

# **Mott MacDonald Bentley Contracting (MMBC) Region of Mott MacDonald**

*Incorporating JN Bentley Limited, Mott MacDonald Bentley Limited and Jeremy Benn Associates-Bentley Limited*

## **Qualifying Explanatory Statement**

in support of the

## **Achievement of and Ongoing Commitment to Carbon Neutrality**

Application Period: 1<sup>st</sup> January 2020 – 31<sup>st</sup> December 2020

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**Project:** MMBC Carbon Neutral

**Prepared by:** Dave Ridley      **Date:** 03/12/2021

**Approved by:** David Cooper      **Checked by:** Gavin Roberts

**Subject:** PAS 2060 QES

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## Qualifying Explanatory Statement

Application period: 1<sup>st</sup> January 2020 – 31<sup>st</sup> December 2020





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## 1 Executive summary

This document is the Qualifying Explanatory Statement (QES) which provides collected evidence in support of the declaration that the Mott MacDonald Bentley Contracting (MMBC) Region of Mott MacDonald Group Limited:

1. has achieved carbon neutrality for its Scope 1 & 2 operational emissions along with selected Scope 3 emissions, and grey fleet mileage used for business travel for the period commencing 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020 (see Section 3); and
2. is committed to maintaining carbon neutrality for its scope 1 and 2 operational emissions (over which we have control), and selected scope 3 emissions (see section 4).

The carbon neutrality declaration has been made and the collected supporting evidence has been provided in accordance with the requirements prescribed by PAS 2060:2014 – Specification for the demonstration of carbon neutrality.

<b>Prepared by:</b>		Dave Ridley 06/12/2021	Lead QES Advisor / Carbon Working Group Member
<b>Checked by:</b>		Gavin Roberts 08/12/2021	QES Advisor
<b>Approved by:</b>		David Cooper 10/12/2021	Quality Manager / Principal Civil Engineer
		Jamie Fitton 17/12/2021	QES Director / Carbon Working Group Sponsor

## 2 General information

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Entity making PAS 2060 declaration:	Mott MacDonald Bentley Contracting (MMBC) Region of Mott MacDonald Group Ltd
Subject of PAS 2060 declaration:	<p>Scope 1 and 2 (direct and indirect) emissions (over which we have operational control), and scope 3 (indirect) emissions from:</p> <ol style="list-style-type: none"> <li>a) Business travel – company cars and vans,</li> <li>b) Fuel / energy related activities,</li> <li>c) Grey Fleet Business Travel;</li> </ol> <p><i>Due to data collection approaches, emissions for 'employee commute (incl. teleworking)' are not reported within this QES, rather, these emissions are reported within the Mott MacDonald Group Limited QES.</i></p>
Description of Subject:	<p>Our operational boundaries are set in accordance with the Greenhouse Gas Protocol.</p> <ul style="list-style-type: none"> <li>• Direct Scope 1 emissions from sources owned, operated or directly controlled by MMBC.</li> </ul>

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
	<ul style="list-style-type: none"> <li>Indirect Scope 2 emissions from the generation of purchased electricity by MMBC (<i>reported using both market and location-based approaches, but offsets made in accordance with market-based reporting</i>).</li> <li>Selected Scope 3 indirect emissions from grey fleet (<i>employee-owned vehicles</i>) business travel.</li> </ul> <p>This inventory methodology has been followed as it aligns with the GHG Protocol Corporate Standard.</p> <p>MMBC includes all UK offices under its direct control, but excludes any co-located Client offices where we have no direct control over the day-to-day running, structural energy performance factors or low/zero carbon energy sources.</p>
Rationale for selection of the subject:	<p>Our organisational boundaries are set according to the control approach, under which MMBC accounts for 100% of GHG emissions from operations over which it has operational control. This includes all offices we directly operate and the, Scope 1 and 2 fuels associated with the operation of our design and construct processes. To this we also include Scope 3 grey fleet business travel of staff not in receipt of a company car or van. In this way, we also have control over the reduction efforts we put in place. In scenarios where we co-locate, we will always seek to influence energy and carbon policy with the landlord / operator, but we have excluded this from the scope of this report.</p> <p>GHG sources are excluded from the data collection process where they are deemed to contribute a non-material portion to the carbon footprint in line with the de minimis rule stated in ESOS and ISO 50001. These excluded factors are both ad-hoc and low intensity and are expected to be offset multiple times over by 'over reporting' in other areas, such as private mileage recorded on company fuel cards.</p>
Control approach:	Operational Control
Type of conformity assessment:	Independent third-party certification (see Appendix 2)
Baseline date for PAS 2060 programme:	<b>1<sup>st</sup> January 2020</b>
Individuals responsible for evaluation and provision of data necessary for declaration:	<p><b>Dave Ridley</b> – Lead QES Advisor <i>Data Gathering and Interpretation and Report Author</i></p> <p><b>Gavin Roberts</b> – QES (<i>Environmental</i>) Advisor <i>Data Gathering and Interpretation and Report Checker</i></p> <p><b>David Cooper</b> – Quality Manager / Principal Civil Engineer <i>PAS 2060 Project Manager and Report Approver</i></p> <p><b>Jamie Fitton</b> – QES Director <i>Project Sponsor and Report Approver</i></p>

