

Carbon Reduction Plan

Supplier name: Whistl UK Ltd

Publication date: 27/07/2026

Commitment to Achieving Net Zero

Whistl UK Limited is committed to achieving Net Zero emissions by 2045.

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.

Baseline year: 2022 (Re-baseline)

Additional details relating to the baseline emissions calculations

In collaboration with our ESG Consultants “Simply Sustainable” we re-baselined our carbon footprint targets to ensure we are setting a credible reference point against which emissions can be measured. We made a number of acquisitions so were advised to re-baseline to enable us to provide an accurate picture of our current emissions and allowing us to;

- 🟡 Identify areas for improvement,
- 🟡 Increase our ability to make group wide effective changes to support our journey towards net zero,
- 🟡 Maintain compliance with regulations,
- 🟡 Improve stakeholder engagement,

What we did differently in our 2022 reporting?

We built upon our previous reporting for scope 1, 2 and partial scope 3 emissions (Scope 3, Category 6 Business travel only) to ensure appropriate coverage for all material greenhouse gas emissions in line with science-based target principles. In accordance with these requirements, scope 3 data was collected and will inform our revised baseline. Our 2022 carbon footprint will therefore be used as the base year inventory going forwards to ensure comparable performance monitoring over time.

Baseline year emissions:	
Scope 1	17,410.19 tCO ₂ e
Scope 2	1,380.34 tCO ₂ e
Scope 3 (Included Sources)	Upstream transportation and distribution: 100,616.01 tCO₂e Purchased goods and services: 6,984.24 tCO₂e Fuel and energy-related activities: 4,323.74 tCO₂e Employee commuting (staff travel): 1,626.05 tCO₂e Capital goods: 1,381.89 tCO₂e Business travel (transport): 263 tCO₂e Waste generated in operations: 50.07 tCO₂e Employee commuting (homeworking): 206.43 tCO₂e Business travel (hotel stays): 21.80 tCO₂e Water: 10.15 tCO₂e Downstream transportation and distribution (category 9): N/A, Category 9 specifically pertains to emissions associated with the transportation and distribution of products after the point of sale. These emissions typically arise from the movement of goods from distribution centres to end-consumers or retail locations. However, in the case of the Whistl Group, our services primarily focus on Downstream Access (DSA). As a result, the activities we engage in are not directly aligned with the scope of emissions that Category 9 addresses. Total Scope 3 emissions: 115,483.41
Total Emissions	134,273.95

Current Year: 2025	
Additional details relating to the 2023 emissions calculations	
Our latest ESG report can be viewed on our website at https://www.whistl.co.uk/company/esg	
Baseline year emissions:	
Scope 1	13,990.85 tCO ₂ e
Scope 2	1,068.64 tCO ₂ e
Scope 3 (Included Sources)	Upstream transportation and distribution: 80,204.83 tCO₂e Purchased goods and services: 5,046.20 tCO₂e Fuel and energy-related activities: 3,797.33 tCO₂e Employee commuting (staff travel): 1,322.49 tCO₂e Capital goods: 1,177.83 tCO₂e Business travel (transport): 236.76 tCO₂e Waste generated in operations: 6.45 tCO₂e Employee commuting (homeworking): 224.66 tCO₂e Business travel (hotel stays): 25.45 tCO₂e Water: 9.84 tCO₂e Downstream transportation and distribution (category 9): N/A, Category 9 specifically pertains to emissions associated with the transportation and distribution of products after the point of sale. These emissions typically arise from the movement of goods from distribution centres to end-consumers or retail locations. However, in the case of the Whistl Group, our services primarily focus on Downstream Access (DSA). As a result, the activities we engage in are not directly aligned with the scope of emissions that Category 9 addresses. Total Scope 3 emissions: 92,051.86
Total Emissions	107,111.35

Emissions Reduction Targets

Short and Medium-Term Targets

- 42% absolute reduction in Scope 1 and 2 GHG emissions by 2030 (vs. 2022 baseline).
- 52% reduction in Scope 3 GHG emissions per £1m gross profit by 2030.

Long-Term Targets

- Reduce absolute Scope 1 and 2 GHG emissions by 90% by 2040.
- Reduce Scope 3 emissions intensity by 97% per £1m gross profit by 2045 (from a 2022 baseline).
- Achieve Net Zero by 2045, fully aligned with UK government targets and TCFD principles.
- Post-2045: Remove and permanently store residual atmospheric carbon.

Completed Carbon Reduction Projects

The following environmental management measures and projects have been completed or implemented since 2019.

- Re-baselined our carbon footprint with third-party verification from Simply Sustainable to reflect recent acquisitions and improve accuracy.
- Conducted a double materiality assessment and launched Whistl's first ESG strategy,
- Developed and published our first Decarbonisation Strategy outlining a route-map to net zero, including science-based modelling, stakeholder engagement, and interim targets for 2030, 2040, and 2045.
- Formalised ESG governance structure with a dedicated ESG Steering Group chaired by the Business Services and ESG Director, reporting directly to the Executive Board.
- Achieved an EcoVadis rating 'Gold'
- Maintained ISO 14001:2015 (Environmental) & ISO 50001:2001 (Energy Management Systems).
- Achieved a CDP score of –B,
- First TCFD report,
- **Science Based Targets:** Achieved formal validation of our near-term and Net Zero Science Based Targets by the Science Based Targets initiative (SBTi), confirming our decarbonisation pathway aligns with the latest climate science.
- Launched carbon calculator pilot for selected customers to estimate emissions associated with mailings and deliveries.
- Aligned reporting disclosures with leading frameworks including GRI, SASB and TCFD, to ensure transparency and consistency in ESG reporting.

