



CARBON REDUCTION PLAN

2026 UPDATE

Western Building Systems Ltd

Publication date: 9 September 2026

Net Zero commitment: 2040

Updated to incorporate the 2024/25 reporting period.

Commitment to achieving Net Zero

NZ

2040

Western Building Systems Ltd is committed to achieving Net Zero greenhouse gas emissions by 2040 for its UK operations.

OUR COMMITMENT

This Carbon Reduction Plan sets out the baseline, previously reported emissions, current reported emissions, reduction target and measures being implemented across our operations and value chain.

REPORTING APPROACH

The plan is prepared in accordance with PPN 006 and associated Carbon Reduction Plan guidance and reporting standards. Scope 1 and Scope 2 emissions are reported in accordance with SECR requirements where required, with the required subset of Scope 3 emissions reported under the Corporate Value Chain (Scope 3) Standard.

Baseline & Current Emissions

All figures are tonnes of CO2 equivalent (tCO2e).

BASELINE YEAR

2021/22

Historic reference point

BASELINE TOTAL

741

tCO2e

CURRENT REPORTING YEAR

2024/25

UK operations. Twelve-month reporting period: 1 April 2024 to 31 March 2025.

2021/22 BASELINE



Scope 1



Scope 2



Scope 3

2024/25 CURRENT



Scope 1



Scope 2



Scope 3

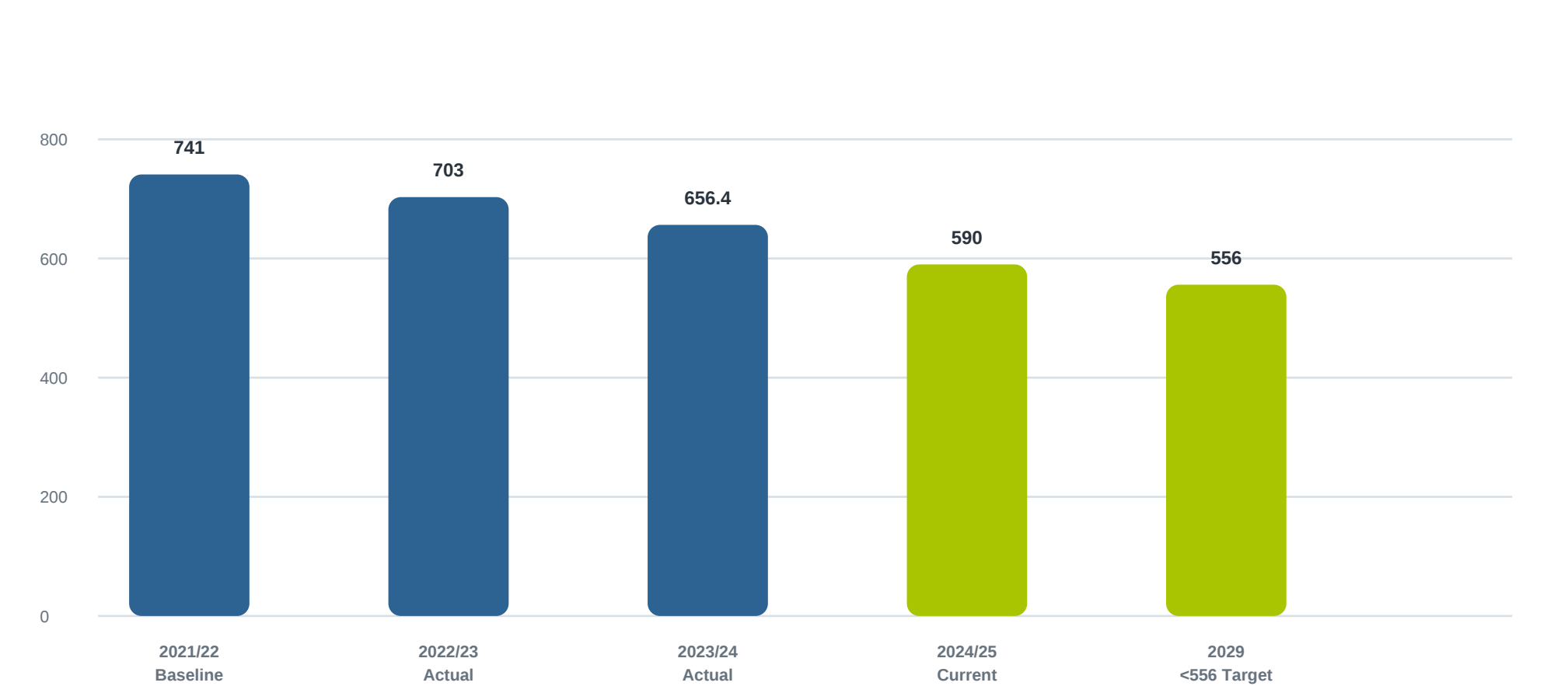
Progress

2024/25 total emissions are 590.0 tCO2e - a reduction of 151.0 tCO2e, or 20.4%, against the 2021/22 baseline, and a reduction of 66.4 tCO2e, or 10.1%, against the 2023/24 reported footprint.

Target & Progress

Target: below 556 tCO2e by 2029

This represents a further 25% reduction from the 2021/22 baseline.



Current reported emissions: 590.0 tCO2e | Baseline: 741.0 tCO2e | Reduction achieved: 151.0 tCO2e (20.4%).

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2021/22 baseline. These measures support the emissions reduction achieved since the baseline and will remain in effect when performing future contracts.

151.0 tCO₂e

Reduction in reported emissions since the 2021/22 baseline.

20.4%

Reduction in total emissions against the 2021/22 baseline.

The measures listed below remain in effect and will continue to be applied when performing future contracts.