### 3 Declaration of achievement of carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Declaration of achievement:	Carbon neutrality of Scope 1 (direct) and Scope 2 (indirect) emissions over which we have direct operational control, and selected Scope 3 (grey fleet business travel) achieved by MMBC in accordance with PAS 2060 in 2022 for the period commencing 1st January 2020 to 31 December 2020, certified by the Carbon Trust.
Recorded carbon footprint of the subject during the period stated above	Market Based: <b>11,489</b> (tCO <sub>2</sub> e) See section 3.2 for further details.
Carbon footprint reduction target for period	<b>Not applicable</b> – first PAS 2060 application. <i>13 years of internally peer audited data are available showing an operational CO<sub>2</sub>-e reduction of 71% over the period (when normalised against increased turnover during the period), however this has only been internally verified and cannot therefore reliably demonstrate year-on-year improvement.</i>

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Carbon footprint reduction achieved for period	<b>Not applicable</b> – first PAS 2060 application. 13 years of internally peer audited data available showing an operational CO <sub>2</sub> -e reduction of 71% over the period (normalised against turnover), however this has only been internally verified and cannot therefore reliably demonstrate year-on-year improvement.
Carbon offsets purchased	11,489 (tCO <sub>2</sub> e) See section 3.4 for further details.

### 3.1 Carbon footprint methodology

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Description of the standard and methodology used to determine GHG emissions and reductions	<p>The methodology for calculating the carbon footprint was as follows:</p> <p><b>Emission factors</b></p> <ul style="list-style-type: none"> <li>To compile our 2020 group carbon footprint, we primarily used the emission factors published by BEIS UK (2020), the International Energy Agency (2020) and the Association of Issuing Bodies (2020) to estimate our impacts. Where available, we used national publications to source emission factors, such as from the US Environment Protection Agency and the Australian National Greenhouse Accounts Factors.</li> <li>Emissions are reported in units of tCO<sub>2</sub>-e.</li> </ul> <p><b>Scope 1 and 2 emissions</b></p> <ul style="list-style-type: none"> <li>Energy and fuel consumption, including; <ul style="list-style-type: none"> <li>Company Cars and Vans – calculated via a combination of fuel card data and mileage claims.</li> <li>Site Plant and on-site generation equipment, typically gasoil based (moving towards HVO in 2022) – measured via goods received notices and invoicing.</li> <li>MMBC controlled (<i>owned or directly operated</i>) offices: we gather information using billed or metered energy consumption.</li> </ul> </li> <li>At a number of our offices we also have desk space dedicated for use by 3<sup>rd</sup> parties outside of the operational scope of the business. In these cases we pro-rata basis based on head of occupancy. The methodology for this is documented in our ISO 14064-3 verification report which is subject to annual verification audit by the Carbon Trust.</li> <li>In addition to this and as discussed above, we also on occasion co-locate in Client or Mott MacDonald Group offices. Energy and carbon associated with this co-location remains out of scope of this report, however in the case of MM Group co-location, this will be documented in the Group PAS 99 calculations and associated report.</li> <li>Scope 2 dual reporting: except for our Carr Hall office (no longer in our office portfolio), all electricity has been procured from REGO certified 100% renewable sources. We are committed to this going forward. We also report our emissions using both a location-based (<i>using national average grid factors</i>) and market-based (<i>using residual emission factors for non-renewably sourced electricity, where supplier specific emission factors are unknown, and contract specific emissions factors for renewably sourced electricity</i>). Residual emission factors are slightly higher than the corresponding grid averages as they represent the average emissions from unclaimed energy. Market-based reporting therefore reflects reductions made from purchasing renewably sourced electricity and drives the transition to low carbon electricity.</li> </ul> <p><b>Scope 3 emissions</b></p> <ul style="list-style-type: none"> <li>Scope 3 (grey fleet) business travel: with mileage claims submitted in the form of business expense claims.</li> </ul> <p>We are confident that our methodology, detailed above, presents a reasonable worst-case scenario of our group carbon footprint.</p> <p>This methodology was developed to be in accordance with the requirements of the Greenhouse Gas Protocol.</p> <p>The provisions of the methodology for calculating the carbon footprint were applied as detailed and the principles set out in PAS 2060 were met.</p>
Justification for the selection of the methodologies chosen	Our methodology has been developed to align with the GHG Standard and ISO 14064-1. The methodology aligns with that of previous years but is continually reviewed, alongside data collection procedures, to reflect best-practice.

