

Carbon Reduction Plan

We are committed
to reducing our
environmental impact
transitioning to a
low-carbon future.

Delivering Today,
Shaping Tomorrow.

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Introduction

Care *So that our customers feel like they matter*

Proactive *So that we anticipate our customers' needs*

Professional *So that our customers' expectations are met*

Introduction

Commitment to achieving Net Zero

Wilson James Limited is committed to achieving net-zero greenhouse gas emissions across its entire value chain by 2050, in line with the Science Based Targets initiative (SBTi) Net-Zero Standard.

Our near-term and long-term targets have been validated (July 2025) by the Science Based Targets initiative (SBTi ID: 40011412), confirming alignment with a 1.5°C pathway.

Overall Net-Zero Target

Wilson James Limited commits to reach net-zero greenhouse gas emissions across the value chain by 2050 from a 2023 base year.

Near-Term Targets (2030)

Via SBTi, Wilson James Limited commits to:

Reduce absolute Scope 1 and Scope 2 GHG emissions

42% by 2030

Increase active annual sourcing of renewable electricity from

18% in 2023 to **100%** by 2030

Reduce Scope 3 GHG emissions

51.6% per million GBP value added by 2030

The target boundary includes land-related emissions and removals from bioenergy feedstocks.

Long-Term Targets (2050)

Wilson James Limited commits to:

Reduce absolute Scope 1 and Scope 2 GHG emissions

90% by 2050

Reduce Scope 3 GHG emissions

97% per million GBP value added by 2050

Residual emissions at net-zero will be neutralised in line with SBTi Net-Zero Standard requirements using high-quality carbon removals.

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Emissions Footprint

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Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

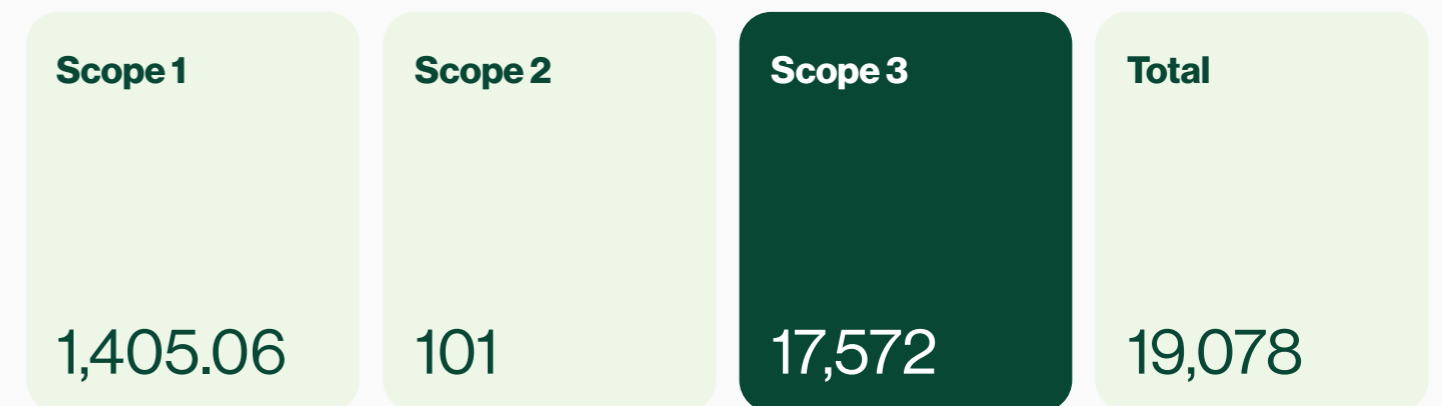
Wilson James Limited's baseline year is the calendar year 2023 (January–December) and reflects our first full-scope GHG inventory aligned with the GHG Protocol Corporate Standard and Corporate Value Chain (Scope 3) Standard. Our inventory includes:

- Scope 1** emissions
- Scope 2** emissions (location-based and market-based)
- Relevant Scope 3** categories in line with SBTi requirements

Additional Details relating to the Baseline Emissions calculations:

For Scope 3, our entire upstream emissions are covered, reflecting the nature of our business model and operational boundaries.

