayed Transition scenarios and physical risks under a 3.6°C High Warming scenario, drawing on relevant IPCC and NGFS climate modelling.

These scenarios are hypothetical and are not predictions of future conditions. They provide a structured basis for testing the resilience of our strategy and considering how the business could respond if the conditions described by a particular scenario were to occur. The risks and opportunities selected for detailed analysis were chosen based on a combination of their potential financial significance to John Paul Construction and the likelihood that their severity or relevance would change under different climate scenarios.



Climate Resilience & Scenario Analysis

Scenarios	
Description	**Impact on John Paul Construction and our Response**
Scenario 1: "Orderly Transition" In this scenario global emissions reach or approach Net Zero in 2050. Stringent climate policies, accelerating innovation and rapid technological improvements. Countries that made a political commitment to a net zero target before end of March 2024 meet this target before or after 2050. There is a medium variation between country's climate commitments.	Incremental investment is required to deliver the existing transition plan, with limited additional costs. We will continue with our current business model, aligned with this transition plan, supported by ongoing horizon scanning.
Scenario 2: "Delayed Transition" In this scenario global CO2 emissions fail to reach net zero by 2050 and warming of 2 degrees is seen. Current climate policies remain until 2030 when stronger policies are implemented unexpectedly in to limit warming to 2 degrees by 2100. Countries that do have net zero ambition are expected to reach 80% of them by 2100. Globally, there is a high variation between countries climate commitments.	Higher decarbonisation costs, increased supplier requirements and additional investment in climate adaptation. The business will need to accelerate supplier engagement, invest in low-carbon solutions and regularly review our business strategy in line with changes in policies.
Scenario 3: "Worst case scenario" In this physical scenario global temperatures reach 3.6 degrees by the end of the century, where: Climates are 14-30% wetter due to increased rainfall; Climates are 2.4-4.1 times more likely to experience drought; and 50-year heatwave event is 13.9-39.2 times more likely to occur.	Our business operations will be impacted by severe seasonal changes driven by global warming. We expect to be operating in harsher conditions, increasing project timelines overall.

Rating	Definition
Likelihood	Relative probability or strength of the risk pathway, informed by scenario evidence, historical data, exposure and existing controls.
Financial significance	Potential effect on cost, revenue, margin, asset value, capital expenditure or business continuity.

1-4	Low	Limited exposure or consequence; monitor through routine controls.
5-9	Medium	Material but manageable through established controls and planning.
10-16	Medium/High	Material management attention, mitigation and monitoring required.
17-25	High	Potentially significant strategic or financial effect requiring urgent action.

[1] *A 50 year heatwave describes the odds and severity of a heat event happening in any single year. For example, a 1 in 10 year heating event has a **10%** chance of occurring over the period of a year and would be less warm than a 1 in 50 year event, that has a **2%** chance of occurring.*

Our Physical Risks under a 3.6°C worst-case scenario

				Severity across scenarios		
Physical Risk	**Description & Potential Impact on the Business**	**Response**	**Scenario**	**Up to 2030**	**2030-2035**	**2035+**
Acute Risk Flooding on active sites	Damaged assets on our sites requiring replacing, incurring higher project costs.	Additional measures to manage water during construction, including permanent drainage and treatment infrastructure, active dewatering and pumping, and accelerated installation of site drainage and rainwater capture systems.	Worst case scenario			
Acute Risk Increase in severity and frequency of storms and high winds	Limiting and restricting activity relating to cranes, lifting and logistics for our active sites. Damage to exposed materials and temporary works, delaying project timelines.	Enhanced measures to protect sites and manage health and safety risks during adverse weather, alongside increased use of Modern **Methods of Construction (MMC) and Design for Manufacture and Assembly (DfMA)** to reduce weather-dependent construction activities.	Worst case scenario			
Acute Risk Extreme heat or freezing weather conditions	Reduction in workable hours and productivity of our own employees and subcontractors delaying project timelines.	Adjusting construction sequencing and workforce planning to manage temperature-related impacts, alongside increased use of MMC and DfMA to reduce on-site activity and workforce exposure to temperature extremes.	Worst case scenario			

Our Transition Risks under 'Orderly' and 'Delayed' transition scenarios

				Severity across scenarios		
Transitional Risk	**Description & Potential impact on the business**	**Response**	**Scenario**	**Up to 2030**	**2030-2035**	**2035+**
Regulatory risk Increased cost of materials	An increase in the cost of materials that is passed on from the supplier resulting in lower margins on projects as a result of an Increased cost of carbon through regulation.	Managing carbon cost exposure through contractual cost recovery and Scope 3 decarbonisation, alongside early regulatory monitoring and engagement to anticipate compliance and cost impacts.	Orderly			
			Delayed			
Regulatory Risk Increase in the cost of energy (fuel and electricity) due to carbon taxation	Rising carbon prices may increase the cost of fuel and electricity used across John Paul Construction's sites, plant, generators and owned fleet. Where these costs cannot be passed through to clients, reducing project margins.	Cost avoidance through decarbonising Scope 1 and 2 decarbonisation plans to reduce operational emissions exposed to carbon cost.	Orderly			
			Delayed			
Technology Risk Asset write downs due to green technological improvements	Low emissions requirements need mass technological improvements across our owned fleet of fuel consuming machinery, rendering existing machinery not fit for purpose, writing down the assets reducing the return on investment.	Using pilots and phased investment to manage technology risk, while maintaining technology optionality to avoid lock-in and stranded assets.	Orderly			
			Delayed			
Market Risk Unsatisfactory tender responses	Loss of earnings for our business due to unsatisfactory responses in tenders relating to ESG credentials.	Building robust capabilities to measure, manage and communicate performance across carbon, responsible sourcing, resource efficiency, nature and other strategic sustainability priorities, supported by the delivery of our Scope 1, 2 and 3 decarbonisation plans.	Orderly			
			Delayed			

Building for Nature

Our most substantial potential impacts on nature arise principally within our upstream value chain through the extraction, processing and manufacture of the materials used to deliver our projects. The high volumes of materials used in construction, including aggregates, concrete, timber and other mineral-based products, may be associated with land-use change, habitat disturbance, resource depletion, soil degradation and impacts on water systems. Although many of these activities occur upstream in our supply chain and beyond our direct operational control, we can exert influence over outcomes through responsible procurement, material selection and collaboration with clients, designers, subcontractors and suppliers. More details on our key actions for addressing nature and biodiversity are provided in the table below.

In addition to addressing nature-related impacts associated with our own operations and wider value chain, John Paul Construction also supports initiatives beyond its direct business activities that contribute to wider biodiversity protection and restoration. Through targeted investment and collaboration, we seek to support credible initiatives capable of delivering measurable benefits for nature at community, landscape and national levels.

Our involvement in **ReFarm** reflects John Paul Construction's ambition to go beyond compliance and support meaningful, measurable and lasting action for nature. We recognise that relatively modest but carefully targeted investment can generate substantial biodiversity benefits. Rather than limiting our contribution to individual tree-planting or land-restoration projects, we chose to invest in a scalable, farmer-led model that can enable action across multiple farms and landscapes. With more than two-thirds of Ireland's land area under farming, farmers have a critical role in restoring nature. Through results-based funding and independent research, ReFarm provides a credible mechanism for businesses, farmers and researchers to work together in responding to Ireland's national Climate and Biodiversity Emergency, declared in May 2019.

We are a business suporter of All-Ireland Pollinator Plan and actively incorporates pollinator friendly actions into all its sites. We also engage in tree planting initiatives in the local communities where we operate in, through partners like Stepping Stone Forests.

Nature is addressed through the **Environmental Stewardship** pillar of our Sustainability Strategy 2030. Our actions include:	
Value-chain impacts: Assess nature-related impacts and dependencies, prioritising materials associated with significant resource extraction, land-use and water impacts.	**Resource efficiency:** Reduce demand for virgin resources through material efficiency, waste prevention, reuse, recovery and the appropriate use of recycled or secondary materials.
Supply-chain mapping: Progressively map relevant Tier 1 and Tier 2 suppliers for sand and aggregates, cement and concrete, timber and other priority materials.	**Project-level management:** Protect habitats, species, soils and water through our ISO 14001-certified Environmental Management System, project controls, inspections, audits and pollution-prevention measures.
Responsible sourcing: Improve information on the origin, traceability, certification and environmental performance of priority materials.	**Pollinator protection:** Support the All-Ireland Pollinator Plan and implement appropriate pollinator-friendly actions across John Paul Construction sites.
Strategy and accountability: Develop a dedicated Nature Strategy using the Business for Biodiversity Ireland ACT-D framework, establish appropriate performance indicators and report progress through ESG governance and annual sustainability reporting.	**Local Community Initiatives:** Supporting the communities we operate in through volunteering initiatives, such as mini-forest installations, beach cleaning activities and Tidy Town support.

Our key actions for addressing nature and biodiversity



Financing our Transition

This Climate Transition Plan will be implemented through operational and capital budgets, individual project budgets, procurement and investment processes, internal resources, specialist external support, and collaboration with clients and supply-chain partners. Climate considerations will be progressively integrated into site mobilisation, temporary power, fleet and plant management, material procurement, tendering and project delivery.

