

Carbon Reduction Plan

Supplier name: Whistl UK Ltd

Publication date: 11/08/2024

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)	<p>Upstream transportation and distribution: 100,616.01 tCO₂e</p> <p>Purchased goods and services: 6,984.24 tCO₂e</p> <p>Fuel and energy-related activities: 4,323.74 tCO₂e</p> <p>Employee commuting (staff travel): 1,626.05 tCO₂e</p> <p>Capital goods: 1,381.89 tCO₂e</p> <p>Business travel (transport): 263 tCO₂e</p> <p>Waste generated in operations: 50.07 tCO₂e</p> <p>Employee commuting (homeworking): 206.43 tCO₂e</p> <p>Business travel (hotel stays): 21.80 tCO₂e</p> <p>Water: 10.15 tCO₂e</p> <p>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.</p> <p>Total Scope 3 emissions: 115,483.41</p>
Total Emissions	134,273.95

Current Year: 2024

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 15,750.19 tCO₂e

Scope 2 1,219.99 tCO₂e

Scope 3 (Included Sources)

Upstream transportation and distribution: 87,181.08 tCO₂e

Purchased goods and services: 6,102.96 tCO₂e

Fuel and energy-related activities: 4,041.95 tCO₂e

Employee commuting (staff travel): 1,093.58 tCO₂e

Capital goods: 676.19 tCO₂e

Business travel (transport): 262.95 tCO₂e

Waste generated in operations: 10.44 tCO₂e

Employee commuting (homeworking): 422.31 tCO₂e

Business travel (hotel stays): 29.79 tCO₂e

Water: 7.07 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: 99828.31

Total Emissions 116,798.49

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' (scored in top 3%),
- Maintained ISO 14001:2015 (Environmental) & ISO 50001:2001 (Energy Management Systems).
- Achieved a CDP score of –B,
- First TCFD report,
- 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,
- 13 customers are now using Hydrotreated Vegetable Oil (HVO) fuel for customer collections, with plans to increase this number in 2025,
- 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,
- We have installed EV charging infrastructure at seven sites and plan to expand to additional locations in 2024.
- Launched our new Supplier Charter, with 91% of strategic suppliers signed up by end of 2023, committing to environmental standards, ethical practices, and modern slavery prevention.
- Implemented a structured emissions data collection process across key domestic carriers and suppliers to support Scope 3 reduction efforts.
- Partnering with Zest Recycle.
 - 2021 Recycling Performance = 72%
 - 2022 Recycling Performance = 84%
 - 2023 Recycling Performance = 90%
 - 2024 Recycling Performance = 82%
- As of 2024, 98% of our electricity consumption is from renewable sources, up from 85% in 2022.
- Conducted energy efficiency upgrades across sites, including installation of electric water heaters replacing gas boilers, and trialed energy monitoring systems to identify consumption anomalies. Optimised light sensors to minimise unnecessary lighting, reducing energy consumption when rooms are not in use,
- Integrated ESG into wider employee and community programmes, including Whistle Cares, volunteering, and local impact initiatives.
- 86% of colleagues completed sustainability and net zero-related training by end of 2024.
- 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

- Achieve 100% renewable electricity across all Whistl sites by the end of 2025 (98% achieved as of 2024).
- Develop on-site renewable energy installation strategy in partnership with landlords; plans underway for solar panel installations.
- Implement PIR lighting and smart HVAC controls across depots and offices.
- Conduct site visits to define investment requirements for voltage optimisation and external lighting improvements.

Scope 3

- Continued promotion of Hydrotreated Vegetable Oil (HVO) fuel for customer collections where viable,
- Supply chain program (engage, educate, embed; align to EcoVadis & SBT),
- Engage domestic carriers and strategic suppliers through emissions data collection and decarbonisation programme aligned to our Supplier Charter.
- Aim for 90% of domestic carriers to set a Net Zero target by 2025.
- Aim for 90% of strategic suppliers (excluding carriers) to set a Net Zero target by 2028.
- 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

- Achieve 100% procured renewable electricity across all of our sites by the end of 2025.
- 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

- 90% of domestic carriers to set a science-based net zero target by 2025,
- 90% of strategic suppliers (excluding domestic carriers) to set a science-based net-zero target by 2028,
- 100% of domestic carriers provide carbon data by 2025,
- 100% of strategic suppliers (excluding domestic carriers) to provide primary carbon data by 2025).

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 ≥80% 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: 20/08/2025

Signed:

A handwritten signature in blue ink is written over a solid black horizontal line. The signature is stylized and appears to be the name 'Gareth Hughes'.