Baseline Year Emissions (tCO_{2e})

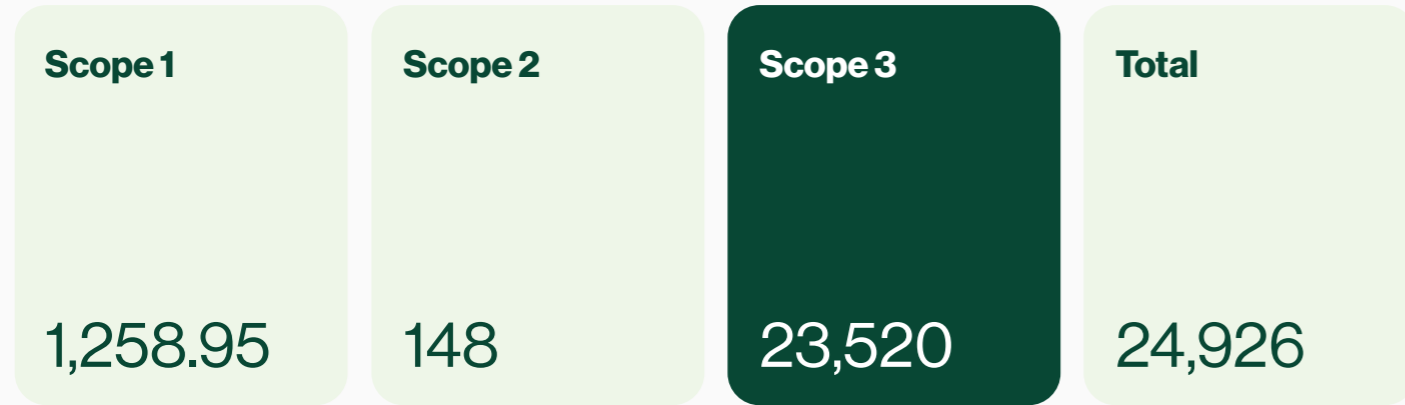


Scope 3 emissions account for approximately 92% of total emissions, with primary hotspots in: Purchased Goods & Services & Employee Commuting.

Current Emissions Footprint

Reporting Year: 2024
(January – December)

Emissions (tCO₂e)



Scope 3 Breakdown

- Category 1 - Purchased goods & services – 14664CO₂e
- Category 2 – Capital Goods 2127tCO₂e
- Category 3 - Fuel and energy related activities – 354tCO₂e
- Category 4 – Upstream Transportation & Distribution 147tCO₂e
- Category 5 - Waste generated in operations – 11tCO₂e
- Category 6 - Business Travel – 335tCO₂e
- Category 7 - Employee Commuting – 5874tCO₂e
- Category 8 - Upstream Leased Assets – 8tCO₂e

Emission Reduction Progress

To continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

Scope 1 & 2 Near Term Targets | Absolute Contraction

	Base Year (2023)	Actual Value in 2024	Target Value in 2024	Target year (2030)	% Reduction
Scope 1 emissions (tCO ₂ e)	1,405.06	1,258.95	1,321	815	42.00%
Scope 2 emissions (tCO ₂ e)	101	148	94.94	57.58	42.00%
Scope 1 + 2 emissions (tCO ₂ e)	1,506.06	1,406.95	1,415.94	873.50	42.00%

In 2024, Wilson James Limited demonstrated strong progress in emissions reduction overall, particularly within Scope 1, where emissions decreased from 1,405.06 tCO₂e in 2023 to 1,258.95 tCO₂e, achieving a 10.40% reduction and exceeding the 2024 target reduction of 6% (target value 1,321 tCO₂e).

However, Scope 2 emissions increased from 101 tCO₂e to 148 tCO₂e, representing a 46% increase from baseline; this rise was primarily driven by increased operational activity during the year.

