

Carbon Emissions Report

GHG inventory, methodology verification, target-setting basis and decarbonisation action plan

www.mjconroy.com



CONSTRUCTION
INDUSTRY
FEDERATION



Irish Construction
Excellence Awards
Winner



Carbon Emissions Report

GHG inventory, methodology verification, target-setting basis and decarbonisation action plan



Prepared by: Antaris Consulting

Date: 15 June 2026

Document control

Item	Details
Client	MJ Conroy
Prepared by	Antaris Consulting Ltd
Document purpose	Support MJ Conroy SBTi targets by documenting the 2025 GHG inventory, methodology, target calculations, governance and decarbonisation action plan.
Baseline reporting period	1 January 2025 to 31 December 2025
Status	Complete

Document Amendment Record			
Version	Date	Prepared and Reviewed By	Comments
0	11/06/2026	Rory Sanchez O'Toole	Original
1	15/06/2026	Aurora	Review

Executive summary

MJ Conroy has prepared a 2025 greenhouse gas inventory covering Scope 1, Scope 2 location-based electricity and selected Scope 3 categories. Total measured emissions are 615.32 tCO₂e, of which Scope 1 and Scope 2 together account for 81.73 tCO₂e and Scope 3 accounts for 533.59 tCO₂e.

The proposed near-term science-based target is to reduce absolute Scope 1 and Scope 2 emissions by 50% by 2030 from a 2025 base year. This gives a 2030 target level of no more than 40.87 tCO₂e for Scope 1 and Scope 2 combined.

The proposed net-zero ambition is to reach net-zero greenhouse gas emissions across the value chain by 2050. For planning purposes, this report translates the ambition into at least a 90% absolute reduction across Scope 1, Scope 2 and measured Scope 3 emissions by 2050, leaving residual emissions of no more than 61.53 tCO₂e to be neutralised using permanent removals.

The main emissions hotspot is purchased goods and services, particularly construction materials, followed by company fuel use and employee commuting. The action plan therefore prioritises fleet and plant fuel reduction, low-carbon construction materials, energy management, procurement controls and annual GHG inventory updates.

Key results

Scope / category	2025 emissions (tCO ₂ e)	Share of total	Target relevance
Scope 1 - Fuel	67.81	11.0%	Covered by 2030 near-term target and 2050 net-zero target
Scope 2 - Electricity, location-based	13.93	2.3%	Covered by 2030 near-term target and 2050 net-zero target
Scope 3 - measured value chain categories	533.59	86.7%	Required for net-zero target; near-term SME route requires measurement and reduction commitment
Total measured footprint	615.32	100.0%	Basis for net-zero planning and annual monitoring

Contents

Document control	3
Executive summary	4
Key results	5
1. Company profile	8
2. Organisational and operational boundary	8
2.1 Included emissions sources	9
3. GHG accounting methodology	9
3.1 Methodology references used	10
3.2 Emission calculation formula	10
4. Methodology verification statement	11
4.1 Review checks completed	12
4.2 Review conclusion	12
5. 2025 greenhouse gas inventory results	13
5.1 Scope totals	13
5.2 Scope 1 and Scope 2 detail	13
5.3 Scope 3 category detail	14
5.4 Top emissions hotspots	15
6. Science-based target statements	16
6.1 Recommended target wording for SBTi submission	16
6.2 Target calculation - near-term Scope 1 and 2	16
6.3 Indicative Scope 1 and 2 annual trajectory	17
6.4 Target calculation - 2050 net-zero planning basis	17

6.5 Indicative net-zero milestones for annual monitoring	18
7. Decarbonisation action plan	19
7.1 Estimated 2030 reduction logic	21
8. Governance, monitoring and reporting	22
Appendix A - Material Scope 3 improvement plan	23
Appendix B - References	23



1. Company profile

Field	Detail
Company name	MJ Conroy
Country of operation	Ireland
Sector / activity	Construction and civil engineering, including building construction, infrastructure works and associated site activities.
Number of employees	28 full-time employees
SBTi route	SME Target Validation Route
Base year	2025, as the most recent year with complete and representative Scope 1 and Scope 2 data.
Target types included	Near-term absolute Scope 1 and 2 reduction target to 2030; net-zero value-chain target to 2050.

2. Organisational and operational boundary

The inventory has been prepared for MJ Conroy. Under this approach, emissions are included where MJ Conroy has authority to introduce and implement operating policies.

The operational boundary includes direct fuel combustion and company fuel use in Scope 1, purchased electricity in Scope 2, and relevant value-chain categories in Scope 3 where activity data was available. The reporting period is 1 January 2025 to 31 December 2025.

Any exclusions, acquisitions, disposals, major project-specific boundary decisions or data limitations should be documented and retained with the SBTi evidence pack.

2.1 Included emissions sources

Scope	Included sources	Primary activity data source
Scope 1	Diesel, petrol and diesel exhaust fluid used in vehicles and machinery.	Fuel invoices.
Scope 2	Purchased electricity for head office, reported using location-based electricity emissions.	Electricity invoices.
Scope 3	Purchased goods and services, capital goods, fuel- and energy-related activities, waste from operations, business travel and employee commuting.	Invoices, mileage, commuting survey and waste contractor reports.

3. GHG accounting methodology

The calculation methodology applies an activity-data approach: activity data is multiplied by relevant emissions factors to calculate emissions in kgCO₂e, then converted to tonnes of CO₂e for reporting. Emissions factors were selected from reliable sources through the calculator libraries for Scope 1, Scope 2 and Scope 3. These sources include DEFRA (UK), SEAI (Ireland) and IGBC (Ireland).

Scope 2 is reported on a location-based basis for the target calculation shown in this report. If MJ Conroy also has renewable electricity contracts or supplier-specific factors, market-based Scope 2 emissions should be reported separately for transparency, but the 2030 target trajectory in this report is based on location-based emissions as stated in the application information.

Scope 3 has been included for value-chain visibility and for the 2050 net-zero target basis. For the SME near-term route, the key requirement is to commit to measure and reduce Scope 3 emissions; for a net-zero target, Scope 3 becomes part of the target boundary and should be improved annually.

3.1 Methodology references used

Reference	Use in this report
GHG Protocol Corporate Accounting and Reporting Standard	Organisational boundary, operational boundary, Scope 1 and Scope 2 accounting principles.
GHG Protocol Scope 2 Guidance	Location-based Scope 2 treatment and reporting transparency.
GHG Protocol Corporate Value Chain (Scope 3) Standard	Scope 3 category structure and activity-data approach.
SBTi Corporate Near-Term Criteria V5.3	Near-term target scope, timeframe and ambition alignment.
SBTi Corporate Net-Zero Standard V1.3.1	Net-zero target architecture, long-term value-chain reduction and neutralisation of residual emissions.
SBTi SME Validation Route resources	SME eligibility, simplified validation pathway and Scope 3 expectations.

3.2 Emission calculation formula

Emissions (kgCO₂e) = Activity data x emission factor.

Emissions (tCO₂e) = Emissions (kgCO₂e) / 1,000.

4. Methodology verification statement

This statement is a methodology verification and quality review. It confirms whether the inventory and target-setting basis are reasonable for SBTi submission support. It does not constitute ISO 14064-3 assurance or a formal independent verification opinion.

This statement records a methodology quality review of MJ Conroy's greenhouse gas inventory and target-setting basis for SBTi submission support.

The review was completed with reference to the principles and structure of ISO 14064-3, including consideration of reporting boundaries, consistency, completeness, data traceability, recalculation risk, and the suitability of the GHG statement for its intended use. However, this review does not constitute ISO 14064-3 verification, or a formal independent assurance opinion.

No formal verification opinion is issued as part of this report. The purpose of this review is to confirm whether the inventory methodology and target-setting basis are reasonable for SBTi submission support and to identify any material issues requiring correction before submission.



4.1 Review checks completed

Check area	Review performed	Finding
Reporting period	Confirmed that the calculator period covers 1 January 2025 to 31 December 2025.	Acceptable for use as a 2025 base year, subject to company confirmation that the year is complete and representative.
Organisational boundary	Reviewed the company-level reporting approach used for the inventory.	Suitable for SBTi submission support, subject to MJ Conroy confirming that all relevant operations, offices, depots, fleet, and site activities are included or that any exclusions are immaterial and documented.
Scope 1 and Scope 2 total	Reconciled the Results and Summary outputs for Scope 1 and Scope 2 emissions.	Scope 1 and Scope 2 emissions total 81.73 tCO ₂ e.
Scope 3 total	Reviewed the Results output and populated Scope 3 categories.	Measured Scope 3 emissions total 533.59 tCO ₂ e. Scope 3 is reported for transparency and net-zero planning.
Target base year	Compared the SBTi application wording with the calculator reporting period.	The target wording from a 2023 base year to a 2025 base year
Calculation approach	Reviewed the use of activity data and emission factors in the calculator.	The approach is consistent with a standard activity-data-based GHG accounting method and is suitable for target-setting support.
Data quality	Reviewed the populated activity data sources and completeness of the workbook.	Data quality is suitable for SBTi submission support, subject to MJ Conroy retaining source evidence and confirming that no material sources have been excluded.
Evidence retention	Considered whether source records should be retained for future review.	MJ Conroy should retain supporting records, including utility bills, fuel records, fleet data, procurement data, waste records, business travel data and any assumptions used in the calculations.

4.2 Review conclusion

On the basis of the checks completed, the GHG inventory methodology is considered reasonable for SBTi target-setting support and is broadly aligned with a standard activity-data GHG accounting approach.

The review did not identify issues that would prevent the inventory from being used to support MJ Conroy's SBTi near-term Scope 1 and Scope 2 target, provided the company confirms the organisational boundary, base year, exclusions, and activity data before submission.

The largest area of uncertainty is Scope 3 purchased goods and services, where supplier-specific, product-specific and spend-to-activity data should be improved over time.

5. 2025 greenhouse gas inventory results

5.1 Scope totals

Scope	2025 emissions (kgCO ₂ e)	2025 emissions (tCO ₂ e)	Share of total
Scope 1	67,806.1	67.81	11.0%
Scope 2 location-based	13,925.1	13.93	2.3%
Scope 3 measured categories	533,588.5	533.59	86.7%
Total	615,319.8	615.32	100.0%

5.2 Scope 1 and Scope 2 detail

Source	Activity data	Emissions (tCO ₂ e)	Notes
Diesel	24,746 L	65.86	Vehicles and machinery; primary Scope 1 hotspot.
Petrol average biofuel blend	623 L	1.29	Company fuel use.
Diesel exhaust fluid	238 L	0.65	Company fuel-related input.
Purchased electricity	61,534 kWh	13.93	Location-based electricity for head office.

5.3 Scope 3 category detail

Scope 3 category	Emissions (tCO ₂ e)	Share of Scope 3	Data / notes
Purchased goods and services	479.66	89.9%	Materials - stone, concrete, steel, timber, plywood, MDF, asphalt, insulation, plastic (DPM), sand and cement
Employee commuting	44.21	8.3%	Commuting survey - diesel/petrol car, carpool, cycling and homeworking
Business travel	3.51	0.7%	Mileage - train, flights, subway, diesel car and hotel stay estimates
Capital goods	2.95	0.6%	Computer/electronics spend
Waste generated in operations	2.12	0.4%	Construction recovery/recycling, wood, general waste, water, mixed recycling and organic waste
Fuel- and energy-related activities not in Scope 1 or 2	1.14	0.2%	Electricity transmission and distribution emissions

5.4 Top emissions hotspots

Rank	Hotspot	Emissions (tCO ₂ e)	Implication for action plan
1	Purchased goods and services - materials	479.66	Prioritise low-carbon concrete, steel, timber, aggregate and supplier EPD data.
2	Scope 1 fuel - diesel	65.86	Prioritise vehicle/equipment efficiency, anti-idling, route planning, EV transition and lower-carbon fuels.
3	Employee commuting	44.21	Implement commuting survey refresh, car-sharing, EV support, flexible work and travel planning.
4	Scope 2 electricity	13.93	Reduce consumption through energy efficiency and consider on-site renewable generation.