- 🍌 Implemented transport management software to optimise route planning, increasing volume per route by 10% in 2023, reducing mileage and fuel use.
- 🍌 In collaboration with our suppliers, our small van and HGV drivers have received extensive fuel efficiency driver training,
- 🍌 **Fuel Carbon Calculator** Successfully launched the Whistl Fuel Carbon Calculator with customer adoption, enabling customers to quantify carbon savings achieved through Hydrotreated Vegetable Oil (HVO) and supporting lower-carbon transport solutions
- 🍌 **HVO:** Expanded customer adoption of Hydrotreated Vegetable Oil (HVO), supporting lower-carbon collections and trunking operations. During 2025, customers procured approximately 415,000 litres of HVO, supported by our Fuel Carbon Calculator, delivering significant Scope 3 carbon savings.
- 🍌 Rolled out 13 electric vans and 36 electric cars, achieving 10% of our 2030 target for a zero and ultra-low emission small vehicle fleet.
- 🍌 Updated our commercial car fleet policy with a green fleet choice of electric or ultra-low emission,
- 🍌 Installed EV charging infrastructure across seven operational sites, supporting the continued transition to electric vehicles and future fleet electrification.
- 🍌 Expanded Supplier Charter adoption to cover 96% of strategic supplier spend, strengthening responsible sourcing and supplier ESG engagement.
- 🍌 Continued to strengthen supplier engagement by improving emissions data quality, supporting suppliers in developing Science Based Targets (SBTs), and embedding collaborative decarbonisation initiatives across our value chain.
- 🍌 Partnering with Zest Recycle.
 - 2021 Recycling Performance = 61.39%
 - 2022 Recycling Performance = 80.74%
 - 2023 Recycling Performance = 76.95%
 - 2024 Recycling Performance = 77.26%
 - 2025 Recycling Performance = 77.86%
- 🍌 Increased renewable electricity procurement to 99.5% across our operations, significantly reducing Scope 2 emissions and moving closer to our target of sourcing 100% renewable electricity.
- 🍌 Continued energy efficiency improvements across operational sites, including electric water heaters replacing gas boilers, installation of sub-metering to monitor high-consumption areas, site-level energy and asset enhancement surveys, EPC reviews, optimisation of lighting controls and ongoing monitoring to identify further energy-saving opportunities.,
- 🍌 Integrated ESG into wider employee and community programmes, including Whistl Cares, volunteering, and local impact initiatives.
- 🍌 91% of colleagues completed sustainability and net zero-related training by end of 2025.
- 🍌 We aim to achieve 100% renewable electricity across all sites by the end of 2025.

Future Carbon Reduction Projects

Scope 1

- ☉ Continue rollout of electric vans in line with 2030 target.
- ☉ Complete HGV tender and assess viable green alternatives (e.g., electric, hydrogen).
- ☉ Expand EV charging infrastructure beyond the seven sites installed to date.
- ☉ Deliver facilities-led gas reduction project across operational sites.
- ☉ Collaborate with suppliers on boiler efficiencies and suitable HVAC replacements.

Scope 2

- ☉ Complete transition to 100% renewable electricity procurement across all operational sites.
- ☉ Progress on-site renewable energy generation through planned solar PV installations at suitable operational sites.
- ☉ Implement PIR lighting and smart HVAC controls across depots and offices.

Scope 3

- ☉ Expand customer adoption of Hydrotreated Vegetable Oil (HVO).
- ☉ Continue supplier engagement programmes to increase the proportion of suppliers with Science Based Targets and improve primary emissions data quality.
- ☉ Engage domestic carriers and strategic suppliers through emissions data collection and decarbonisation programme aligned to our Supplier Charter.
- ☉ Continue reducing fuel consumption through fleet optimisation, improved operational efficiency and collaboration with carrier partners.
- ☉ Continue working towards 90% of upstream transportation and distribution suppliers (by spend) having Science Based Targets (SBTs), supporting our Scope 3 decarbonisation programme.
- ☉ Review employee business travel policy and homeworking impacts on carbon footprint.
- ☉ Promote green commuting incentives for hybrid and office-based colleagues.
- ☉ Reduce virgin packaging materials via sustainable procurement.

KPI's & Targets

Fleet

- Achieve a 100% Zero and Ultra Low Emission Small van fleet by 2030,
- Achieve a 100% Zero and Ultra Low Emission HGV fleet by 2040.

Facilities

- Maintain 100% renewable electricity procurement across operational sites.
- Install on-site renewable energy systems at major sites by 2026 (target: 20% of total energy from on-site renewables).

Waste Management

- Zero operational waste to landfill by the end of 2025.
- Deliver >90% recycling rate across operational sites by 2025.

Supplier Engagement

- Achieve 90% of purchased goods and services suppliers (by spend) setting Science Based Targets (SBTs) by the end of 2026.

Products & Services

- Green or lower carbon customer product offering (e.g. digitalisation, EV delivery option, guidelines to print and data management),
- Green or lower carbon operational solutions (e.g. double stacking).

Colleague Engagement & Training

- Maintain ≥90% colleague completion rate for sustainability and Net Zero e-learning modules.
- Continue to report on gender and ethnic representation in management as part of broader ESG targets

Governance & Reporting

- Align ESG reporting annually to recognised frameworks: TCFD, GRI, SASB.
- Maintain CDP disclosure score and EcoVadis Gold rating.
- Maintain ISO 14001 and ISO 50001 certifications across Group sites.

Declaration and 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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

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) Standard⁶.

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

Name: Gareth Hughes

Position: Business Services and ESG Director

Date: 27/07/2026

Signed:

