

COMMITMENT TO ACHIEVING NET ZERO

Wallace Whittle is fully committed to achieving net zero emissions by 2050. This Carbon Reduction Plan is an evolution of our Carbon Commitment (2021) and forms part of our Good Business Charter certification.

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: 2023/24

Additional details relating to the baseline emissions calculations:

Wallace Whittle has collated Scope 1, Scope 2 and Scope 3 emissions data since 1st April 2023. Our baseline year runs from 1st April 2023 to 31st March 2024 to align with our financial reporting year. This is in alignment with the requirements outlined in the GHG Protocol's, following the principles set out in the ISO14064 framework.

Baseline Year Emissions:

Emissions	Total (tCO ₂ e)
Scope 1	0.52
Scope 2	15.34
Scope 3 (included sources)	165.06
Total Emissions	180.92

CURRENT EMISSIONS REPORTING

Baseline Year: 2024/25

Emissions	Total (tCO ₂ e)
Scope 1	1.23
Scope 2	13.82
Scope 3 (included sources)	141.84
Total Emissions	156.89

Issue/Revision Record

Reference	Issue	Date
IMSM08	1.0	29/09/2026

EMISSIONS REDUCTION TARGETS

Wallace Whittle is committed to achieving Net Zero by 2050. We project that carbon emissions will decrease over the next five years to 82.8tCO₂e by 2029/30. This is a reduction of 47%.

Key to our journey to reduce carbon and our impact on climate change is understanding where our greatest impacts are and how our current activities can be measured, monitored and controlled. We have collated relevant data to see progress made over the initial year of measuring, through implementation of our preliminary energy management and carbon reduction procedures.

In order to continue our progress to achieving Net Zero, we have set the following carbon reduction targets:

- Monitor and report our Scope 1, 2 and 3 emission data on an annual basis, in line with the GHG Protocol Standard for corporate carbon report and in accordance with PPN 06/21 requirements.
- Develop a detailed carbon transition plan to align and progress our proposed carbon initiatives.

CARBON REDUCTION PROJECTS

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2023/24 baseline. The carbon emission reduction achieved by these schemes equate to 24tCO₂e, a 13% reduction against the 2023/24 baseline and the measures will be in effect when performing the contract.

We have gathered data from across the business to establish our carbon baseline and identify any carbon hot spots, i.e. the biggest emission sources. The data collection covered our energy and water use, as well as waste generation, for all our office locations. We also conducted a travel survey to review our commuting, home working and business travel.

We offer a company lease scheme for cars throughout the business, which has been in operation since 2023. This scheme offers low carbon vehicles only and makes up the entirety of Scope 1 emissions at this point. We have seen an increase in uptake of this scheme resulting in an increase in overall Scope 1 emissions, however, this increase is in overall emissions rather than per capita emissions.

Scope 2 emissions are indirect emissions associated with purchased electricity and onsite heat & steam. We currently have direct control over this in three of our office locations only, our head office in Glasgow, Aberdeen and Belfast. Utility bills for the remaining offices are included within the monthly rental charges and therefore associated emissions are reported under Scope 3 emissions relating to purchased goods and services. Our materiality review completed for the business identified six Scope 3 categories as material to Wallace Whittle.

Wallace Whittle operates an Energy Management procedure for leased offices. Energy-saving measures include:

- Use of Zip Taps in place of kettles.
- Sensor-controlled lighting to minimise unnecessary energy use.
- A workstation "switch-off" policy.
- Enhanced thermostat controls in intermittently occupied spaces, such as meeting rooms.
- Installation of LED and other high-efficiency lighting wherever feasible.

Through additional data gathering within our expenses system, we are now able to better record and track specific expenses and associated carbon emissions.

Issue/Revision Record

Reference	Issue	Date
IMSM08	1.0	29/09/2026

Future Carbon Reduction Initiatives

In the future we hope to implement further measures such as:

- Continue improving operational carbon performance through landlord engagement, sustainable office selection, and enhanced support for low-carbon commuting and travel.
- Drive behavioural change through employee engagement, sustainability awareness initiatives, and an expanded sustainability working group.
- Strengthen procurement processes by increasing supplier engagement, embedding carbon considerations into decision-making, and supporting supply chain emissions reductions.
- Improve the quality, consistency, and automation of carbon data collection, particularly for Scope 3 emissions reporting.
- Enhance carbon reporting and governance through the development of a detailed transition plan and ongoing oversight of carbon reduction activities.

DECLARATION AND SIGN OFF

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 standard¹³ and uses the appropriate government emission conversion factors for greenhouse gas company reporting.¹⁴

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), 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) Standard.¹⁵

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

¹³ <https://ghgprotocol.org/corporate-standard>

¹⁴ www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

¹⁵ <https://ghgprotocol.org/standards/scope-3-standard>

PUBLICATION

A copy of Wallace Whittle Carbon Reduction Plan is displayed on the company web site.

Signed:



Date: 29 September 2026

Allan McGill, Managing Director, Wallace Whittle Limited

Issue/Revision Record

Reference	Issue	Date
IMSM08	1.0	29/09/2026