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
	<p>The qualitative influences of uncertainty on our GHG emissions are identified as the following:</p> <p><b>Source data:</b></p> <ul style="list-style-type: none"> <li>Travel data that is extracted from our employee expense system is likely to contain some human error.</li> <li><i>*Note – employee commuting is documented in the MM group return and has been omitted from this report as not to double handle the data. This report focuses on mileage claims and fuel use for business travel only.</i></li> </ul> <p><b>Calculation:</b></p> <ul style="list-style-type: none"> <li>Our footprint is based on reasonable worst-case assumptions, utilising primary data wherever practicable.</li> </ul>

### 3.2 Carbon footprint breakdown

Carbon Footprint (for latest footprinting year)	Information Relating to the Carbon Neutral Declaration
<b>Total Carbon Footprint</b>	<p><b>Location-based:</b> 11,577 tCO<sub>2</sub>e</p> <p><b>Market-based:</b> 11,489 tCO<sub>2</sub>e</p>
<b>Carbon Footprint Breakdown by Scope</b>	<p><b>Location-based:</b></p> <p>Scope 1: 9,931.06 tCO<sub>2</sub>e</p> <p>Scope 2: 95.93 tCO<sub>2</sub>e</p> <p>Scope 3: 1,550.09 tCO<sub>2</sub>e (<i>Grey fleet fuel only</i>)</p> <p><b>Market-based:</b></p> <p>Scope 1: 9,931.06 tCO<sub>2</sub>e</p> <p>Scope 2: 8.13 tCO<sub>2</sub>e</p> <p>Scope 3: 1,550.09 tCO<sub>2</sub>e (<i>Grey fleet fuel only</i>)</p>
<b>Scope 1 – Direct GHG Emissions:</b>	<p>Natural Gas: 31.60 tCO<sub>2</sub>e</p> <p>Fuels (owned vehicles): 9,899.46 tCO<sub>2</sub>e (Petrol, DERV and Gasoil)</p> <p>Fuels (<i>stationary equipment</i>): <i>Included in above figure*</i></p> <p><i>(*mobile plant and site electrical generators not currently split in terms of gasoil use)</i></p>
<b>Scope 2 – Energy Indirect Emissions:</b>	<p><b>Location-based:</b></p> <p>Imported Electricity: 95.93 tCO<sub>2</sub>e</p> <p><b>Market-based:</b></p> <p>Imported Electricity: 8.13 tCO<sub>2</sub>e</p>
<b>Scope 3 – Other Indirect GHG Emissions:</b>	<p>Category 6 – Business Miles from Grey Fleet vehicles: 1,550.09 tCO<sub>2</sub>e</p>
<b>Exclusions</b>	<p>Note – other Scope 3 items measured and reported internally but not yet externally verified include key building materials such as Concrete products, steel reinforcement, 1° and 2° aggregates, manholes and covers etc.</p> <p>Category 7 – Homeworking due to Covid Restrictions: <i>Due to data collection approaches, these emissions are not reported within this QES, rather, they are reported within the Mott MacDonald Group Limited QES.</i></p> <p>Plans are in place to increase the scope and measurement confidence of Scope 3 items during 2022, but until now all Scope 3 items, except for Grey Fleet business miles and homeworking are excluded from our offset calculations.</p>

### 3.3 Carbon reduction

TPAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Reductions achieved</b>	<i>Not currently applicable – to be reported in 2021/22 dataset.</i>

TPAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Baseline period	<i>N/A – the 2020 dataset shall provide the carbon baseline on which to measure subsequent GHG improvement performance.</i>
Economic growth rate	<i>Not currently applicable – to be reported in 2021/22 dataset.</i>
Supporting information	<i>Not currently applicable – to be reported in 2021/22 dataset.</i>
Confirmation that there has been no change to the definition of the subject	<i>Not currently applicable – to be reported in 2021/22 dataset.</i>
Description of the means by which reductions have been achieved and any applicable assumptions or justifications	<i>Not currently applicable – to be reported in 2021/22 dataset.</i>

