



SUSTAINABLE
MODULAR
BUILDINGS
Nothing less

Mac Zero Modular Buildings Ltd PPN 06/21

CARBON REDUCTION PLAN

Part of carbon footprint assessment
in accordance with SBTi

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1.0 INTRODUCTION

“Fully Committed to Net Zero By 2050”



To establish a clear direction and timeline we have engaged CarbonFit to review and audit our Carbon Footprint and assist in setting a clear path to Net Zero for Scope 1,2 and 3 by 2050 in line with PPN 06/21, SBTi and GHG Protocols.

CarbonFit has carried out an audit in accordance with ISO14064-1.

To commence the process, CarbonFit has reviewed our operations including energy and carbon usage and consumption throughout the buildings, processes, vehicles, travel, distribution waste and employee commuting in line GHG Corporate Accounting and Reporting Standard and GHG Scope 3 standards.

For the purpose of this report, in accordance with PPN 06/21, the baseline and last financial year have been reported. Emissions have been calculated using the Department for Energy, Security & Net Zero (DESNZ) Conversion Factors for company reporting of GHG emissions.

We can confirm that Mac Zero is fully committed to achieving Net Zero by 2050 or sooner.

This plan will be updated annually in line with our financial year end.

The next revision is due towards Q2 of 2026.

2.0 MAC ZERO

With an overarching vision to help move businesses and organisations #movetozero, Mac Zero Modular Buildings is at the forefront in designing, manufacturing and installing high-quality, sustainable modular buildings for both the public and private sector.

'Sustainable modular building - nothing less' is the goal and it's delivered in line with three overarching principles:

- Delivering buildings that reflect customers' values and project vision
- Less is more, quality over quantity
- A collaborative team approach



Established in 2021, Mac Zero brings expert design, manufacturing, and project delivery skills together to create high-quality modular buildings where people can thrive.

2.1 CARBONFIT

CarbonFit partners with organisations and businesses to support them on their Net Zero Journey through 3 key phases footprint, improve and translate.

We are a team of chartered Engineers with over 20 years experience in the Energy and Carbon Sector. We have the knowledge, skills and expertise to meet carbon reporting and Net Zero requirements in line with GHG Protocol and SBTi.

3.0 COMPANY OVERVIEW



Based in Dungannon, Co. Tyrone, Mac Zero Modular Buildings delivers projects at scale across the UK and Ireland from its two manufacturing sites in Northern Ireland.

Spearheaded by Co-Founders, Conor McAvoy and Orla McAvoy-Corr, Mac Zero is committed to driving the sustainability agenda through the provision of future-proofed, airtight modular buildings for sectors including education, community, healthcare and hospitality, and for commercial businesses.

The team at Mac Zero are highly skilled modular construction experts who deliver an end-to-end solution for clients, including design, manufacturing, groundworks and installation.

A Founding Member Company of MMC Ireland, Mac Zero is active in all aspects of construction where modular buildings are the solution.

3.1 COMPANY DETAILS

3.1.1 BASE FINANCIAL YEAR

April 2022 – March 2023

3.1.2 FINANCIAL YEAR REPORTING

April 2024 – March 2025

3.1.3 ADDRESS

45 Derryvale Road
Dungannon
Co. Tyrone
BT71 4PB

3.1.4 BOUNDARY APPROACH

Financial

3.1.5 SUSTAINABLE LEADERSHIP TEAM

Orla Corr

Director

Orla@maczero.com

Conor McAvoy

Director

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Ruaidri Kennedy

SHEQ Coordinator

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Eoghan O'Donnell

Senior Commercial Manager

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4.0 NET ZERO COMMITMENT

In 2019 the UK Government amended the Climate Change Act 2008 by introducing a target of a 100% reduction in the net UK carbon account by 2050. This has become commonly known as the 'Net zero, target. 'In line with this, Mac Zero is fully committed to playing its part and ensuring that the business achieves Net Zero by 2050.

Mac Zero's commitment to achieving Net Zero by 2050 is set out in this "Carbon Reduction Plan". This outlines the company's vision and strategy for achieving Net Zero across the entire value chain [Scope 1, 2 and 3] in line with the governments streamlined energy and Carbon Reporting guidelines. Mac Zero has employed the services of carbonfit to provide carbon accounting and advisory services. carbonfit is undertaking a series of quality management checks in line with the requirements ISO 14064.

