



Carbon Reduction Plan

Global Substation Solutions

GLOBAL SUBSTATION SOLUTIONS LTD.

Company Number: 05727574

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Net Zero Commitment

Global Substation Solutions is committed to achieving Net Zero emissions by 2045.

What does Net Zero mean in practice?

To achieve Net Zero, we are aiming to reduce emissions in line with the latest science-based targets (SBTs). Targets are defined as “science-based” when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. The SBTi recommends that organisations commit to near-term targets (that cover a maximum of 10 years from the baseline year), as well as long-term targets. Our Scope 1, 2 and Net Zero targets have been validated by the SBTi.

Long-Term Targets

- Reduce our total location-based emissions (Scope 1, 2, and 3) by at least 90% from a 2023 base year by 2045.
- Neutralise any residual emissions using verified carbon offsets.

Near-Term Targets

- Reduce Scope 1 & 2 emissions by 42% by 2030.
- Reduce location-based Scope 2 emissions by 42% by 2030.
- Procure 80% renewable energy by 2025 and 100% by 2030.
- Reduce Scope 3 emissions by 42% by 2030.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation’s value chain, including emissions from upstream and downstream activities.

GHG Emissions Footprint

Base Year GHG Emissions

Base year emissions are a record of the greenhouse gases that have been produced in the past and prior to the introduction of any strategies to reduce emissions and are therefore the reference point against which emissions reduction can be measured. Global Substation Solutions' base year covers 1st April 2022 to 31st March 2023.

Base Year: RYE 2023	
All Scope 1, 2, and 3 emissions were measured using the Operational Control approach. Emissions were also measured in 2020 and 2021, but these were incomplete measurements during years affected by COVID-19, so 2023 has been chosen as a more representative base year.	
Emission Scopes	Total (tonnes CO ₂ e)
Scope 1	74.4
Scope 2*	<i>Market-based: 5.8</i> <i>Location-based: 8.1</i>
Scope 3 including: - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream & Downstream) - Franchises & Investments	2,009.4
Total Emissions*	<i>Market-based: 2,089.6</i> <i>Location-based: 2,091.9</i>

*Purchased electricity can be measured in two ways, A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. Global Substation Solutions has chosen to use a market-based approach for Net Zero targets.

Carbon Intensity Metrics

Base Year: RYE 2023	Carbon Intensity Metric
Employees (tCO ₂ e per FTE)	34.8

The above carbon intensity metric uses market-based emissions.

Current GHG Emissions

The current reporting period covers 1st April 2025 to 31st March 2026.

Current Reporting Year: RYE 2026	
All Scope 1, 2, and 3 emissions were measured using the Operational Control approach.	
Emission Scopes	Total (tonnes CO ₂ e)
Scope 1	168.3
Scope 2*	<i>Market-based: 0.0</i> <i>Location-based: 16.8</i>
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream) - Franchises & Investments	1,444.0
Total Emissions*	<i>Market-based: 1,612.2</i> <i>Location-based: 1,629.0</i>

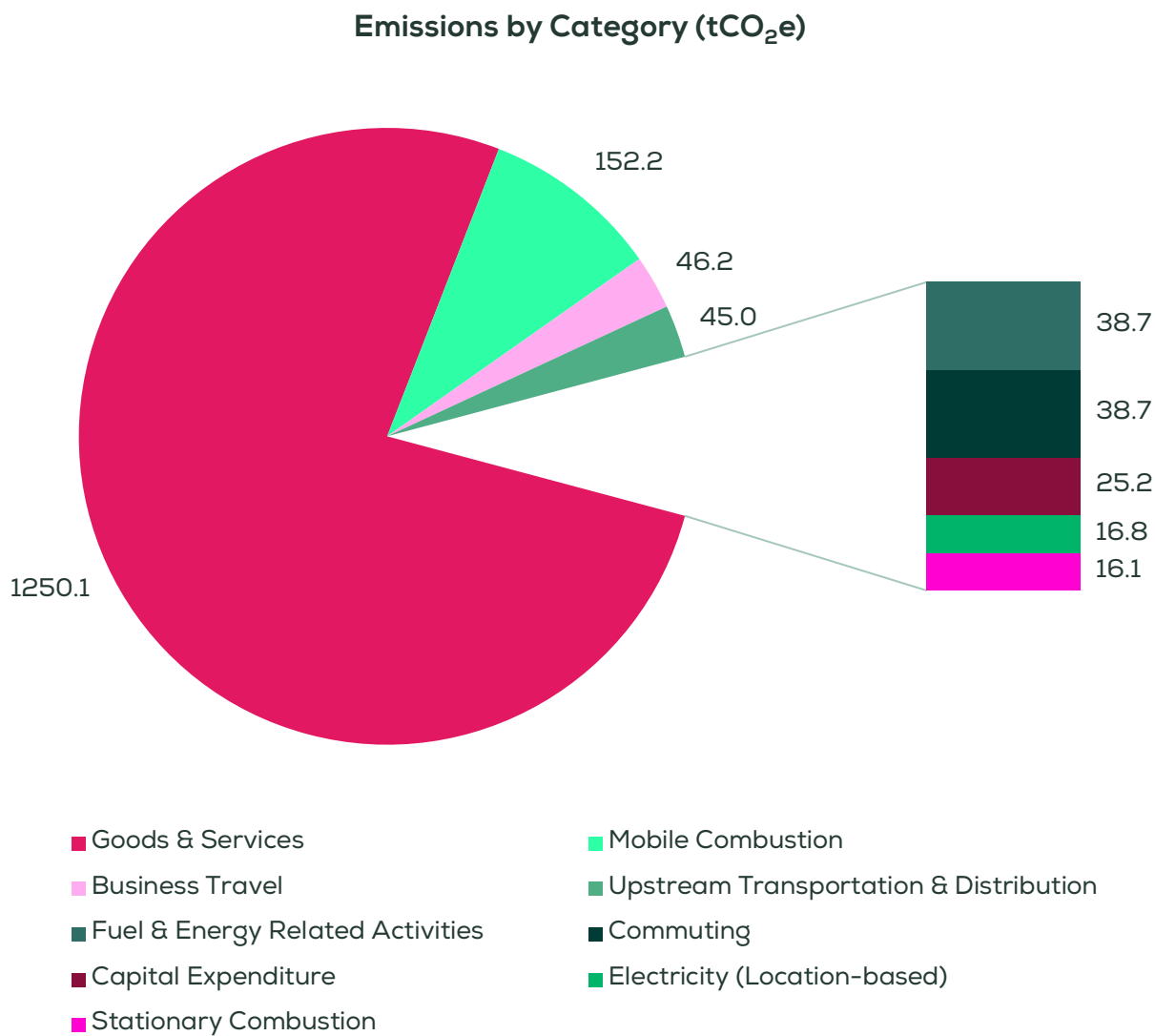
*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. Global Substation Solutions has chosen to use a market-based approach for Net Zero targets.

Carbon Intensity Metrics

Current Year: RYE 2026	Carbon Intensity Metric
Employees (tCO ₂ e per FTE)	18.3

The above carbon intensity metric uses market-based emissions.

Current GHG Emissions Breakdown



Category	Absolute Carbon Emissions (tCO ₂ e)		Change (tCO ₂ e)	Change (%)
	Base Year: RYE 2023	Current Year: RYE 2026		
Scope 1				
Stationary Combustion	0.0	16.1	16.1	New
Mobile Combustion	74.4	152.2	77.8	104.6%
Scope 2				
Electricity (Location-based)	8.1	16.8	8.7	107.4%
Electricity (Market-based)	5.8	0.0	-5.8	-100.0%
Scope 3				
Goods & Services	1765.9	1250.1	-515.8	-29.2%
Capital Expenditure	22.2	25.2	3.0	13.5%
Fuel & Energy Related Activities	31.1	38.7	7.6	24.4%
Upstream Transportation & Distribution	13.2	45.0	31.8	240.9%
Waste Generated in Operations	2.3	0.2	-2.1	-91.3%
Business Travel	131.1	46.2	-84.9	-64.8%
Commuting	43.6	38.7	-4.9	-11.2%
Total (Location-based)	2,091.9	1629.0	-462.9	-22.1%
Total (Market-based)	2,089.6	1612.2	-477.4	-22.8%

Scope 1 emissions have risen since the base year. Gas consumption was not recorded as part of the base year measurement while the fleet and its associated mileage has grown since this measurement.

Location-based Scope 2 emissions have also increased due to greater electricity consumption (which was also not recorded at the storage unit in the base year) though market-based emissions have fallen due to Global Substation Solutions' procurement of a 100% renewable energy contract.

Scope 3 emissions have fallen significantly, which is predominantly the result of a reduction in expenditure in the procurement categories.

Carbon Reduction Planning

Targets

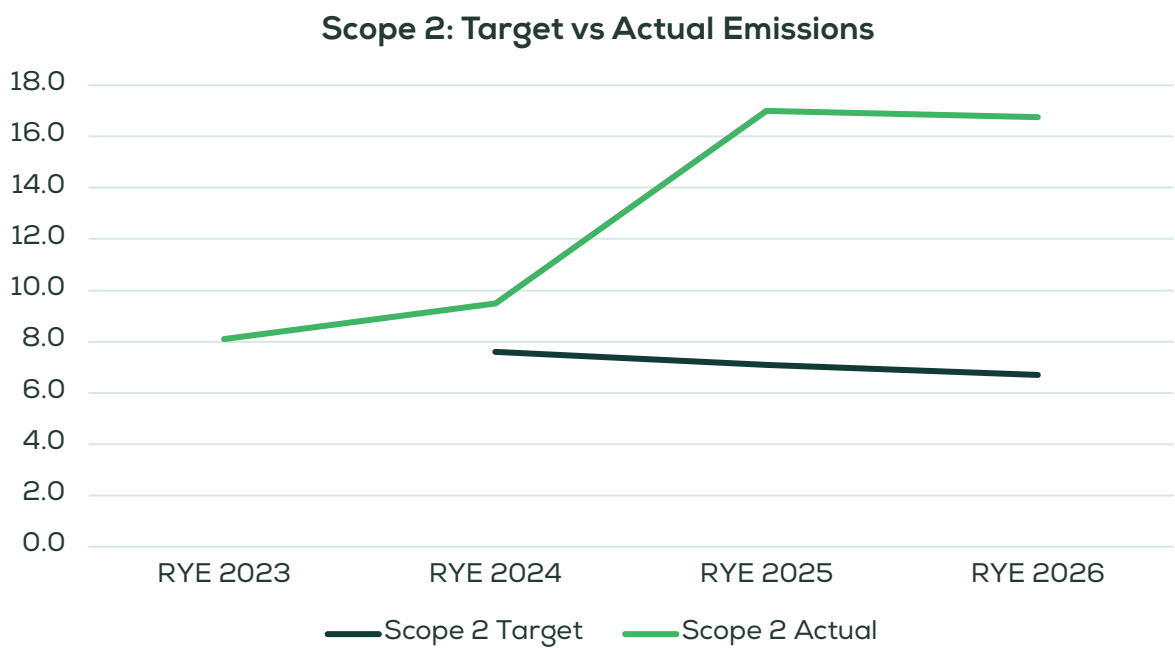
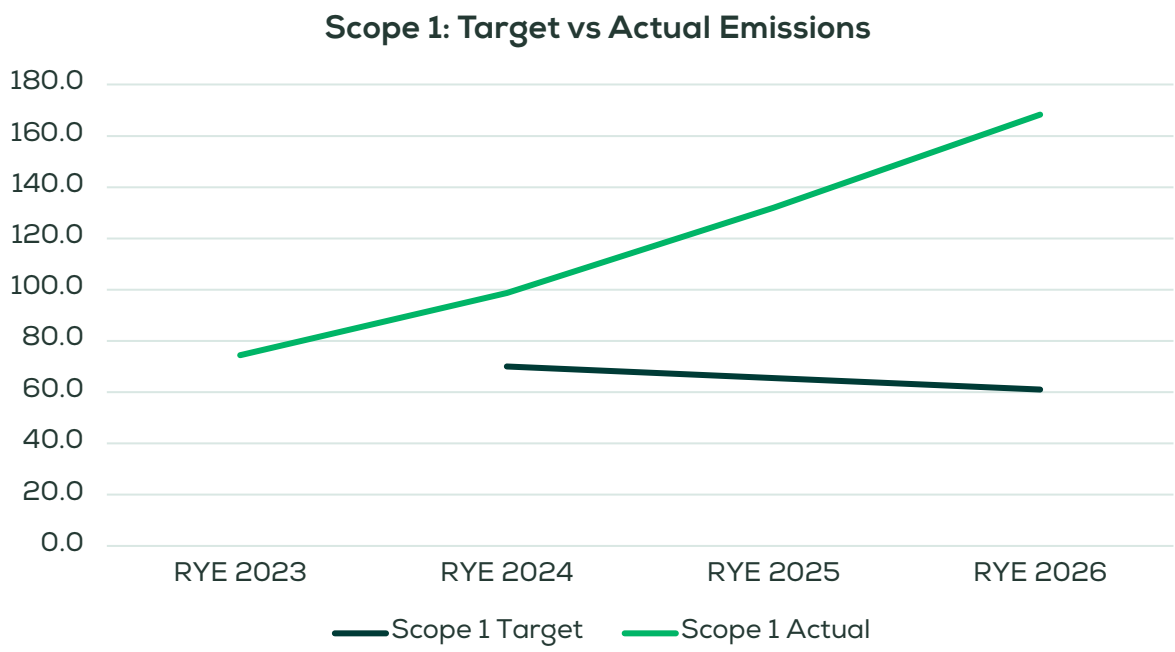


The above chart describes expected reductions to 2030 across each Scope of Global Substation Solutions' carbon footprint based on Global Substation Solutions' near-term targets of a 42% reduction in Scope 1 & 2, and 3 emissions by 2030.

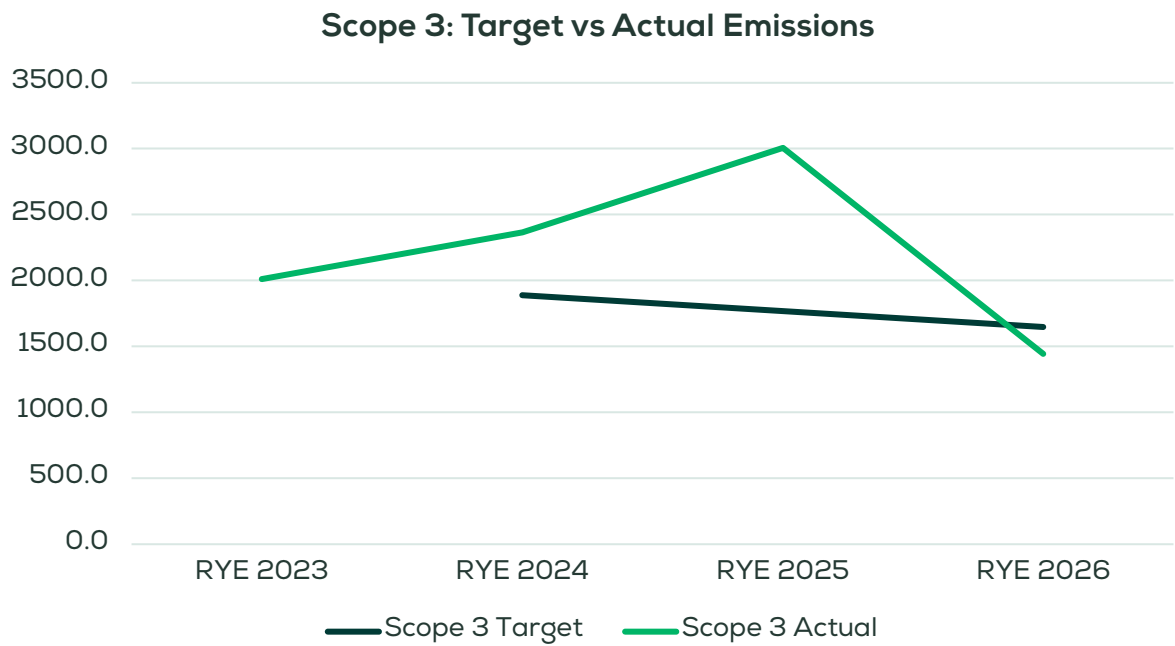
Achieving a linear reduction will require annual Scope 1 reductions of 18.6%, or 31.3 tCO₂e, Scope 2 reductions of 18.0%, or 3.0 tCO₂e, and Scope 3 reductions of 4.8%, or 69.6 tCO₂e.

Progress Against Historic Emissions

Global Substation Solutions are not on track to meet their Scope 1 and 2 targets, though the RYE 2026 did see the first reduction in Scope 2 emissions.



Global Substation Solutions saw a significant reduction in Scope 3 emissions in the current reporting year which has put them on track to achieving their scope 3 reduction target.



Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented prior to/since engaging with Positive Planet:

Activity	Completion Date	Scope
Committed to: - measuring the company's carbon footprint year-on-year to track progress against SBTi-aligned targets; and - actively making improvements to reduce emissions. Positive Planet was appointed to support with preparing the base year GHG inventory and recommending reduction initiatives.	2022	1,2,3
Encourage the use of video conferencing as well as low-emission travel (such as car sharing and public transport) to reduce business travel emissions.	2022	1 & 3
Reduce waste-related emissions by reducing the volume of waste going to landfills and providing all staff members with a reusable water bottle to reduce the volume of plastic waste being produced and improve the accuracy and availability of waste data.	2022	3
Implement a cycle-to-work scheme and an EV salary sacrifice scheme.	2022	3
Set up a regular maintenance routine for all company vehicles to ensure high fuel efficiency.	2025	1
Provide Positive Planet with fuel consumption data (litres) instead of mileage next reporting period. This will improve the accuracy of our mobile combustion calculation (currently marked at medium).	2025	1
Procure a 100% renewable electricity tariff to reduce market-based Scope 2 emissions to zero.	2025	2

Carbon Literacy Training has been completed by individuals at Global Substation Solutions.	2025	1, 2, 3
Implement a Sustainable Procurement Policy to ensure sustainability principles are embedded. Encourage suppliers to adopt sustainable practices and improve their own carbon footprint through supplier engagement, procurement policies and contracts, and monitoring reporting mechanisms.	2025	3
Keep a detailed Capital Goods asset list that contains purchase date, make, model, other item details and cost.	2025	3
Develop and implement a Sustainable Travel Policy to support the environmental impact of choices when travelling, staying in hotels, and commuting. The policy should encourage active travel and utilise the low emissions travel hierarchy where appropriate: • walking & cycling; • public & shared transport; • EVs & car sharing; • ICE vehicles; then • air travel.	2025	1, 2, 3

Future Carbon Reduction Initiatives

Based on the current measurement, Positive Planet recommends the following actions to begin addressing and reducing emissions:

Overarching Reduction Initiatives					
No.	Activity	Target Date	Cost	Impact	Category
1	Set up a Green Team to lead on projects and initiatives across the organisation. Members of the Green Team should be tasked with key responsibilities such as contributing to and implementing carbon reduction plans, managing data, and providing information to colleagues. <i>N.B. A de facto Green Team comprising members of the SHEQ team is already in existence so is to be formalised.</i>	2027	Low	Enabler	All Categories
2	Work with relevant team members throughout the year to get systems in place for the collection of high-quality data for use in the next measurement. Improving the quality of data will broadly involve a shift from spend-based data to activity-based data (see Positive Planet's Data Quality Guidance for more information). This will allow for more accurate and consistent measurement between years, as activity data is less subject to change and is more comprehensive. The categories to target for improving data quality are: • Mobile Combustion; • Purchased Goods & Services; • Capital Goods;	2027	No Cost	Enabler	All Categories

	• Business Travel; and • Investments. Specific recommendations are set out below.				
3	Work to embed sustainability into the company culture to encourage employees to make sustainable choices when it comes to the decisions they make at work as well as when travelling for business or commuting. Consider providing sustainability training for further employees (i.e. rolling out to the wider Green Team/leadership) to increase engagement and skills across the team. Certified learners typically reduce emissions by 5-15%, with at least one action relating to the workplace. Businesses that engage with Carbon Literacy training can also get certified as Carbon Literate Organisations which may bring commercial benefits. Role-specific Net Zero training could also be considered to encourage action from key areas of the organisation.	2028	Medium	Enabler	All Categories

Scope 1 & 2 Reduction Initiatives					
No.	Activity	Target Date	Cost	Impact	Category
1	Conduct a site energy efficiency audit with the aim of minimising energy consumption where possible. This can be completed via an external consultant or in-house using tools such as Business Energy Scotland's energy audit checklist. An energy audit will enable the assessment of feasible options and payback periods for energy efficiency improvements as well as on-site energy renewable generation (i.e. solar PV panels and wind turbines), which can inform longer-term strategy.	2027	Enabler	Medium	Stationary Combustion, Purchased Electricity
2	Total location-based electricity emissions are still 16.8 tCO₂e so there is an opportunity to reduce energy use. Implement behaviour change initiatives within the workplace to encourage emissions reductions including clear messaging to power down machinery, electronics, and other appliances where appropriate. Assign roles and responsibilities to Green Team members (once formalised). The high-level monitoring of energy use is key to understanding further pinch points.	Ongoing	Low	Medium	Purchased Electricity

3	To address emissions from the company fleet, conduct a review of company vehicles to outline a strategy for beginning or further expanding fleet electrification. Key considerations for the strategy include: - determining if fleet size can be reduced through optimising logistics or outsourcing to providers with robust electrification infrastructure; - determining which vehicles to electrify first, dependent on: - which vehicles are used most; - which vehicles are most polluting; - which vehicles are closest to end of life; - identifying solutions for the electrification of different vehicles; and - assessing if the timeframe for vehicle electrification aligns with the pace of Scope 1 reduction targets. <i>N.B. The existing fleet is fairly new so EVs are likely to be procured as and when lease agreements come to an end and will also be considered on a case-by-case basis depending on individual requirements. There are currently no on-site EV charge points which is a barrier to fleet electrification but something Global Substation Solutions are committed to reviewing.</i>	2028	Medium	High	Mobile Combustion
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Scope 3 Reduction Initiatives					
No.	Activity	Target Date	Cost	Impact	Category
1	Engage directly with Global Substation Solutions' top 10-15 suppliers to obtain their emissions data and start to build a database of supplier information. Commit to an annual sustainability audit or survey to request further information regarding credentials – plan to capture specific emissions data from the top 50% of suppliers (by spend) by 2028. Complete this audit within two phases: 1. identify suppliers for engagement; then 2. formulate and collect data (survey/scoring). This data collection will support the reduction journey by gathering important data for future measurements and encourage supply chain integration towards Net Zero. This will enable Global Substation Solutions to prioritise suppliers with lower organisational carbon footprints, lower embodied carbon within products, or a demonstrated commitment to Net Zero. Taking action here is essential as 79.1% of Global Substation Solutions' emissions reside within the supply chain. <i>N.B. Global Substation Solutions have started to request suppliers' Carbon Reduction Plans and associated sustainability credentials.</i>	2027 - 2030	Low	High	Purchased Goods & Services, Capital Goods

2	Keep a detailed Capital Goods asset list that contains purchase date, make, model, other item details and cost. This will support Capital Goods calculations, where Product Carbon Footprint (PCF) data can often be used in lieu of spend-based data if detailed purchase data is available. <i>N.B. Global Substation Solutions already have this in place – ensure it is maintained each year to facilitate the incorporation of high-quality data into subsequent measurements.</i>	Ongoing	No Cost	Medium	Capital Goods
3	Review logistics partners/couriers and utilise the above Sustainable Procurement Policy. Work with couriers and distribution partners to gather specific emissions data for operations related to Global Substation Solutions as this will facilitate a move away from the current spend-based approach.	2027	No Cost	Medium	Transportation & Distribution (Upstream & Downstream)
4	Consider creative ways to engage and support the workforce to influence change. Examples include setting an internal organisation carbon credit scheme (limit that to specific tCO₂e figure per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, and equal mileage payments for diesel/petrol/EVs/cycling.	2028	Medium	Medium	Business Travel, Employee Commuting
5	Develop internal processes for capturing Business Travel data. Currently a spend-based approach is used to estimate emissions for	2027	No Cost	Enabler	Business Travel, Employee Commuting

	flights, trains, and accommodation. Global Substation Solutions shall begin to record: • journey start/end locations; • mode of transport; • fuel type (if know); • class (if relevant); • whether or not the journey was a single or return; and • number of rooms/nights booked and rough geographical location (for accommodation). This action will immediately improve data quality for this category. <i>N.B. Several of these datapoints are already being captured and will be able to be incorporated into future measurements.</i>				
6	Consider collecting employee-specific homeworking data, namely home heating type (i.e. gas/electric/air pump etc.) and tariff information (to identify potential emissions reductions offered by renewable contracts). This could be completed internally or alongside the next measurement via Positive Planet's Employee Commuting & Homeworking survey. <i>N.B. Few employees work from home – this item shall be reviewed as part of the next measurement.</i>	2027	No Cost	Medium	Employee Commuting (& Homeworking)
7	For packaging waste, liaise with key suppliers to see whether they can ship with the minimal amount of packaging needed to secure the product. Where packaging remains necessary, engage with suppliers	2026 - 2028	Low	Medium	Waste Generated in Operations

	to shift to recycled/recyclable materials for packaging as part of the Sustainable Procurement Policy.				
8	Reach out to company pension providers to request fund-specific emissions data (if available) as this will facilitate a move away from a spend-based approach.	2028	No Cost	Low	Investments

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 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) Standard.

This Carbon Reduction Plan has been reviewed and approved by the Executive Team at Global Substation Solutions.

Signed on behalf of Global Substation Solutions Ltd.:

K Weatherson

Name: kelly weatherson

Position: SHEQ Manager

Date: 2.7.26

¹ <https://ghgprotocol.org/corporate-standard>

² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>