6. Science-based target statements

6.1 Recommended target wording for SBTi submission

Near-term target: MJ Conroy commits to reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 50% by 2030 from a 2025 base year.

Net-zero target: MJ Conroy commits to reach net-zero greenhouse gas emissions across the value chain by 2050 from a 2025 base year.

This includes reducing Scope 1, Scope 2 and Scope 3 emissions to residual levels consistent with the SBTi Corporate Net-Zero Standard and neutralising any residual emissions at the net-zero target year and thereafter.

Scope 3 commitment: MJ Conroy commits to measure and reduce Scope 3 emissions and to improve the accuracy and completeness of Scope 3 data annually, with priority focus on purchased goods and services, employee commuting, business travel, and waste from operations.

6.2 Target calculation - near-term Scope 1 and 2

Metric	Value
2025 Scope 1 baseline	67.81 tCO ₂ e
2025 Scope 2 location-based baseline	13.93 tCO ₂ e
2025 Scope 1 + 2 baseline	81.73 tCO ₂ e
Required reduction by 2030	50% = 40.87 tCO ₂ e reduction
Maximum Scope 1 + 2 emissions in 2030	40.87 tCO ₂ e

6.3 Indicative Scope 1 and 2 annual trajectory

Year	Cumulative reduction vs 2025	Maximum Scope 1+2 emissions (tCO ₂ e)
2025	0%	81.73
2026	10%	73.56
2027	20%	65.39
2028	30%	57.21
2029	40%	49.04
2030	50%	40.87

6.4 Target calculation - 2050 net-zero planning basis

Metric	Value
2025 measured value-chain baseline	615.32 tCO ₂ e
Minimum indicative absolute reduction by 2050	90% = 553.79 tCO ₂ e reduction
Maximum residual emissions at 2050 before neutralisation	61.53 tCO ₂ e
Neutralisation requirement	Any residual emissions at the net-zero target year and thereafter should be neutralised using permanent carbon removals.

6.5 Indicative net-zero milestones for annual monitoring

Year	Indicative cumulative reduction vs 2025	Indicative maximum value-chain emissions (tCO ₂ e)
2025	0%	615.32
2030	18%	504.56
2035	36%	393.80
2040	54%	283.05
2045	72%	172.29
2050	90%	61.53



7. Decarbonisation action plan

The following action plan is designed to support the 2030 Scope 1 and 2 target while also preparing the company for a credible 2050 value-chain net-zero pathway. Priorities should be reviewed annually as data quality improves.

Theme	Action	Owner	Timing	KPI / evidence
Fleet and machinery	Introduce anti-idling rules, eco-driving training, route planning and telematics; review diesel use by vehicle/equipment type.	Operations Manager / Fleet Lead	2026	Litres diesel per project; fuel tCO ₂ e; driver training records.
Fleet and machinery	Trial lower-carbon equipment/fuel options such as electric machinery, battery systems or certified HVO where technically and commercially feasible.	Operations Manager / Site Managers	2026-2028	Pilot records; litres diesel displaced; project fuel intensity.
Buildings and electricity	Reduce electricity consumption through LED upgrades, controls, equipment shutdown procedures and sub-metering where practical.	Facilities / Office Manager	2026-2027	kWh/year; electricity tCO ₂ e; meter readings.
Materials procurement	Introduce a low-carbon materials preference for high-impact materials: concrete, steel, aggregates, timber and insulation.	Procurement / Project Managers	2026-2030	% materials with EPDs; embodied carbon by project; supplier responses.
Materials procurement	Request EPDs, recycled content and low-carbon alternatives from	Procurement	2026 onwards	Supplier engagement log; spend/tonnage coverage; kgCO ₂ e per material type.