The emissions data contained within this CRP has been obtained in accordance with the GHG Protocols Corporate standard and the corporate value chain [Scope 3] accounting and reporting standard. Emissions have been calculated using Department for Energy, Security & Net Zero (DESNZ) Conversion Factors for company reporting of GHG emissions.

NET ZERO PLEDGE

Mac Zero is committed to developing a science-based target aligned with the SBTi criteria, submit the target to the SBTi for validation and publish our approved targets within a maximum of 24 months.

We commit to reducing our Scope 1 & 2 GHG emissions by 50% by 2030 from the Base Year below and 100% by 2035.

We commit to measuring and reducing our Scope 3 by engaging with 80% of our supply chain by 2026. Scope 3 emissions to be reduced by 100% by 2050 or sooner.

5.0 BASELINE EMISSIONS FOOTPRINT

Financial Year: April 22 - March 23

Scope 1, 2 and 3 emissions as required by GHG Protocol are outlined below:

SCOPE 1

Primary Fuel Combustion (On-site)	3.55 tCO ₂ e
Machinery/Manufacturing Process	0.00 tCO ₂ e
Road Transport	11.69 tCO ₂ e
C1. Total Scope 1	15.24 tCO₂e

SCOPE 2

Electricity Consumed (Location Based)	6.24 tCO ₂ e
Electricity Consumed (Market Based/Onsite Generation/Renewable)	0.00 tCO ₂ e
C2. Total Scope 2	6.24 tCO₂e

SCOPE 3

Category 3: Fuel and Energy Related Activities	5.72 tCO ₂ e
Category 4: Upstream Transportation and Distribution	135.46 tCO ₂ e*
Category 5: Waste Generated in Operations	1.39 tCO ₂ e*
Category 6: Business Travel	N/A tCO ₂ e*
Category 7: Employee Commuting	16.15 tCO ₂ e*
Category 9: Downstream Transportation and Distribution	N/A tCO ₂ e
C3. Total Scope 3	158.72 tCO₂e

C4. Total Scope 1, 2 & 3 Carbon Emissions	180.20 tCO₂e
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* N/A entry as non-applicable.

* Assumptions made in calculations where applicable

* Employee Commute & downstream T&D is not available currently

6.0 CURRENT EMISSIONS FOOTPRINT: CARBON

Financial Year: April 24 - March 25

Scope 1, 2 and 3 emissions as required by GHG Protocol are outlined below:

SCOPE 1

Primary Fuel Combustion (On-site)	2.54 tCO ₂ e
Machinery/Manufacturing Process	0.00 tCO ₂ e
Road Transport	19.34 tCO ₂ e
C1. Total Scope 1	21.88 tCO₂e

SCOPE 2

Electricity Consumed (Location Based)	10.86 tCO ₂ e
Electricity Consumed (Market Based/Onsite Generation/Renewable)	3.35 tCO ₂ e
C2. Total Scope 2	7.51 tCO₂e

SCOPE 3

Category 3: Fuel and Energy Related Activities	22.74 tCO ₂ e
Category 4: Upstream Transportation and Distribution	29.90 tCO ₂ e
Category 5: Waste Generated in Operations	57.11 tCO ₂ e
Category 6: Business Travel	2.79 tCO ₂ e*
Category 7: Employee Commuting	35.30 tCO ₂ e*
Category 9: Downstream Transportation and Distribution	9.58 tCO ₂ e
C3. Total Scope 3	157.67 tCO₂e