### 3.4 Carbon offsets

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Offset methodology	<p>MMBC Region has offset our Scope 1 and 2 emissions (over which we have operational control), and selected Scope 3 emissions for the period from 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020.</p> <p>It is important to us that our offsetting scheme is done to very high standards. We have chosen to offset the carbon footprint of our business through the restoration of peatlands within Indonesia. The <a href="#">Sumatra Merang Peatland Project</a> aims to rehabilitate and protect the critical ecosystem whilst concurrently helping to achieve several of the UN Sustainable Development Goals.</p> <p>The project has undergone verification by both the Vera / Verified Carbon Standard (VCS) and the Climate, Community and Biodiversity Standard (CCB). We therefore have confidence that the VCU's have not been double counted and have tangible benefits, both to the climate and to the local communities in which they are operating. The methodology for this project is VM0007.</p> <p>We are especially excited to support this project given our ongoing involvement in the <a href="#">Berbak Green Prosperity Partnership</a>. This partnership highlights our ambition to be actively involved and work collaboratively with our offsetting projects. The co-benefits of peatland restoration projects align with our values by providing biologically diverse and positive social outcomes.</p>
Offset Confirmation	<p>The offsets generated represent genuine, additional GHG emission reductions elsewhere. Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting.</p> <p>Carbon offsets are verified by an independent third-party verifier.</p> <p>The credits from the selected carbon offset projects are:</p> <ul style="list-style-type: none"> <li>• only issued after the emission reduction has taken place.</li> <li>• retired within 12 months from the date of the declaration of achievement.</li> <li>• supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures.</li> <li>• stored and retired in an independent and credible registry.</li> </ul>
Offsets	Full details of the carbon offsets included in making this declaration are provided in Appendix A.

## 4 Declaration of ongoing commitment to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Declaration of on-going commitment:	<p>MMBC Region commits to maintain carbon neutrality for scope 1 (direct) and 2 (indirect) emissions (over which we have operational control), and selected scope 3 (indirect) emissions in accordance with PAS 2060 for the period 1<sup>st</sup> January to 31<sup>st</sup> December 2021.</p> <p>Carbon neutrality of our defined subject* for the period 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021 will be achieved by November 2022.</p> <p>*Our subject is defined as: Scope 1 and 2 (direct and indirect) operational emissions (over which we have control) and selected scope 3 (indirect) emissions. See section 2 for more information.</p>

### 4.1 Carbon management plan

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	<p><b>Science Based Targets</b></p> <p>See appendix D – Activity 4</p> <p><b>Net Zero carbon target</b></p> <p>Looking forward, we have set a target of achieving <a href="#">net zero carbon emissions by 2040</a> if not before. This means we will remove as much greenhouse gases from the atmosphere as we put into it from our operations and wider activities using measures that ‘permanently remove an equivalent amount of atmospheric carbon dioxide.’ We are currently developing our Net Zero Carbon Plan to better understand how we will achieve this ambition.</p> <p><b>Short Term Targets (2022+)</b></p> <p>See appendix D</p>
Planned means of achieving and maintaining GHG emissions reduction	<p>To maintain Carbon Neutrality, the following activities within our carbon management plan will be undertaken in the short term to drive down our absolute carbon emissions footprint, these include:</p> <ul style="list-style-type: none"> <li>• Continual improvement of our carbon management process and delivering the MMBC Region Carbon Footprint;</li> <li>• Support regional uptake of renewable energy and reach 100% in UK. Continue to drive energy efficiency across all offices;</li> <li>• Update the MMBC Travel Policy and roll out behavioural change to support low carbon modes of transport and reduce business travel;</li> <li>• Investigate a carbon incentivisation scheme supporting carbon reduction and innovation</li> </ul> <p>Other activities of a broader nature within the carbon management plan include:</p> <ul style="list-style-type: none"> <li>• Investigate alternative sources for procurement to ensure a low carbon supply chain;</li> <li>• Continue to offset our residual emissions;</li> <li>• Investigate low carbon choices and investigate mechanisms to ensure staff can reduce their emissions;</li> <li>• Renew PAS 2060 Carbon Neutral certification and report on Science-Based Targets</li> <li>• See Carbon Roadmap in appendix D</li> </ul> <p>These activities will be undertaken initially by the MMBC Carbon Working Group, supported on a technical level by the Quality Team who will provide documented guidance on implementation, which can be rolled out and support the wider design and construct business. MMBC will then implement and be accountable for the carbon reductions and offsetting programme going forward to obtain and maintain our Carbon Neutral status.</p> <p>More detailed information on our carbon management plan can be found in Appendix D. We intend to maintain carbon neutrality for the defined subject going forward, therefore we will review and amend the carbon management plan at least every 12 months.</p>



**PAS 2060 Requirement****Information Relating to the Carbon Neutral Declaration**

In addition to the above, we are also in the process of developing our involvement in the MM Group Net Zero Plan which will build upon the foundations already being implemented by the MM Group Carbon Neutral Plan.

We endeavour to maintain our carbon neutral status by continuing to offset our scope 1 and 2 operational emissions (over which we have control), and selected scope 3 emissions.

Our offset strategy has been developed with four primary objectives:

1. Primarily drive down our carbon emissions in the short, medium and long term, by also improving carbon performance management
2. Maintain carbon neutrality through the purchase of offsets, driving down the need to offset as much and as fast as possible thereafter
3. Improve the quality of the offsets we buy progressively so we show leadership against best practice standards and benchmarks
4. Develop partnerships with Non-Government Organisations (NGO's) and develop our own Mott MacDonald projects for offsetting in the longer term

Striving for the best possible outcome, we will continue to assess the environmental and social integrity of our offsetting scheme in line with emerging evidence and best practice and adapt as necessary. We endeavour to always purchase offsets that demonstrate additionality, permanence and provide co-benefits aligned to the Sustainable Development Goals.

The offset strategy to be adopted

## Appendix of qualifying explanatory statement

### A. Offsets

Project name	Country	Project type	Standard	Type of credits	Total credits	Generation period	Retirement date	Reference No. & link to registry	Offset volume (tCO <sub>2</sub> e)
Sumatra Merang Peatland Project	Indonesia	Peatland restoration	VCS, CCB	VCU	11,489	01/01/2017 to 31/12/2017	13/12/2021	<a href="#">Verra Registry</a> 8130-459161798-459173286-VCU-016-MER-ID-14-1899-01012017-31122017-1	11,489
<b>Total tonnes (tCO<sub>2</sub>e) offset:</b>									<u>11,489</u>



# CERTIFICATE OF CARBON CREDIT RETIREMENT



**Mott MacDonald**  
 Bentley Contracting Region of  
 Mott MacDonald Group Limited

has purchased the amount of

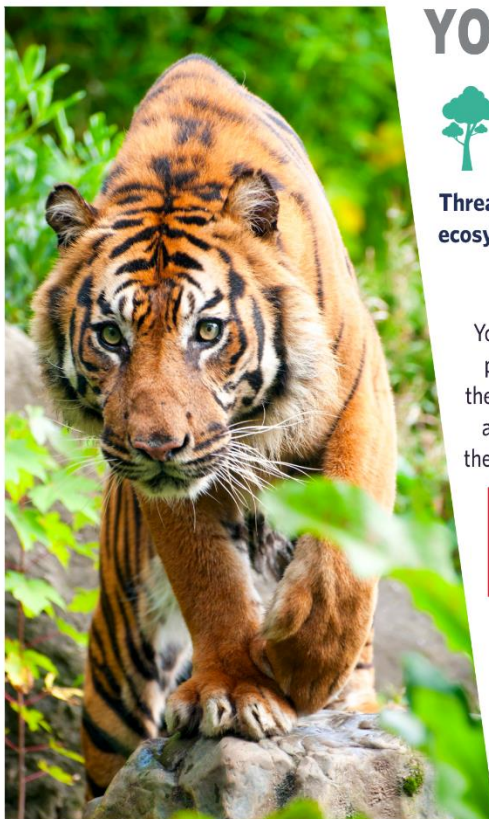
**11,489 tonnes**

double verified carbon credits from the

**Sumatra Merang Peatland Project**

for the purpose of rebalancing impact from

**2020 carbon footprint**



## YOU'RE HELPING TO PROTECT:



**Threatened ecosystems**



**Hectares of forest**



**Habitat for High Conservation Value species**



**Sustainable livelihoods**

You are helping finance the restoration of a total of 22,934 hectares of threatened peatland rainforest, one of the last remaining peatland zones in South Sumatra; the creation of a conservation area for hundreds of unique and endangered species; and work with local communities to improve livelihoods and reduce pressure on the forest; thereby helping to achieve the following Sustainable Development Goals:



## **B. Independent third-party assurance**



## **Carbon Trust Assurance Ltd Assurance Statement**

### *Relating to JN Bentley's GHG Emission Report*

#### **Terms of Engagement**

Carbon Trust Assurance Limited (CTA) was commissioned by JN Bentley to provide an independent, limited level of assurance on the following Selected Information:

- Scope 1 emissions: Natural Gas, Gas Oil, Company Fleet (DERV + Petrol)
- Scope 2 (location-based) emissions: Purchased Electricity
- Scope 2 (market-based) emissions: Purchased Electricity
- Scope 3 emissions: Business Travel

The Selected Information is presented within GHG Report. We have not performed any work, and do not express any conclusion, over any other information that may be included in the GHG Report or on JN Bentley's website for the current year or for the previous periods unless otherwise indicated.