Theme	Action	Owner	Timing	KPI / evidence
	major suppliers; improve material quantity tracking by project.			
Waste and circularity	Improve construction waste segregation, recovery, take-back schemes and reuse of temporary materials/formwork.	Site Managers	2026 onwards	Waste tonnes by stream; recycling/recovery rate; waste tCO2e.
Business travel and commuting	Refresh commuting survey annually; promote car-sharing, efficient travel planning, virtual meetings and EV transition for company cars.	HR / Operations	2026 onwards	Commuting km; business travel km; tCO2e per FTE.
Governance and monitoring	Update the GHG inventory annually and track progress against the 2030 and 2050 trajectories.	Senior Management / Sustainability Lead	Annual	Annual GHG report; target progress; corrective actions.
Governance and monitoring	Include carbon in procurement, fleet and project planning decisions; assign owners and review KPIs at management meetings.	Senior Management	2026 onwards	Management review minutes; procurement criteria; KPI dashboard.

7.1 Estimated 2030 reduction logic

The 2030 target requires a reduction of 40.87 tCO₂e across Scope 1 and Scope 2. Because fuel represents approximately 83.0% of Scope 1 and Scope 2 emissions, the action plan should prioritise diesel reduction first.

A practical reduction pathway is likely to combine fuel-efficiency controls, staged EV transition, lower-carbon equipment/fuel trials, site energy management and electricity efficiency. Renewable electricity procurement should be documented, but if the SBTi target is submitted on a location-based Scope 2 basis, electricity procurement alone should not be relied upon to show progress against the location-based target.



8. Governance, monitoring and reporting

Governance element	Recommended approach
Board / senior management approval	Approve the target wording, baseline year, action plan and authorisation for SBTi publication before submission.
Target owner	Assign a senior management owner with responsibility for target delivery and annual progress review.
Operational owners	Assign fleet, procurement, project/site, facilities and HR owners for relevant action-plan items.
Annual GHG inventory	Update Scope 1, Scope 2 and Scope 3 data each year using consistent boundaries and documented emission factors.
Recalculation policy	Define when the base year will be recalculated, e.g. structural change, methodology change, discovery of material errors or changes in boundary.
Evidence retention	Retain invoices, meter records, fuel data, material quantities, supplier evidence, commuting survey records and calculation versions.
Progress reporting	Report actual emissions against the 2030 trajectory and document corrective actions where progress is off track.

Appendix A - Material Scope 3 improvement plan

Priority	Data improvement	Reason
1	Collect project-level quantities for concrete, steel, stone, timber, asphalt and insulation.	Purchased goods and services is the largest hotspot and has the greatest influence on the net-zero pathway.
2	Request supplier EPDs and product-specific carbon data.	Improves accuracy and enables procurement decisions based on embodied carbon.
3	Separate transport emissions for material deliveries where available.	Improves upstream transportation and distribution reporting, currently not quantified. ¹
4	Refresh commuting and business travel data annually.	Maintains data quality for people-related categories and supports reduction actions.
5	Retain supporting evidence and calculation version history.	Supports validation, customer disclosure and future assurance.

Appendix B - References

- Science Based Targets initiative, Developing the Corporate Net-Zero Standard Version 2: <https://sciencebasedtargets.org/developing-the-net-zero-standard>
- Science Based Targets initiative, FAQs: <https://sciencebasedtargets.org/faqs>
- GHG Protocol Corporate Standard: <https://ghgprotocol.org/corporate-standard>GHG Protocol Scope 2 Guidance: <https://ghgprotocol.org/scope-2-guidance>
- GHG Protocol Corporate Value Chain (Scope 3) Standard: <https://ghgprotocol.org/standards/scope-3-standard>