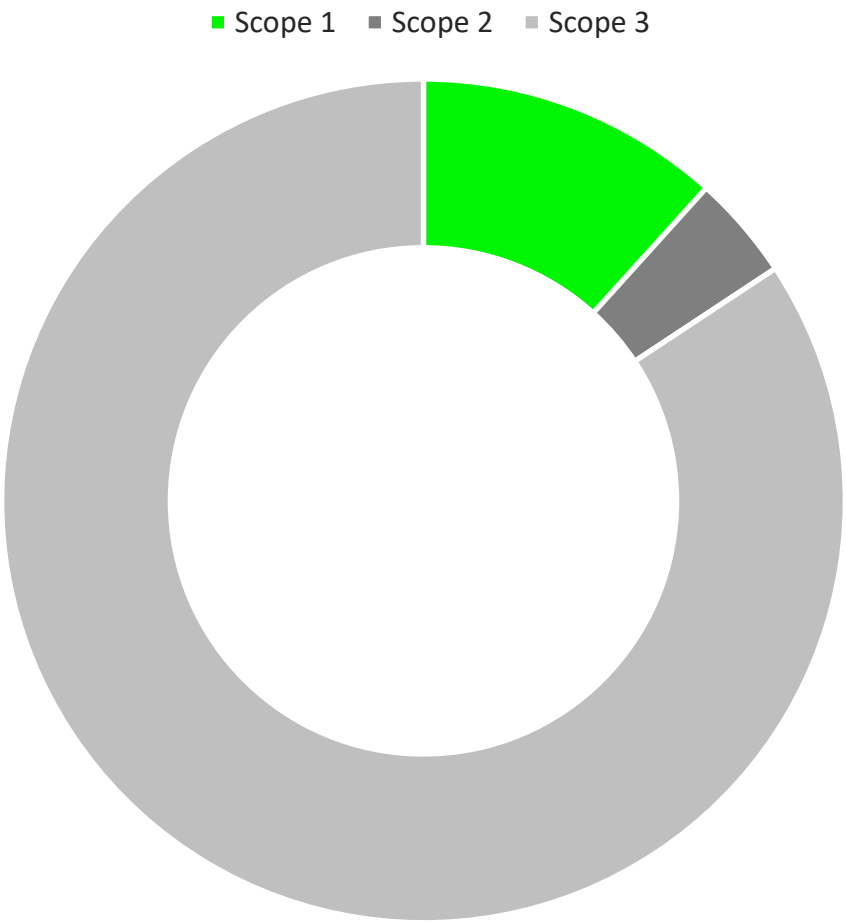
C4. Total Scope 1,2 & 3 Carbon Emissions	187.06 tCO₂e
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* Assumptions made in calculations where applicable

6.1 CARBON BREAKDOWN

Chart below shows the breakdown of emissions between Scopes 1, 2 and 3.