#### **Scope**

This engagement covers the verification of emissions from anthropogenic sources of greenhouse gases included within the organisation's boundary.

- Organisational boundary: All UK Operations
- Control approach: Operational
- Reporting period: 01/01/2020 - 31/12/2020

#### **Our Conclusion**

Based on the work we have undertaken and the evidence provided by JN Bentley, nothing has come to our attention that leads us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

The total verified footprint was 11,577 tCO<sub>2</sub>e, according to the location-based method and 11,489 tCO<sub>2</sub>e, according to the market-based method. The breakdown by scope is:

- Scope 1: 9,931 tCO<sub>2</sub>e
- Scope 2 (location-based): 96 tCO<sub>2</sub>e
- Scope 2 (market-based): 8 tCO<sub>2</sub>e
- Scope 3: 1,550 tCO<sub>2</sub>e

This conclusion shall be read in the context of the remainder of this Assurance Statement, in particular the inherent limitations explained below and this report's intended use.

#### **Reporting Criteria**

The Reporting Criteria used by JN Bentley is the GHG Protocol.

**Management Responsibility**

The management of JN Bentley are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or developing objective Reporting Criteria;
- measuring and reporting the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Report and the Reporting Criteria.

**Our Responsibilities**

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria and to report to JN Bentley in the form of an independent limited assurance conclusion based on the work undertaken and the evidence obtained.

**Assurance Standards Applied**

We performed our work in accordance with CTA's assurance methodology based on ISO 14064-3.

**Our Assurance Activities**

Our objective was to assess whether the Selected Information is reported in accordance with the principles of completeness, comparability and accuracy. We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information, whether due to fraud or error, our work included, but was not restricted to:

- assessing the appropriateness of the Reporting Criteria for the Selected Information;
- conducting interviews with JN Bentley management to obtain an understanding of the key processes, systems, controls and related documentation in place over the preparation of the Selected Information;
- performing analytical reviews and detailed sampling of the Selected Information; and
- reading the GHG Report and narrative accompanying the Selected Information in the GHG Report with regard to the Reporting Criteria, and for consistency with our findings.

**Inherent Limitations**

The accuracy and completeness of the Selected Information is subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. As such, this Assurance Statement should be read in connection with GHG Report. For those subject matters with a limited assurance, the evidence-gathering procedures are more limited than with a reasonable assurance, and therefore less assurance is obtained than in an overall reasonable assurance statement.

**CTA's Competence and Independence**

CTA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach is rigorous and transparent.

For and on behalf of  
Carbon Trust Assurance Limited

A handwritten signature in black ink, appearing to read "Hugh Jones".

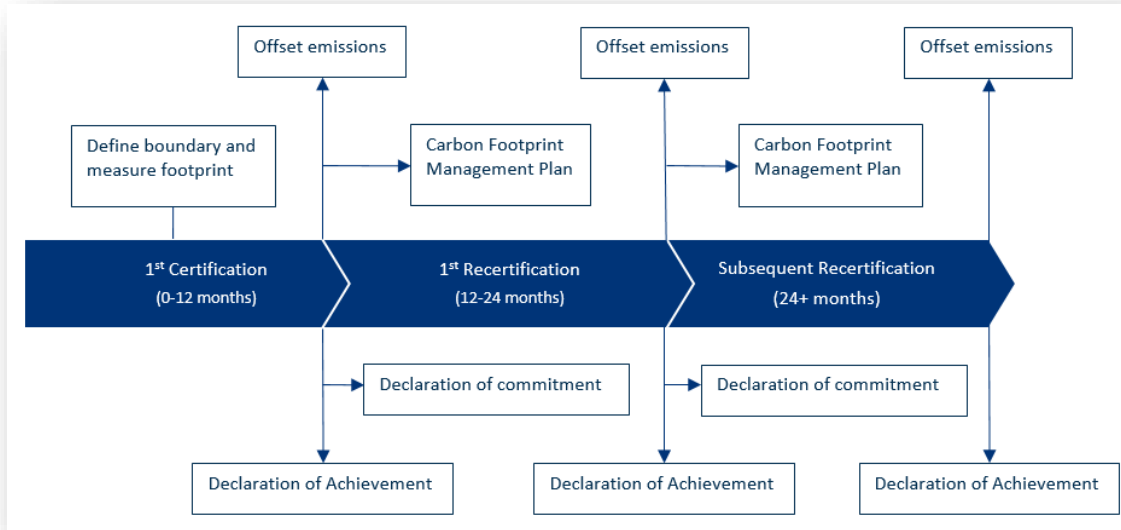
Hugh Jones,  
Managing Director



Carbon Trust Assurance Ltd, London  
Email: [info@carbontrust.com](mailto:info@carbontrust.com)

This assurance report is made solely to JN Bentley in accordance with the terms of the engagement contract between us. Those terms permit disclosure to other parties, solely for the purpose of JN Bentley showing that it has obtained an independent assurance report in connection with the Selected Information. We have not considered the interest of any other party in the Selected Information. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any other party other than JN Bentley for our work, for this assurance report or for the conclusions we have reached.

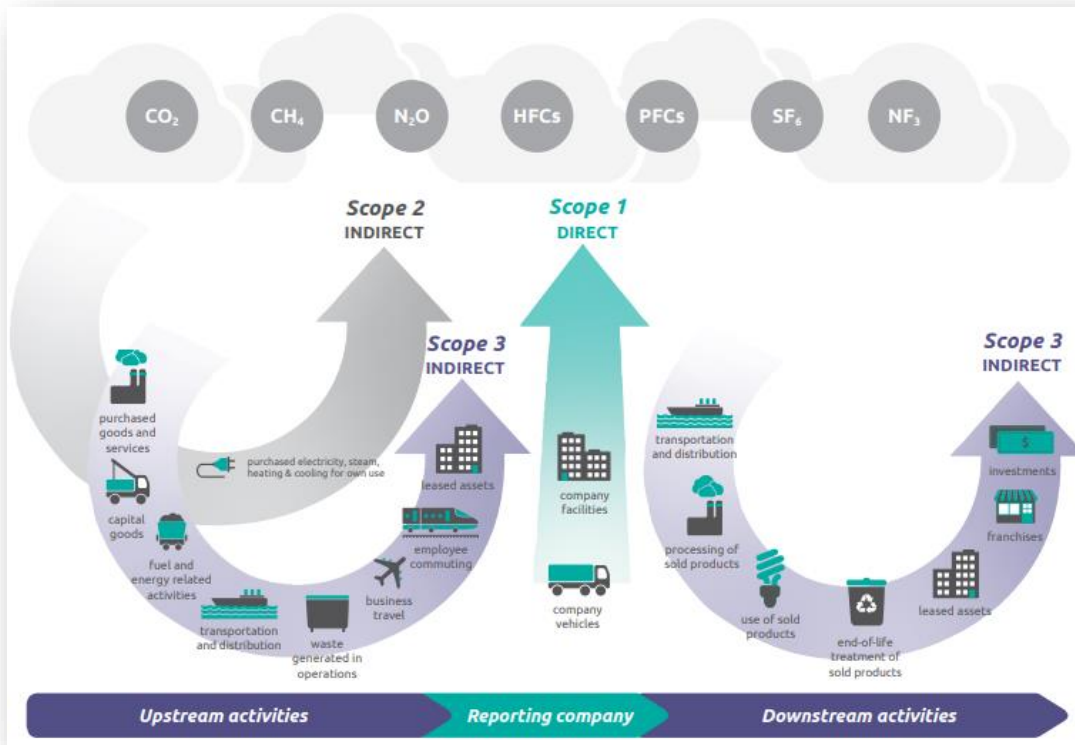
### C. Additional supporting information for interested parties



**Figure 1. PAS 2060 certification process**

**Source:** Carbon Trust. Adapted from “BSI - PAS 2060:2014: *Specification for the demonstration of carbon neutrality: Figure 1 – Illustration of the cyclical process for demonstrating carbon neutrality, taking into account permitted baseline period exceptions*”. [Simplified version]





**Figure 2. Organisational carbon footprinting**

**Source:** Greenhouse Gas Protocol: <http://ghgprotocol.org/>

## D. MMBC Carbon Neutral Plan – 2022+

Below sets out more detailed information, plans and actions to help achieve the actions discussed within Section 4.1- Carbon Management Plan.

Action owners from the MMBC Carbon Working Group are listed against each key carbon neutrality objective, but additional support may be required from technical / subject experts from within the business and/or MM Group.

All actions will be periodically reviewed by Group Chair and Group Sponsors / Directors (Jamie Fitton/Steve Tetlow). Key outputs from this group will be documented and integrated into the Business Management System by the Quality Manager (David Cooper). These objectives sit alongside other pre-existing ISO 50001 and ISO 14064 Objectives and Targets discussed and agreed at each annual management review and remain under the control of the Quality Team.

**Activity 1: Develop the material and lead on how we formally roll out the Carbon Approach to the business, including BMS material and training.**

**Action Owners: Dave Ridley, Jacob Booth, Betty Solomon-Assefa**

The Carbon Approach strategy has been developed by the MMBC Carbon Working Group over the course of 2021 and is to be formally launched to the business early in 2022. Our planned rollout seeks to engage with all staff and utilise senior management to drive home the importance of the message.