In response, targeted efforts were initiated to transition towards renewable energy sources, which have already contributed to a substantial reduction in Scope 2 emissions in 2025, with full results currently undergoing third-party verification.

Despite the temporary increase in Scope 2, WJ achieved an overall 6.58% reduction in combined Scope 1 and 2 emissions, reflecting positive momentum, though continued focus on energy strategy will be critical to maintaining alignment with its long-term Science-Based Target of a 42% reduction by 2030.

Emissions Reduction Progress through Carbon Reduction Initiatives

Since our 2023 baseline, we have delivered measurable reductions in operational emissions through:

Scope 1 – Fleet & Fuel

- Phased electrification of vehicle fleet
- Progressive elimination of diesel
- Adoption of HVO as transitional fuel
- Fleet optimisation and telematics

Scope 2 – Energy

- Early delivery of our commitment to 100% renewable electricity procurement across our property portfolio via REGO-backed tariffs (delivered 2025)
- LED upgrades across operational sites
- Energy efficiency improvements supported by ISO14001 scope expansion and ESOS compliance improvement plans

Scope 3 – Value Chain Decarbonisation

Given Scope 3 represents the majority of our footprint, our strategy focuses on:

Purchased Goods & Services/ Supply Chain Engagement:

- Tier 1 supplier engagement programme, focused on top 10 most material (value & carbon) suppliers
- Sustainability criteria integrated into procurement
- Encouragement of supplier SBTi commitments
- Data quality improvement from spend-based to supplier-specific data

Employee Commuting

- Car share and Cycle to Work schemes
- Requirement for electric company cars
- Digital workspace expansion and tools

Under our SECR reporting (FY 2024/25), we recorded:

49% reduction in absolute carbon emissions (financial year comparison)

63% reduction in emissions per £m revenue

Variations between SECR (financial year) and Carbon Reduction Plan (calendar year) figures reflect reporting boundary differences.

Future Reduction Strategy

We recognise that a number of initiatives in our carbon reduction plan remain in the early stages of deployment. To ensure we can demonstrate meaningful and verifiable progress, we have implemented robust controls, reporting mechanisms and assurance processes to accurately capture the carbon reduction benefits delivered by each scheme. This will enable us to measure performance consistently, track our contribution towards organisational targets, and ensure compliance with external commitments.

Looking ahead, we plan to enhance our decarbonisation efforts towards our validated SBTi goals through the implementation of additional measures, including:

- Eliminate fossil diesel from operations
- Transition to majority electric fleet by 2045 via development of Zero Emission Vehicle (ZEV) transition roadmap
- Achieve 100% renewable electricity sourcing by 2030
- Improve Scope 3 data precision
- Drive supplier decarbonisation
- Embed sustainability in contract mobilisation and procurement
- Implementation of Energy Management System (2026/7)
- Sustainable Travel Policy (by 2026/7)
- EV support scheme and other incentive-based low-carbon travel programmes
- Supplier sustainability assessments (EcoVadis, CDP, SEDEX, SCSS)
- Supply chain sustainability audits

Residual emissions at 2050 will be neutralised using high-quality carbon removals only, in line with SBTi Net-Zero Standard.

To support ongoing reductions through increased granularity and frequency of reporting, Wilson James Limited has developed a bespoke digital Carbon Reporting Tool to support on-demand availability of carbon data to enable efficient measurement & monitoring of carbon emissions and efficient reporting.

Governance & Oversight

This Carbon Reduction Plan is overseen by:

- Executive Board and Risk & Audit Committee
- Operational Leadership Board
- Sustainability Working Group

Climate-related risks and performance are reviewed at board level. A formal re-baselining policy is in place in line with GHG Protocol and SBTi requirements to ensure transparency and comparability over time.

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Declaration & Sign Off

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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 standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard³.

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

Signed on behalf of the Supplier:

Date: 08/05/2026

<https://ghgprotocol.org/corporate-standard>
<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
<https://ghgprotocol.org/standards/scope-3-standard>

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Shaping Tomorrow.

WJ Wilson James

For more information about
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