- Installation of LED lighting throughout facilities.
- Introduction of paperless administration systems.
- Increased use of remote conferencing to reduce travel requirements.
- Improved waste segregation and recycling processes.
- Optimisation of material usage to reduce waste generation.
- Strengthened ISO 14001 environmental management systems.
- Prioritisation of local suppliers to reduce transportation impacts.
- Ongoing factory energy efficiency improvements.

Future Carbon Reduction Initiatives

Further carbon reduction initiatives planned by Western Building Systems include:

01

Fleet electrification

Continued transition to electric company vehicles and forklifts.

02

Solar PV

Expansion of solar PV installations.

03

EV infrastructure

Further rollout of EV charging infrastructure.

04

Renewable electricity

Increased use of renewable electricity supply.

05

Lifecycle carbon

Lifecycle carbon assessments on major tenders and projects.

06

Supplier engagement

Supplier engagement programme focused on decarbonisation.

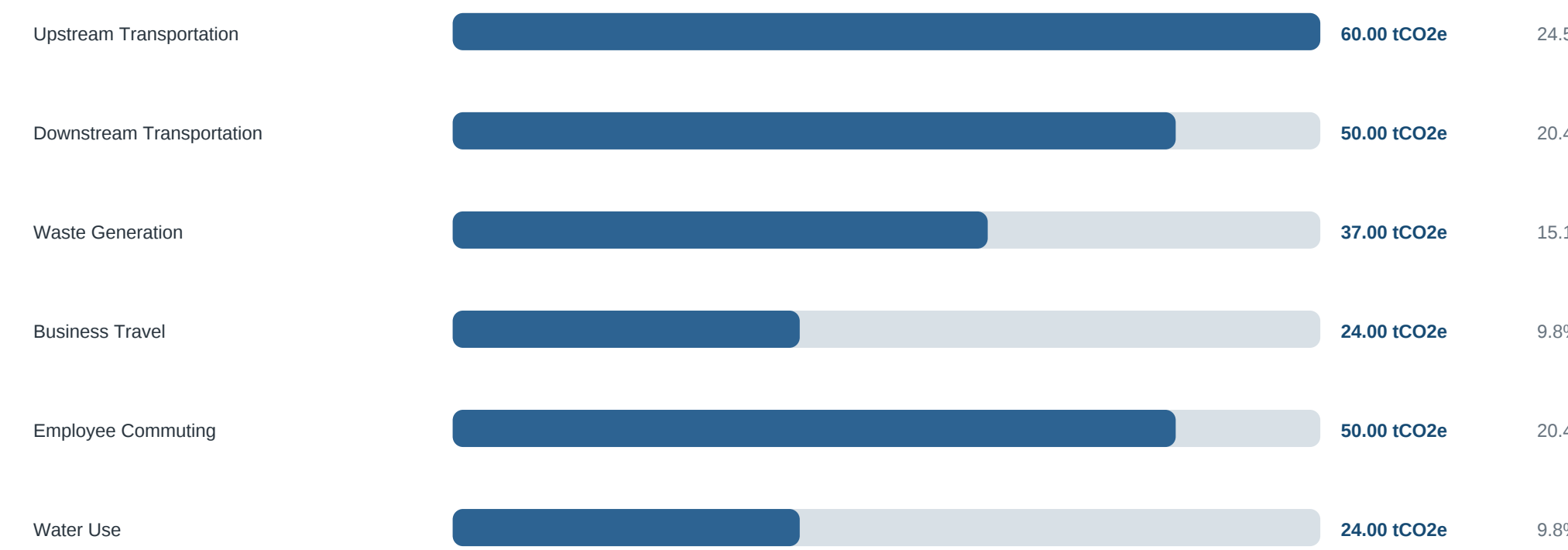
07

Logistics optimisation

Further reduction of transport-related Scope 3 emissions through logistics optimisation.

Scope 3 Emissions Breakdown - 2024/25

Total Scope 3 emissions: 245.0 tCO2e



Why this matters

Identifying the principal Scope 3 sources enables WBS to target future reductions effectively, particularly in transport, waste, business travel, commuting and water use.

Net Zero Roadmap & Governance



Governance

- Board-level responsibility with Director sign-off.
- SHEQ Manager coordinates implementation.
- Quarterly environmental reviews.
- Suppliers are required to support reduction targets through procurement policies.

Offsetting principle

Offsets will only be considered for residual emissions after all feasible emissions reductions have been pursued.

Methodology, Alignment & Declaration

METHODOLOGY & STANDARDS

- Emissions are reported using the GHG Protocol corporate standard and appropriate government emission conversion factors.
- Scope 1 and Scope 2 are reported in accordance with SECR requirements where required.
- The required subset of Scope 3 emissions is reported in accordance with the Corporate Value Chain (Scope 3) Standard.
- Plan prepared in accordance with PPN 006 and associated Carbon Reduction Plan guidance and reporting standard.
- The organisational and geographical reporting boundary for this Carbon Reduction Plan is Western Building Systems Ltd's UK operations. The 2024/25 inventory covers the 12-month period from 1 April 2024 to 31 March 2025. Emissions have been calculated using the applicable UK Government greenhouse-gas conversion factors for the reporting period. Supporting activity data, assumptions, calculations and source records are retained by Western Building Systems Ltd.



Signed on behalf of the supplier

Rory McGuigan

Director / authorised signatory

DECLARATION

This Carbon Reduction Plan has been completed in accordance with PPN 006 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 standard and use the appropriate government emission conversion factors for greenhouse gas company reporting. This Carbon Reduction Plan has been reviewed and approved for publication by the board of directors (or equivalent management body). Execution of the declaration below confirms management review and approval of the 2024/25 emissions inventory.

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