The focus of the rollout is to make people understand and accept that everyone can contribute to the effective management of energy and carbon, regardless of their role or perceived knowledge, and that it requires commercial, design, support and operational teams to be working in unison.

We will:

- provide written newsletter updates and seek to issue regular 'talk carbon prompts'. We will also continue to produce targeted podcasts and webinars.
- seek to find and share best practice facilitated by the Carbon Working Group who will continue to provide advice and support.
- provide awareness training as a key area for the achievement of carbon reduction and ultimately neutrality. In 2022, existing training packages will be reviewed and updated to give greater focus to the subject.
- provide focused awareness training to key suppliers working under our Principal Contractor control to ensure aspects under their direct operational control are managed accordingly.

**Activity 2: Develop the inclusion of discussions around carbon into the design process**

**Action Owners: Dave Ridley, Jacob Booth, Betty Solomon-Assefa**

We will:

- revise the QES Workbook which develops and records design decisions concerning H&S, Quality and Environment to include a review of carbon, energy and waste issues in design.
- promote the use of Carbon Calculators in the development of design solutions.

### Activity 3: Develop a plan to better understand our Scope 3 emissions and make recommendations to the business regarding priorities

Action Owners: George Partridge, Anwen Gough, Chris Taylor

MMBC have measured a significant proportion of our operational Scope 3 emissions over a thirteen-year period however, this has been identified as an area for improvement.

We will:

- Seek to better understand our Scope 3 impact in order to quantify its climate impact and prioritise next steps.
- Once key sources have been identified, develop a programme for monitoring and implementing carbon reduction which will include discussions with our supply chain and client base.

### Activity 4: Agree Science Based Targets for inclusion in the Group roadmap.

Action Owners: Emma Mitchinson, Dean Holmes

Group have agreed that commitment to SBTi is an essential part of Mott MacDonald Group's carbon neutrality roadmap.

We will:

- Understand our part and agree next steps during the first half of 2022.

### Activity 5: Roll out updated Site Set-Up Optimiser tool and integrate into BMS Processes

Action Owners: George Partridge, Jacob Booth, Dave Ridley

The Cost Optimiser tool will be re-launched in Q1 2022 and continually developed thereafter through discussions with our supply chain.

We have had a site set-up cost optimiser in place for several years now but the 'cost' element has always focused on the monetary value. Going forward the cost optimiser will aim to measure cost (or value) from both a monetary AND climate change perspective, with Greenhouse Gases (GHG) impact being quantified against each key decision on a whole life cost perspective.

Our goal is to have an aligned tool for all company decisions ranging from, requests, travel, commuting, hotels, building materials etc – all of which will populate a centralised database showing decision-based improvements on a climate change as well as a value basis.

### Activity 6: Work with ECP Leads to develop initiatives that the ECP Network can champion across MMBC

Action Owners: Dean Holmes, Betty Solomon-Assefa

A network of Early Career Professionals (ECP) will work with the Carbon Working Group to embed initiatives and awareness of key focus areas across the business.

### Activity 7: Design Directors to roll out / embed the Carbon Approach across Design teams.

Action Owners: Chris Taylor, Emma Mitchinson

Reducing scope 3 Carbon has been identified as sitting primarily with the design teams and it is the responsibility of the Design Directors to promote and embed new ways of working into the design process. A specific plan to reduce carbon at design stage will be developed and implemented in 2022 by the Design Directors.

## Activity 8: Establish effective links to Practice Groups and ensure each group has developed specific Carbon targets that align to the Carbon Approach

Action Owners: Chris Taylor, Emma Mitchinson

The established Practice Groups, which focus on areas of expertise across the business, are to have their Terms of Reference and meeting agendas updated to include Energy and Carbon reduction, with metrics implemented to monitor and measure engagement and associated improvements.

## Activity 9: Ensure Carbon Reduction Plans and Forecast is reviewed and updated (to the Board and Business) quarterly

Action Owners: Anwen Gough, Dave Ridley, Dean Holmes

From 2022 onwards, all key climate change aspects are to be documented and communicated on a quarterly (Scopes 1 and 2) and six monthly (Scope 3) basis to both the board and the wider business.

This performance measure will be broken down into department or role specific measures so improvements can be identified and managed by those responsible and / or accountable.

The process is to be partially automated via a PowerBI Report. This will break performance down by Scope, Emission Source and Role.

## Summary of Carbon Neutrality Road Maps (2030/2040)

\*Live documents – to be updated following periodic reviews by the CWG.