Emissions by Fossil Fuel

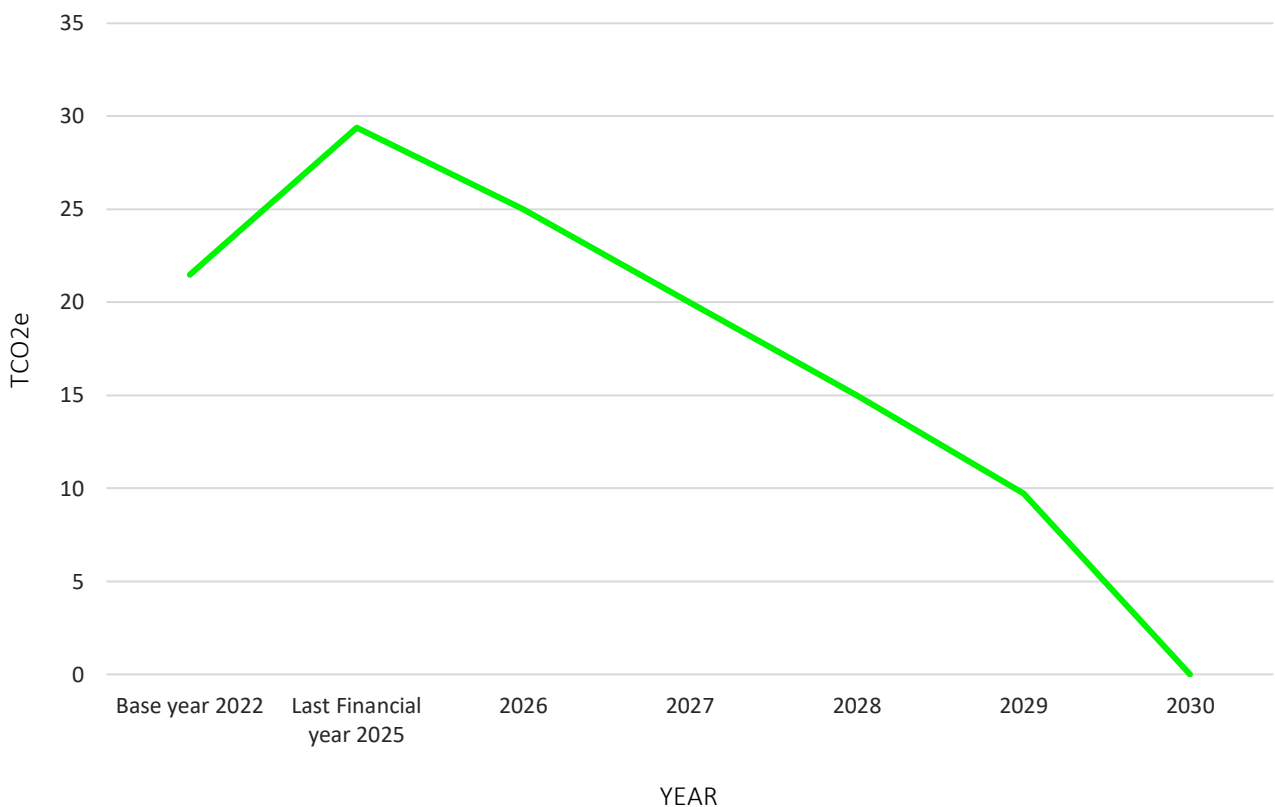


7.0 EMISSIONS REDUCTION TARGETS: SCOPE 1 AND 2*

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

- We commit to reducing our Scope 1 & 2 GHG emissions by 50% by 2030 from the Base Year below.
- We switched our electricity to 100% renewable grid supply in February 2025.
- We commit to reducing our Scope 1 & 2 GHG emissions by 100% by 2035.