Implementation is supported through:	
• Operational budgets for energy, fuel, fleet, plant and site infrastructure	• Internal sustainability, procurement, commercial, environmental and project delivery resources
• Project budgets for temporary power, site energy, materials, waste and logistics	• External technical and assurance support
• Tender and proposal estimates that account for additional HVO fuel costs and other project-specific decarbonisation measures	• Supplier and subcontractor engagement, training, assessment and carbon data collection

Further investment may include smart metering, hybrid power, battery energy storage, earlier grid connections, fleet electrification, charging infrastructure, lower-carbon plant, carbon management tools and capability-building.

Funding will primarily come from John Paul Construction's operational and capital budgets and individual project budgets. Depending on contractual arrangements, project requirements and the allocation of responsibilities, some costs may be recovered through project pricing or shared with clients and our supply chain partners.

Expected Financial Effects

Short term
Operating expenditure is expected to increase due to programme management, carbon data collection, supplier engagement, training and specialist support. Capital expenditure may also be required to expand battery energy storage, smart metering and associated site energy infrastructure. These measures may increase short-term cash outflows, partly offset by initial fuel and energy savings.

Medium term
Decarbonisation expenditure is expected to become increasingly integrated into tenders, project budgets, procurement decisions, and fleet and plant replacement cycles. Some lower-carbon materials and technologies may involve higher upfront costs, while reduced energy and fuel consumption, improved logistics and waste prevention may generate operating savings. Increased capability may also support access to lower-carbon projects and strengthen tender competitiveness.

Long term
Capital expenditure is expected to focus on the continued renewal of fleet, plant and energy infrastructure in line with John Paul Construction's decarbonisation pathway. These investments should reduce exposure to energy price volatility, carbon-related costs and obsolete technologies. They may also strengthen business resilience, competitiveness and John Paul Construction's ability to secure revenue from lower-carbon and climate-resilient construction projects.

The scale and timing of these effects will depend on project activity, contractual arrangements, technology costs, client requirements and market conditions.

As the Plan develops, **John Paul Construction** will improve how transition-related expenditure, savings and revenue opportunities are assessed and incorporated into financial and investment planning.

Governance

Strong governance supports the delivery of John Paul Construction's Climate Transition Plan. Responsibilities extend from Board approval and strategic oversight to ESG Committee monitoring, day-to-day management by the Sustainability Department and implementation by functional and project teams.

The Plan forms part of our wider ESG governance framework, integrating climate considerations into business strategy, risk management, procurement, project delivery, investment, performance monitoring and reporting.



Roles & Responsibilities

Board of Directors
The Board has oversight of John Paul Construction's climate ambition, science-based targets, Net Zero commitment and Climate Transition Plan. Its responsibilities include:

- Reviewing and approving the Climate Transition Plan and any material changes to its targets, pathways or strategic ambition.
- Considering climate-related risks and opportunities in business strategy and major investment decisions.
- Overseeing the resources and management arrangements required for delivery.
- Reviewing progress at least annually through John Paul Construction's strategic planning and sustainability reporting cycle.

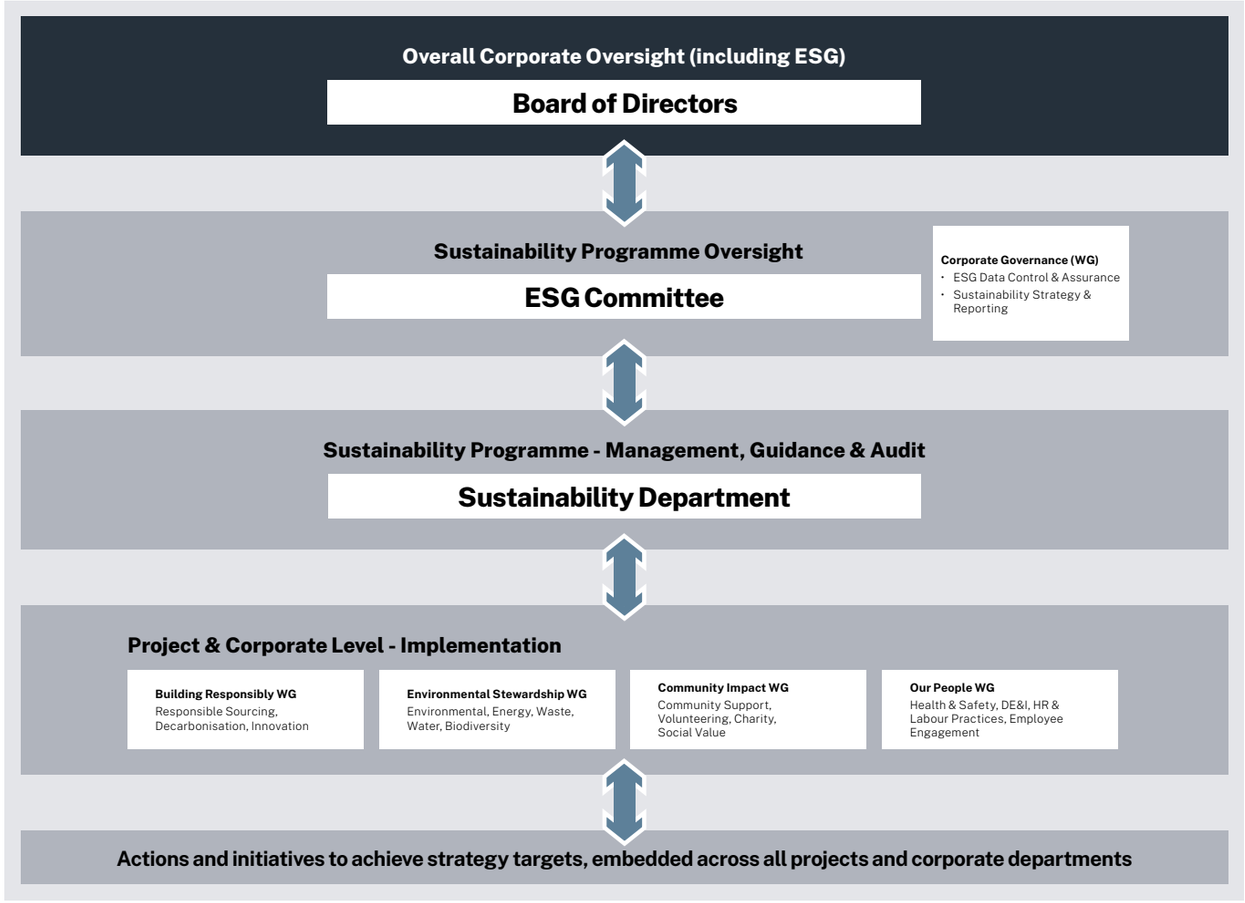
Progress against this Plan will be a standing agenda item at every scheduled Board meeting. Wider environmental matters, including biodiversity, forests and water, will be formally considered by the Board at least annually and more frequently where material risks, opportunities or decisions arise.

The Plan will be reviewed at least every five years, or earlier where material changes arise in John Paul Construction's business, emissions profile, targets, risks, regulatory environment or decarbonisation pathways. Significant interim changes will be escalated through the Board's standing meeting schedule.

ESG Committee
The ESG Committee monitors implementation, reviews performance and escalates material issues and recommendations to the Board. The ESG Committee will coordinate implementation of this Plan, monitor performance and escalate material issues, barriers, resource requirements and proposed strategic changes to the Board. The Committee is supported by the Sustainability Department and can draw on external specialists when required..

Sustainability Department
The Sustainability Department manages the Plan on a day-to-day basis. It coordinates carbon measurement, target tracking, decarbonisation initiatives, climate risk assessment, supply chain engagement and reporting. It also supports functional and project teams, monitors emerging requirements and prepares progress updates for the ESG Committee and Board.

Project & Corporate Level
Procurement, commercial, estimating, environmental, fleet, plant and project delivery teams are responsible for embedding relevant actions within tenders, procurement decisions and project delivery. Project teams implement site-level measures, monitor performance and provide the data needed to assess progress and improve future delivery.



Sustainability Governance Structure

Policies and systems

John Paul Construction's Climate Transition Plan is supported by a suite of policies, management systems and procedures that help embed climate and environmental considerations into business operations and project delivery. These frameworks are supported by detailed procedures, guidance documents, tools and training programmes designed to build the skills, knowledge and competencies required across the organisation to successfully deliver the objectives of the Climate Transition Plan.

Relevant policies and systems include:

- **Sustainability Policy:** sets out John Paul Construction's overall commitment to responsible business, sustainability performance and continuous improvement.
- **Environmental Policy:** supports environmental protection, pollution prevention, regulatory compliance and environmental management across operations and projects.
- **Energy and Carbon Policy:** support energy efficiency, carbon reduction, emissions monitoring and progress towards John Paul Construction's climate targets.
- **Sustainable Procurement Policy:** supports responsible sourcing, supplier engagement, lower-carbon materials, circular economy principles and improved supply chain performance.
- **Supply Chain Code of Conduct:** communicates expectations to our supply chain on environmental responsibility, ethical business, labour practices and ESG performance.
- **PAS 2080-aligned Carbon Management System:** provides the framework for managing embodied carbon and driving carbon reduction across project design, procurement and delivery.
- **ISO 14001-certified Environmental Management System:** provides the framework for managing environmental aspects and impacts across projects and operations.
- **ISO 50001-aligned Energy Management System:** provides the framework for monitoring energy performance, improving energy efficiency and strengthening operational energy controls across projects and operations.

Building on our ISO 14001-certified Environmental Management System, we will work towards certifying our Energy Management System to ISO 50001 and our Carbon Management System to PAS 2080 within the next two years.





John Paul Construction