
Natta Building Company Ltd

(Incorporating Natta Plant Ltd for the purpose of emission calculations)

DIRECTORS' REPORT (Continued) for the Year Ended 31st Mar 2026

Greenhouse gas emissions. Energy consumption and energy efficiency action

Summary GHG Emissions and Action Report

Natta has continued to progress with GHG emissions data collection and continued also to develop and roll out new initiatives to deliver ongoing emissions reductions.

Scope 1 Emissions (primarily emitted from the combustion of gasoil & ultra-low sulphur diesel for construction plant and generators) have increased in this Period, as has the Intensity ratio of GHG emitted per £1M business turnover; however, the values are still under the target values set by the company.

Our assessment is that this is a result of the current period having involved substantial groundworks and civil engineering operations requiring greater utilisation of heavy plant, resulting in increased fuel consumption, unlike the previous reporting period, which benefited from a higher proportion of less fuel-intensive construction activities. The company continues to expand its construction project portfolio, focusing on opportunities that require less plant-intensive work and support reduced future fuel demand.

We continue to progress our carbon reduction policies, which include:

- The deployment of emissions reduction initiatives, such as the solar/wind battery hybrid power systems at project site offices.
- Continuously modernised plant & vehicle fleet.
- A strong and ongoing senior management focus ensuring projects deliver efficiently and reduce unnecessary use of fuels, for example reducing engine idling and tracking around sites when not needed. Introduction of a cloud-based excavator monitoring system to track engine running time, idling duration and productive working hours, supporting improved fuel-efficiency monitoring and emissions reporting.
- Additional Scope 3 reporting is also included in this period for two key parameters: This year, we commenced an assessment of Scope 3 emissions from purchased materials and waste to improve our understanding of their impact and strengthen future emissions reporting. The assessment identified limitations in the data extracted from the accounting system, particularly where purchase descriptions were insufficient to support reliable classification and carbon calculations. Minor items with no material influence on the overall result were excluded to maintain a proportionate approach.
- 'Well to Tank' (WTT) emissions for fossil fuels & purchased grid electricity, and transmission & distribution (T&D) losses for grid electricity.

GHG Emissions:

GHG Emissions Scope	22/23 tCO2e	23/24 tCO2e	24/25 tCO2e	25/26 tCO2e					Key Components
Scope 1	3434	3068.7	2164.9	2812.7					Project site fossil fuel, company transport, biomass HO heating
Scope 2	24	41.3	59	24					HO purchased Grid Electricity
Scope 3 WTT & T&D	-	-	520	653.6					Fossil Fuel WTT, Grid Electricity T&D losses, Grid Electricity WTT, biomass WTT.
Scope 3 Primary Aggregates	-	-	463	626.3					Purchased primary aggregates - upstream Scope 3 emissions
Scope 3 Selected	4.7 (inc T&D)	5.5 (inc T&D)	90.7 (exc T&D)	70.6					3 rd party transport, train travel, hotel stays, HO water supply.
Scope 3 - Other	-	-	-	9835					Other Scope 3, inc. downstream emissions, all other materials purchased.

Intensity Ratio

Scope 1&2 GHG emissions Intensity ratio:

Reporting Period	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Intensity ratio tCO2e: £1M turnover	55.4	54.08	44.5	56.0					

GHG Emissions Reduction Target Ambitions

Natta has registered with the Science Based Targets Initiative (SBTi) SME scheme and adopted reduction targets aligned with the SBTi SME programme: a 42% reduction in CO2 emissions by 2030 compared to a 2022/23 base year. This report is the 2nd report since that baseline was set. Performance is set out in the table below:

Reporting Period	2022/23 BASELINE YEAR	2023 /24	2024/25 THIS REPORT	2025 /26	2026 /27	2027 /28	2028 /29	2029/30	2030/31 TARGET YEAR
SBTi period	2022	2023	2024	2025	2026	2027	2028	2029	2030
SBTi Target: Scope 1&2 only tCO2e	3458	3276	3095	2913	2732	2550	2369	2187	2006
Calculated Emission tCO2e Scope 1&2	3458	3110	2224	2846					
Performance	Baseline year	Target on track	Exceeds ambition	Target on track					

Business GHG Emissions Reduction Projects

We are consolidating our projects and increasing the generation capacity of our site and office plants.

Project	Detail	Status
BEV's	17 new BEV staff cars added to fleet (bringing total BEV to 37 cars and vans)	FLEET CONVERSION UNDERWAY
BEV chargers	20 chargers in place at HO and operational; no additional added in the period	OPERATIONAL & COMPLETE
Site cabins: Solar, wind & battery hybrid power systems	4 systems operational throughout the period. Smart thermostats and heating controllers installed Staff awareness of energy use is improving	SYSTEMS ARE OPERATIONAL, AND CAPACITY INCREASED IN THE PERIOD. 4 SYSTEMS NOW FULLY AVAILABLE FOR THE 25/26 PERIOD
HO Solar PV	Total capacity achieved in summer 2025 with a capacity of 90 kW	PROJECT OPERATIONAL
HO Biomass	Biomass HO space heating, displacing the need for fossil Gas (Biomass emissions are accounted for in the Scope 1 calculation)	PROJECT OPERATIONAL
Plant telemetry	Install telemetry monitoring and idling data systems on >90% of Excavators, dumpers, loaders & dozers	80% current coverage, increase as Fleet is updated
Plant 'Next Generation' fuels	Continual review of available technology for next-generation fuels and Plant, and plan for conversion when commercially viable, or as soon as requested by clients	Medium Term Ambition (& necessary to achieve the 42% 2030 GHG reduction target)

06-07-2025, 30+35kw, yard 30kw, 30kw,10kw max 90kw;

Energy Summary

Item	Unit	31.03.2026 (25/26)	31.03.2025 (24/25)	31.03.2024 (23/24)	31.03.2023 (22/23)
Grid electricity purchased (excl. T&D losses)	kWh	160,379	275,135	179,424	140,840
Generated PV power at HO (estimate)	kWh	71,736	70,000 (est. saved)	70,000 (est. saved)	70,000 (est.) saved)
Generated PV & Wind at Project Sites (Replacing diesel, estimated). ¹	kWh	45,679	8,895kWh	0	0
Fossil fuel Gasoil used in site plant only	Litres kWh	872,364 9,191,227	614,023 6,595,835	901,496 9,555,858	1,038,282
Road fuel (DERV, petrol & fuel cards only)	Litres kWh	162,912 1,703,825	188,861 1,984,293	187,203 1,967,505	173,049
kWh conversion of all energy used (grid electricity, fossil fuels, natural gas, biomass; Scope 1 mileage claims). Excludes self-generated renewables & Scope 3.	kWh	11,753,828	9,245,738	13,593,374	-

¹ Four operating mobile systems and 4 standing systems at the office are reported for use in the 25/26 Period.

Comparison of Energy generation, renewables, and BEVs

Reporting Period	2024/25	2025/26	Comments
Electricity generation kWh	271758.3	160379.2	
Electricity generation for EV charges kWh	na	25382	Less 85000 kWh of generation purchased
Renewable energy production (solar + wind) kWh	70000	117415.7	Increasing production of renewable energy with reduction of 16.39 Tonnes of CO2e emissions compared to average emissions from generated UK electricity
Miles claims electric car scope 2	112995	219372	Increasing number of EVs with reduction of 51 Tonnes of CO2e compared to diesel cars
Miles claims electric car scope 3	266	3699	Increasing number of private EVs with reduction of 0.87 Tonnes of CO2e compared to diesel cars

Calculation Methodology

Calculation Methodology is as set out in the HM Government Environmental Reporting Guidelines, including Streamlined Energy and Carbon Reporting Guidance, dated March 2026, for scope 3 purchased materials; we have also used ICE DN V5.0, EPD data from supplier for A1-A3, COST BASED (climatiq), COST BASED (OPENCEDA 2025).

- **Input Data Source:** Audited Natta accounts purchasing data 2025/26.
- **Conversion factors:** UK GOV published GHG emissions & Energy conversion factors for the year 2026.
- **Purchased material Conversion factors:** UK GOV published GHG emissions & Energy conversion factors for the year 2026, ICE DN V5.0, EPD data from supplier for A1-A3, COST BASED (climatiq), COST BASED (OPENCEDA 2025).

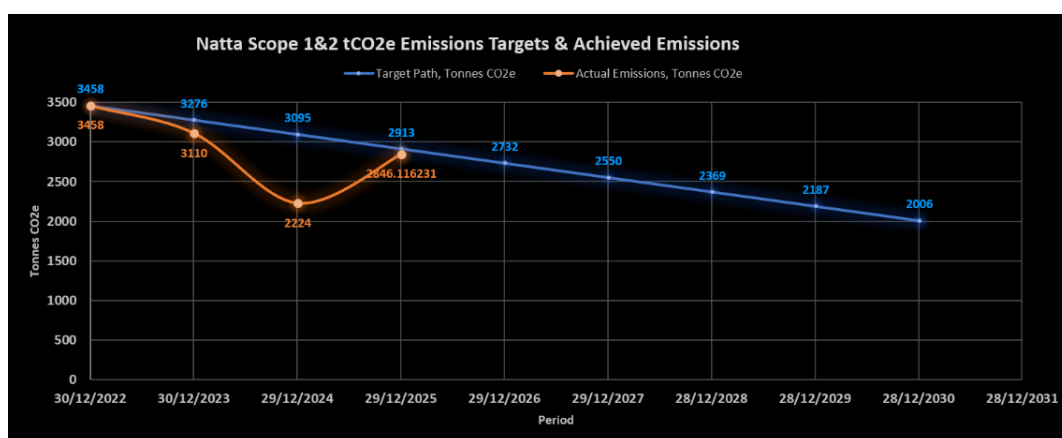
Organisation Boundary

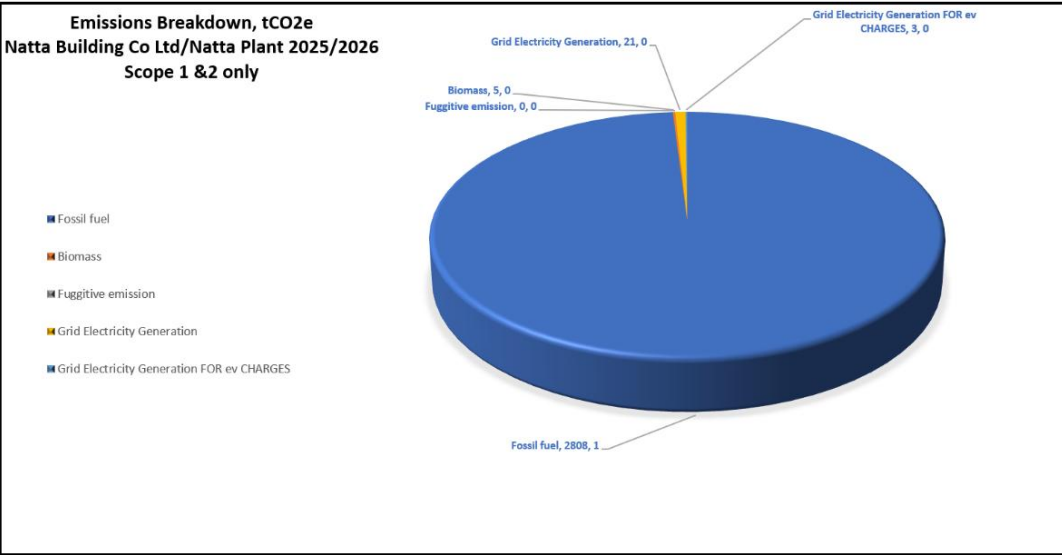
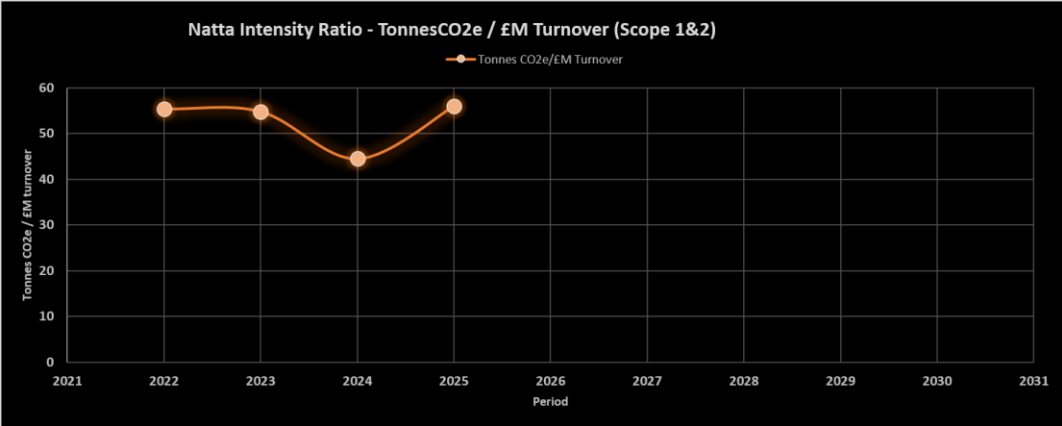
The boundaries of the GHG inventory are defined using the operational control approach. In general, the emissions reported are the same as those which would be reported based on a financial control boundary.

However, it is critical to note that the emissions report encompasses the two Companies: Natta Building Ltd & Natta Plant Ltd, as fossil fuel use between these two entities cannot be separated – Natta Plant provides plant & fuel for use by Natta Building on Projects, and this contributes >90% of the emissions reported. Natta Building & Natta Plant share the same ownership structure.

Appendix 1

Graph and Charts





Emissions breakdown, tCO2e, Natta Building Co Ltd/Natta Plant 2025/2026,
Scope 1 & 2 & Selected Scope 3