Scope 1 & 2 Net Zero Timeline Trajectory

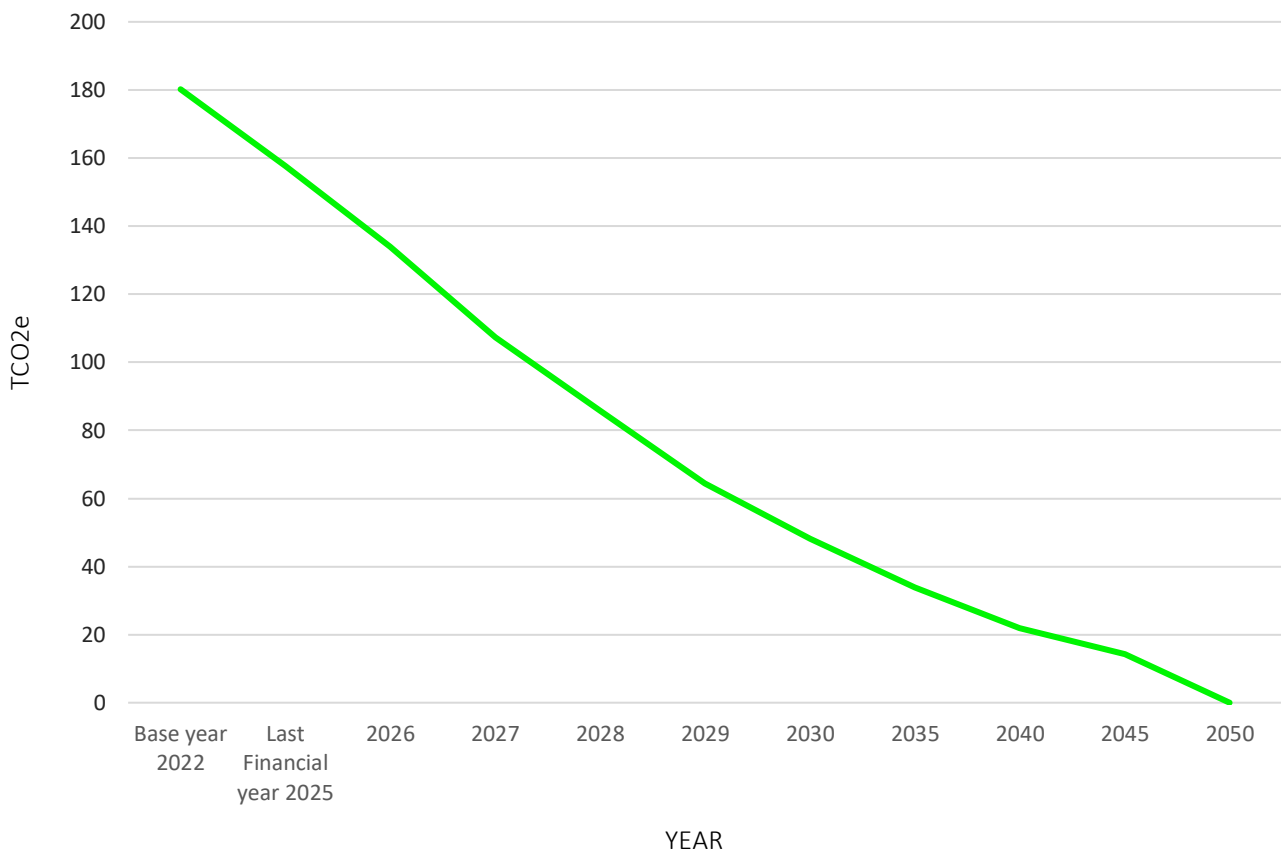


7.1 EMISSION REDUCTION TARGETS: SCOPE 3*

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets. Scope 3 targets include:

- **Complete a full scope 3 inventory and calculation by 2030**
- **Engage with 80% of our Scope 3 supply chain by 2026**
- **Set Near- and long-term targets for reduction by 2026**
- **Reduce emissions by 100% by 2050**

Scope 3 – Net Zero Timeline Trajectory



8.0 CARBON INITIATIVES COMPLETED TO DATE

The following environmental management measures and projects have been completed or implemented since the Base Year of 2022/2023 by Mac Zero.

- We will continue to work with CarbonFIT Ltd to strategise a pathway to Net zero Carbon Emissions by 2050 for scope 1, 2 & 3.
- A “Green Team” has been set up by the company to promote and report on the sustainability initiatives and raise awareness on carbon reduction and update progress to the net zero road map.
- A policy has been created by which there will be no further purchasing/leasing of petrol or diesel vehicles and only hybrid and electric vehicles will be possible.
- We are committed to upgrade all our office equipment to ‘A-rated’ energy efficient appliances as and when required.
- We have purchased a green supply electricity contract in February 2025, which has reduced our Scope 2 emissions.
- As a company we provide our staff with an Eco Driver training course. Case studies carried out by the Energy Saving Trust conclude that eco-driver training provides 15% fuel savings on the day of training and 6% savings long term.



9.0 FUTURE PROJECTS

“We intend to accelerate our progress to date and focus on Scope 3 emissions which will include engaging with our clients to assist them on their net zero journey.”

- It is the company's intention to provide members of the board and senior management team a Carbon Literacy Training session which covers climate science, climate policy fundamentals, as well as carbon reporting and management requirements.
- We plan to conduct periodic energy audits to identify energy/carbon saving opportunities and areas of inefficiency within our estate.
- Install smart metering systems across all buildings within the estate to monitor and control energy usage and highlight energy hotspots.
- The company will investigate the feasibility of installing Battery Storage to store our renewably generated energy for night-time use operations and/or when insufficient weather patterns for the PV/wind turbines to operate.
- The company will develop a policy that any new purchased or leased vehicle will either be an Electric or Hybrid vehicle.
- There is a commitment by the company to the integration of electric and hybrid vehicles, so we also plan to install EV charging points onsite for staff to use.
- We are committed to introducing a Waste Management Policy to help to minimise waste generation on site and facilitate repair, reuse, and recycling over the disposal of wastes, where it is cost effective.
- As a company we are considering implementing a policy that all vehicle hire will either be electric or hybrid vehicles only to lower our emissions associated with "Business Travel"
- Where possible, consideration to implementing a more frequent working from home policy to reduce the impact of emissions associated with "Employee Commuting."
- It is the intention of the company to complete the validation process for a science-based target validated by the Science Based Targets initiative (SBTi) as aligning with limiting global warming to 1.5°C or <2°C.
- Once all other areas of carbon reduction have been exhausted, the company is committed to investing in voluntary carbon markets to offset our emissions by purchasing carbon credits by projects targeted at removing or reducing greenhouse gas from the atmosphere.

10.0 DECLARATION & SIGN OFF

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and used the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with GHG Protocol 14064-1, and a subset of Scope 3 emissions which are applicable to the organisation within the reporting year have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Mac Zero

Orla Corr
DIRECTOR

Signature: