



ATG group

2026 Carbon Reduction Plan

ATG Services (Ireland) Ltd, ATG Services (England) Limited and ATG Environmental (Northern Ireland) Ltd, trading at ATG Group.

Publication Date: 29/07/2026

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1.0 Our Carbon Reduction Commitment

We have a dedicated, in-house ESG Committee that continually drives the implementation of our Carbon Reduction Plan. The committee meets monthly and is made up of our Managing Director, Operations Director and several department heads, providing a diverse range of expertise to support informed decision-making and ensure sustainability is embedded across all areas of the business. Clear ownership of environmental data is assigned to relevant department heads, ensuring accountability for data collection, accuracy and reporting. Progress against our carbon reduction objectives is reviewed at each committee meeting, with ESG performance, targets and key metrics formally reported to the Board on a quarterly basis to provide oversight, governance and strategic direction.

The committee is responsible for:

- 🕒 Monitor and communicate ATG's performance against our objectives, commitments and own goals.
- 🕒 Provide leadership, direction and decision making on ESG matters
- 🕒 Develop a roadmap to embed our ESG goals into our business strategies.

ATG's Carbon Reduction Plan has the following targets:

Target 1	Reduce absolute Scope 1 and Scope 2 GHG emissions by 30% by 2030
Target 2	Improve on measuring and reporting our Scope 3 GHG emissions
Target 3	<i>Reduce tonnage of waste to landfill by 80% by 2030 against the baseline year</i>

2.0 Baseline GHG Emissions Footprint

Scope 1,2 and 3 GHG emissions are calculated for our baseline year of 2023. The baseline year for carbon reporting is 1 January 2023 to 31 December 2023. ATG began collecting and reporting carbon emissions from this point. A review and recalculation exercise was undertaken in 2026 to improve accuracy and consistency.

Baseline Year; 1st of January 2023 – 31st of December 2023	
Emissions category	Total emissions (T/CO2e)
Scope 1	118.39
Scope 2	2.10
Scope 3:	226.81
<i>Category 1: Purchased good and services</i>	Not calculated
<i>Category 3: Fuel and energy related activities</i>	71.50
<i>Category 5: Waste generated in operations</i>	117.02
<i>Category 6: Business travel</i>	22.33
<i>Category 7: Employee commuting</i>	15.96
Total emissions (Scope 1,2 & 3)	347.30

Table1: Baseline Year (2023), Scope 1,2 & 3.

ATG Group began collecting and reporting carbon emissions on 1 January 2023, establishing this as our original baseline year for carbon reporting.

Following our review and recalculation of emissions data in 2026, we adopted a revised baseline to provide a more accurate representation of our carbon footprint and a more consistent starting point against which to measure future performance and reduction targets. The revised baseline reflects improvements in data quality, data coverage and calculation methodology, rather than changes in operational performance. Any subsequent reductions reported against this baseline will therefore represent genuine operational improvements and carbon reduction activities, enabling a more transparent and meaningful assessment of progress towards our net-zero objectives.

As part of this review, our 2024 emissions data was also recalculated. This was necessary because our Ballymena Treatment Hub, which became operational in November 2024, was supplied with electricity supported by renewable energy generation guarantees. During this period, 63% of the electricity supplied was sourced from renewable energy, requiring an adjustment to our emissions calculations.

To better reflect business performance during a period of significant growth, we have also introduced a carbon intensity metric based on total jobs completed per calendar year. This approach enables a more meaningful assessment of emissions efficiency as business activity increases. In both 2023 and 2024, ATG Group completed approximately 150 projects per year. In 2025, this increased significantly to 210 projects, alongside the addition of the Ballymena Treatment Hub, bringing our total number of operational sites in Northern Ireland to three.

3.0 Current GHG Emissions Reporting

ATG have experienced a significant growth from our baseline year, increasing from ~153 jobs in 2023 to ~210 jobs reported in 2025. Additionally, we have opened another location with our Ballymena Treatment Hub. While total emissions increased as business activity expanded, emissions intensity per project improved, demonstrating that operational growth has been achieved more efficiently and with a lower carbon impact per project delivered.

Emissions Category	Total Emissions (T/CO2e)			
	2023 (Baseline)	2024	2025	% Change from Baseline year vs 2025
Scope 1	118.39	137.15	167.39	+41%
Scope 2	2.10	2.59	1.17	- 44%
Scope 3	226.81	237.07	270.42	+ 19%
<i>Category 1: Purchased good and services</i>	Not calculated	Not calculated	74.62	-
<i>Category 3: Fuel and energy related activities</i>	71.50	89.82	102.51	+43%
<i>Category 5: Waste generated in operations</i>	117.02	117.02	65.44	- 44%
<i>Category 6: Business travel</i>	22.33	14.90	13.61	- 39%
<i>Category 7: Employee commuting</i>	15.96	15.34	14.24	- 11%
Total GHG Emissions:	347.30	376.81	466.22*	+ 34%**

Table 2: Current GHG Emission figures for baseline – 2025 for Scope 1,2 and 3.

*Total for 2025 includes an additional category not calculated for the baseline year and 2024 – the total GHG emissions for 2025 would be 391.6 T/CO2e, without the additional category.

**Without the additional category included in 2025, a much lower increase of 13% from the baseline year. This distinction is important because part of the apparent increase is due to improved reporting coverage, not solely a rise in operational emissions.

Scope 1 Carbon emissions

Gas

ATG Group gathers information for gas used in each of our (Coleraine and Lurgan) offices, which is sourced from delivery notes and billing information provided from our 'gas cylinder' deliveries over the 12-month period. This 'activity data' is then converted using the UK Governments GHG conversion figures for company reporting providing the emissions factor for gas used in the reporting year.

Company vehicles

ATG group primarily use 'fuel cards' for our company fleet, enabling data on fuel usage to be gathered instantaneously. However, some fuel is purchased and invoiced, therefore data is gathered from multiple sources, compiled in one area, divided into petrol and diesel and the UK Governments GHG conversion figures are used to provide the emission figure(s).

Scope 2 Carbon emissions

Electric

ATG Group gathers electricity consumption data directly from billing information provided by our energy suppliers. Electricity usage is collected for all operational sites and forms the basis of our Scope 2 emissions calculations.

-  Our Coleraine and Lurgan offices are supplied by the same energy provider, which introduced a green tariff backed by renewable energy guarantees from April 2025.
-  Our Ballymena Treatment Hub is supplied by a separate provider whose electricity mix comprises 63% renewable energy generation.

The recorded electricity consumption data (activity data) is converted into greenhouse gas emissions using the latest UK Government Greenhouse Gas Conversion Factors for Company Reporting. Applying these recognised conversion factors enables ATG Group to calculate the emissions associated with electricity consumption during the reporting period and ensure consistency, transparency, and compliance with recognised carbon reporting standards.

The transition to electricity supplies with a higher proportion of renewable energy has contributed to a reduction in the carbon intensity of our operations while supporting ATG Group's wider commitment to reducing greenhouse gas emissions and progressing towards our long-term sustainability objectives

Scope 3 Carbon emissions

Category 1: Purchased good and services

For ATG Group to gather data for the purchased goods and services not otherwise included in the other categories, invoices for the majority of purchases*** made in 2025 were pulled from Xero, and

the weights and quantities for each item we collated and subdivided by material type so the data could then be converted using the UK Governments GHG conversion figures.

****Some 'activity data' could not be quantified, as records were either missing data, incomplete or did not align with any of the conversion categories provided and therefore were not included in the overall figure. All data not included would not have been significant to the overall figure, below the 5% figure that's permitted to be disregarded.*

Category 3: Fuel and energy related activities

ATG Group calculates Scope 3 Category 3 emissions using activity data collected from our energy consumption and fuel usage records. This data is obtained from:

- 🔗 Electricity utility bills, from which total electricity consumption (kWh) is determined;
- 🔗 Gas supplier invoices, recording propane consumption in kWh; and
- 🔗 Scope 1 transport fuel records, including the total litres of diesel and petrol consumed by company-owned vehicles and equipment.

This activity data is then converted into greenhouse gas emissions using the latest *UK Government Greenhouse Gas Conversion Factors for Company Reporting*. The resulting figures represent emissions associated with the extraction, production, and transportation of fuels and energy purchased or acquired during the reporting year, which are not already accounted for within Scope 1 or Scope 2 reporting boundaries.

By applying recognised government conversion factors to verified energy and fuel consumption data, ATG Group can quantify the upstream emissions associated with its operational energy use and maintain a consistent, transparent, and robust approach to carbon reporting in line with the Greenhouse Gas Protocol.

Category 5: Waste generated in operations

For our baseline year and 2024 reporting period, ATG Group calculated Scope 3 Category 5 emissions using an estimated approach. This was based on the assumption that approximately 6,000 tonnes of contaminated or non-recoverable soil was sent to landfill annually. To account for this activity, a landfill disposal emission factor of 19.517 kg/CO₂e per tonne was applied to the estimated tonnage.

In 2025, ATG Group reviewed and improved its methodology for calculating waste-related emissions to provide a more accurate and evidence-based assessment of Scope 3 Category 5 impacts. Rather than relying on assumed tonnage, waste data is now obtained directly from operational records and verified through multiple sources, including:

- 🔗 Waste data reports provided by waste management partners;
- 🔗 Invoices and disposal records supplied by waste contractors; and
- 🔗 Internal waste tracking records from the Ballymena Treatment Hub, where waste movements are measured using the site's weighbridge.

This data is categorised by waste management provider and further subdivided by disposal route, enabling the application of the most appropriate greenhouse gas conversion factors for each waste treatment method.

The revised methodology has provided a significantly more accurate representation of waste-related emissions. Analysis of 2025 data showed that approximately 90% of waste materials were either treated and reused or recycled, demonstrating ATG Group's commitment to resource recovery and the circular economy. As a result, the quantity of waste sent to landfill was substantially lower than previously estimated, with actual landfill disposal totalling 2,150 tonnes in 2025, compared with the historic assumption of 6,000 tonnes per annum.

This improvement not only enhances the accuracy of our emissions reporting but also reflects the positive environmental impact of our waste treatment and recovery operations, particularly through the introduction of the Ballymena Treatment Hub and the increased diversion of waste from landfill.

Category 6: Business travel

ATG Group collects business travel data from a combination of sources to ensure accurate and comprehensive reporting of travel-related emissions.

Most business travel data, including air travel, rail travel, and hotel accommodation, is obtained directly from our corporate travel booking provider. Where travel is arranged outside of this system, supporting information is gathered from invoices and expense records. This activity data is then converted into greenhouse gas emissions using the latest *UK Government Greenhouse Gas Conversion Factors for Company Reporting (2025)*, enabling the appropriate emissions factor to be applied to each mode of travel and accommodation type.

For business travel undertaken by road using company-owned vehicles, the associated emissions are reported under Scope 1, as these arise from the direct combustion of fuel owned or controlled by ATG Group. To avoid double counting, road travel emissions already captured within Scope 1 fuel consumption data are excluded from Scope 3 Category 6 calculations.

This methodology ensures that ATG Group's business travel emissions are reported consistently and in accordance with the Greenhouse Gas Protocol, while providing a transparent assessment of the environmental impact associated with employee travel activities.

Category 7: Employee commuting

ATG Group calculates employee commuting emissions based on the distance travelled by employees between their home and normal place of work. Commuting distances are determined for each employee and converted into an annual mileage figure by multiplying the weekly distance travelled by 48 working weeks, with four weeks deducted to account for annual leave.

This calculation is undertaken annually for all employees. Where an employee joins or leaves the business during the reporting year, their commuting distance is calculated separately and adjusted to reflect the actual number of weeks worked during that year.

The resulting total annual mileage is then converted into greenhouse gas emissions using the latest *UK Government Greenhouse Gas Conversion Factors for Company Reporting (2025)*. This approach enables ATG Group to estimate the emissions associated with employee commuting in a consistent and transparent manner, ensuring alignment with the requirements of the Greenhouse Gas Protocol and recognised carbon accounting methodologies.

By maintaining an accurate record of employee commuting distances, ATG Group can monitor the impact of workforce travel, identify trends over time, and inform initiatives aimed at reducing transport-related emissions across the business.

4.0 Progress against Targets

Target 1	<i>Reduce absolute Scope 1 and Scope 2 GHG emissions by 30% by 2030</i>
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- Reduced electricity usage and use renewable energy for our Coleraine & Lurgan offices. Coleraine office is also fitted with solar panels on the roof of the property.
- 21% reduction in gas consumption between baseline and 2025
- Opening of the **Ballymena Treatment Hub** at the end of 2024. Positioned approximately midway between the Coleraine and Lurgan offices, the facility has enabled the centralisation of treatment and recovery operations. This has reduced vehicle movements between sites; lowered fuel consumption associated with transporting materials and allowed more waste materials to be treated and reused within Northern Ireland rather than being transported elsewhere for disposal or processing.
- Improved fleet and fuel management: closely monitoring fuel usage through carbon footprint registers and fleet data. Management reporting confirms that increases in Scope 1 emissions during peak years have been clearly attributed to vehicle fuel use, allowing targeted reviews and action planning through the Carbon Reduction Committee to improve fuel efficiency and operational controls.

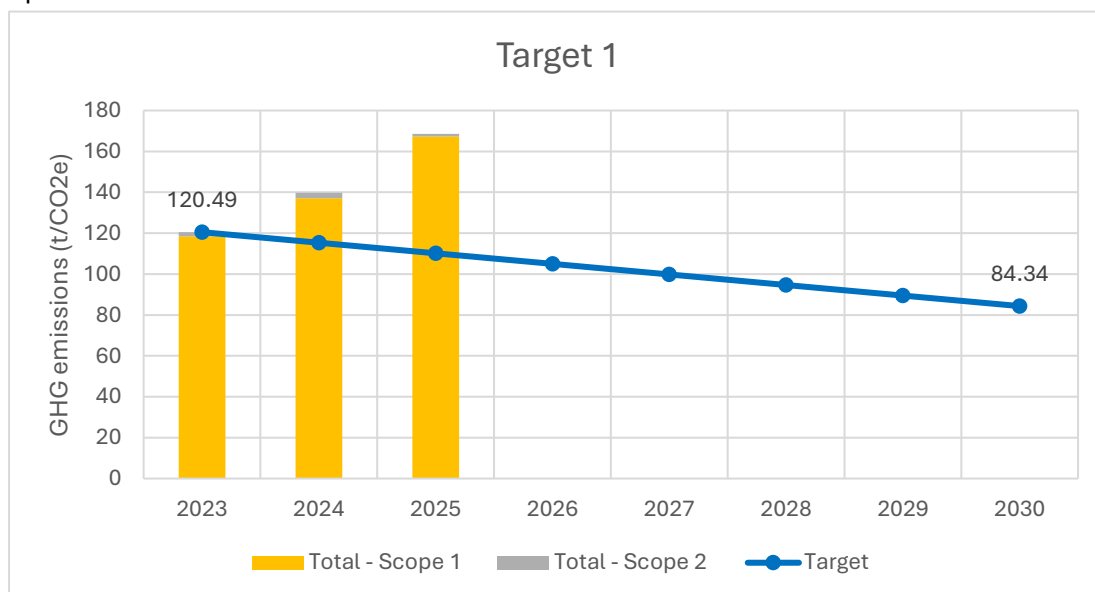


Figure 1: Progress against Target 1

Target 2
Improve on measuring and reporting our Scope 3 GHG emissions

Of the 15 categories within scope 3, for the baseline year (2023) and 2024, 4 out of the 15 categories were calculated and in 2025, we improved on this measuring to 6 out of the 15 categories and improved on the reporting in 2025 with 5 out of 15 categories being included in our published figures for 2025.

Upstream categories not yet reported on:

- 🕒 **Category 2: Capital Goods**
- 🕒 **Category 4: Upstream transportation and distribution**
- 🕒 **Category 8: Upstream leased assets**

Category 4 has been partially measured but has not been reported on in 2023 – 2025 as the data is incomplete and as the distribution of products purchased is majority accounted for in Scope 3 in Category 1.

For category 8, most emissions are included already in scope 1, under fuel used by our company vehicles. The remaining emissions would not be practicable to calculate as they would be minimal for the works required to calculate.

Downstream Scope 3 categories not yet reported on:

- 🕒 **Category 9: Downstream transportation and distribution**
- 🕒 **Category 10: Processing of sold products**
- 🕒 **Category 11: Use of sold products**
- 🕒 **Category 12: End-of-life treatment of sold products**
- 🕒 **Category 13: Downstream leasing franchises**
- 🕒 **Category 14: Franchises**
- 🕒 **Category 15: Investments**

Category 9 is **not applicable** within ATG Group's current operations as we primarily deliver environmental services rather than physical products requiring downstream transport or distribution. Transport associated with service delivery is reported within Scope 1. We will continue to monitor and report if there are any changes.

Category 10 is **not applicable** as there are no additional/further "processing, transformation, or inclusion in another product before use".

Category 11 is **not applicable** – ATG Group do not sell products or services that have direct use-phase emissions or indirect use-phase emissions by the end user.

Category 12 is **not applicable**, the waste disposal and treatment of products sold by ATG Group are captured in Category 5 as these are removed and treated / disposed of by ATG Group as part of the services.

Category 13 is **not applicable** as ATG Group do not lease assets to other entities. We will continue to monitor and report if there are any changes.

Category 14 is **not applicable** as ATG Group does not have any franchised business operating under a licence to sell or distribute our goods or services.

Category 15 is **not applicable** at present. We will continue to monitor and report if there are any changes.

Target 3	<i>Reduce tonnage of waste to landfill by 80% by 2030 against the baseline year</i>
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- 📌 In 2025, we calculated 64% reduction in our waste to landfill from our baseline year, making us ahead of target for achieving 80% reduction by 2030.

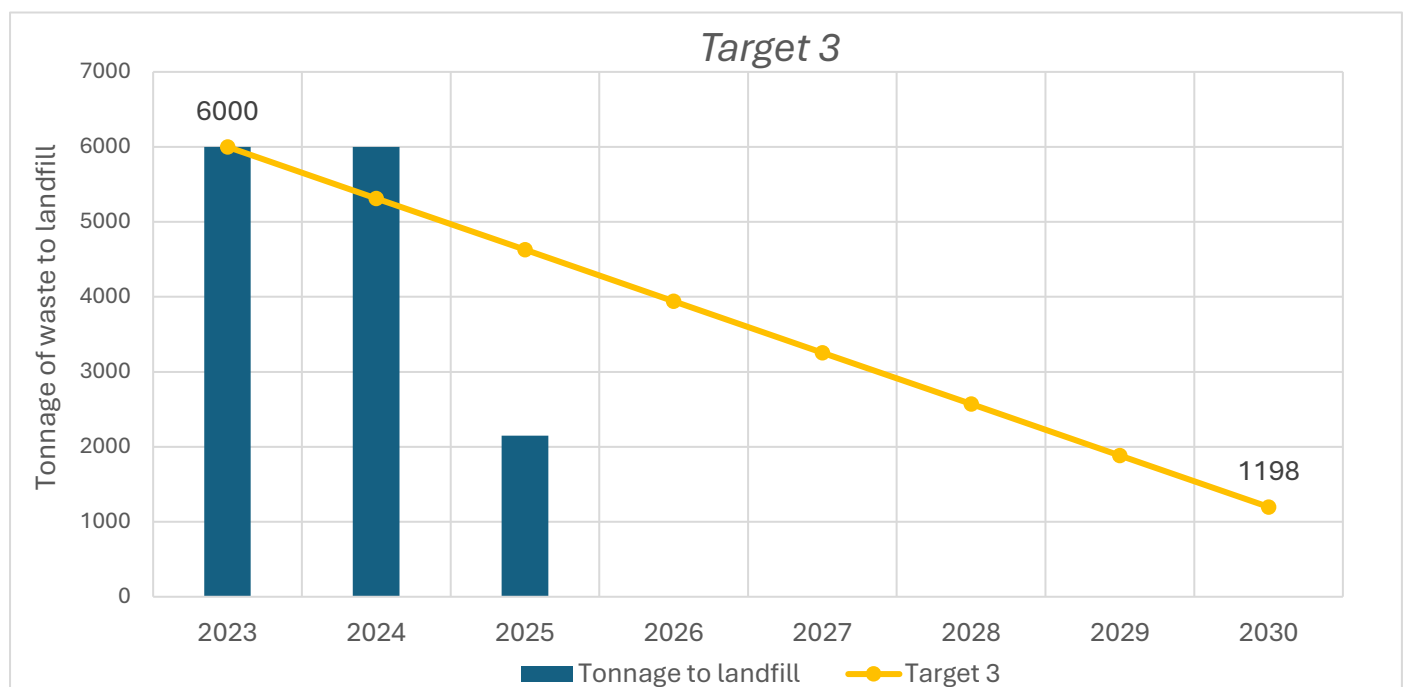


Figure 2: Progress against Target 3

ATG Group has made significant progress towards its target of reducing waste sent to landfill by 80% by 2030 against the baseline year. Our baseline landfill waste figure was 6,000 tonnes, with a target reduction to 1,198 tonnes by 2030.

Following improvements to our waste data collection and reporting methodology, together with increased treatment and recovery capacity through the opening of the Ballymena Treatment Hub, landfill disposal in 2025 reduced to 2,150 tonnes. This represents a reduction of approximately of 64% compared with the baseline year, placing ATG Group significantly ahead of the planned reduction trajectory shown in Figure 2.

This performance has been achieved through a combination of:

- 📌 Increased treatment, recovery and reuse of contaminated soils and materials;
- 📌 Improved waste segregation and data management processes;

- 🔗 Greater diversion of waste from landfill to recycling and recovery routes;
- 🔗 The operational capability provided by the Ballymena Treatment Hub;
- 🔗 A continued commitment to circular economy principles.

In 2025, approximately 90% of materials managed by ATG Group were either treated and reused or recycled, demonstrating a substantial shift away from landfill disposal. This progress means that only a further reduction of around 950 tonnes is required to achieve the 2030 target, providing confidence that the organisation remains on course to meet or potentially exceed its objective.

ATG Group will continue to monitor landfill disposal volumes through its carbon footprint reporting process and Carbon Reduction Committee, while seeking further opportunities to increase material recovery, reuse and recycling across its operations.

5.0 Carbon reduction projects

Implemented environmental management and carbon reduction projects:

- 🕒 Recertified to BS EN ISO 9001, 14001 and 45001, which helps ATG Group monitor, control and improve our overall environmental performance and responsibilities.
- 🕒 Established a Carbon reduction committee
- 🕒 Introduction of our Ballymena Treatment Hub enabled us to divert not only waste from our projects, but waste from other projects, from landfill, enabling these to be treated onsite and reused. The treatment hub contributed to >12,000 Tonnes of waste being reused as backfill in one of the first steps of a peatland restoration project. This amounted to 230 T/CO₂e being saved.
- 🕒 On-site sustainable electricity generation (solar panels) at our Headquarters.
- 🕒 Research and Development innovations – LockedIn; soil stabilisation & Eraginate; Japanese Knotweed treatment, both of which are more sustainable options to ‘dig and dump’, saving on carbon and capital.
- 🕒 Awarded Bronze Level in the 2025 Business in the Communities (BitC) NI Environmental Benchmarking Survey.
- 🕒 Signed BitC’s ‘Climate Action Pledge’ – which aligns with our Target 1.
- 🕒 Finalists in the 2026 BitC responsible business awards for our ‘Impact in the Community’ for work with our charity; Ashes to Gold and ‘Responsible Product/Service Award’ for Ballymena Treatment Hub.
- 🕒 Signed up to the ‘All Ireland Pollinator Plan’, in collaboration with Ashes to Gold, with initial plans to work on our ‘outdoor classroom’ at Moorbrook fisheries.
- 🕒 Source materials more locally to decrease transportation emissions, costs and to support the local economy.

Future projects:

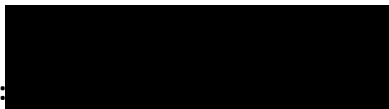
- 🕒 Increase material recovery and reduce landfill disposal; our target for year 2 (2026) at our Ballymena Treatment hub is diversion of 15,000 tonnes from landfill.
- 🕒 Include estimated carbon savings in site investigation reports and remedial cost proposals to support client decision-making based on both environmental impact and cost.
- 🕒 Fleet decarbonisation and fuel reduction; continue to improve fleet efficiency through route optimisation, vehicle utilisation monitoring and driver awareness initiatives. We will also assess opportunities to introduce lower-emission and alternative-fuel vehicles as operational requirements and infrastructure allow.
- 🕒 Enhanced carbon data and reporting; continue to refine our carbon accounting processes to improve the accuracy and quality of emissions data. Better data will enable more informed decision-making, allow progress to be tracked effectively and help identify further opportunities for emissions reductions across Scope 1, 2 and 3 categories.
- 🕒 Continuing PFAS risk intelligence and data-led remediation innovation, ensuring carbon claims are evidence-based and separately reported from corporate footprint figures.
- 🕒 Improve Scope 3 data quality through enhanced supplier engagement and greater visibility of high-carbon procurement activities.

6.0 Declaration and Sign off

This Carbon Reduction Plan has been completed in accordance with BS EN ISO 14064-6 and the associated guidance and reporting requirements for Carbon Reduction Plans. Greenhouse gas emissions have been quantified and reported using recognised carbon accounting methodologies, including the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard and the UK Government Greenhouse Gas Conversion Factors for Company Reporting. Where applicable, the calculation, management and verification of emissions data align with the principles and requirements of ISO 14064-1 (Greenhouse Gas Quantification and Reporting) and ISO 14064-3 (Verification and Validation of Greenhouse Gas Statements), ensuring a transparent, consistent and auditable approach to carbon reporting.

This Carbon Reduction Plan has been reviewed and signed off by ATG Group's managing director.

Signed:



Name: Mark McKinney

Position: Managing Director

Date: 30/07/2026