



Carbon Reduction Plan For F.I.T-Shirts Ltd.

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Net Zero Commitment

F.I.T-Shirts Ltd. is committed to achieving Net Zero emissions by 2045.

What does Net Zero mean in practice?

To achieve Net Zero, organisations should be aiming to reduce greenhouse gas (GHG) emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they 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. To achieve Net Zero under this scenario, F.I.T-Shirts Ltd. will need to reduce our absolute emissions by 90% from the base year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the base year) as well as long-term targets.

Long-Term Targets

- Reduce our total market-based emissions (Scope 1 and 3) by at least 90% by 2045.
- Maintain market-based Scope 2 emissions at zero up to and beyond 2030.
- Neutralise any residual emissions using verified carbon offsets.

Near-Term Targets

- Reduce Scope 1 emissions by 42% by 2030.
- Reduce Scope 3 emissions by 42% by 2030.
- Measure all Scope 3 categories by 2027.

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. Base year emissions are the reference point against which emissions reductions can be measured. F.I.T-Shirts Ltd.'s base year covers October 2023 – September 2024.

Base Year: October 2023 – September 2024	
<p>F.I.T-Shirts Ltd.'s base year contains zero market-based Scope 2 emissions due to the company's procurement of a 100% renewable electricity tariff backed by a mix of Renewable Energy Guarantees of Origin (REGO) certificates and nuclear declarations.</p> <p>The base year measurement will be updated in line with updates to emissions accounting methodologies, relevant emission factors, or other influencing factors to ensure future measurements are comparable. The base year measurement may also be adjusted where a significant organisational change occurs.</p>	
Emission Scopes	Total (tonnes CO ₂ e)
Scope 1	59.8
Scope 2*	<i>Market-based: 0.0 Location-based: 57.0</i>
Scope 3 including: <ul style="list-style-type: none"> - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream & Downstream) - Franchises & Investments 	4,161.2
Total Emissions*	<i>Market-based: 4,221.0 Location-based: 4,278.1</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. F.I.T-Shirts Ltd. has chosen to use a market-based approach for Net Zero targets.

Carbon Intensity Metrics

F.I.T-Shirts Ltd. will work to minimise absolute emissions. However, given the context of the organisation as a growing company, intensity metrics can additionally be used as meaningful indicators of the organisation’s progress towards increasing carbon efficiency.

Base Year: October 2023 – September 2024	Carbon Intensity Metric
Employees (tCO ₂ e per FTE)	108.6
Revenue (tCO ₂ e per £m)	681.3

The above carbon intensity metrics use market-based emissions and are based on 38.9 FTEs during the measurement period.

Current GHG Emissions

The current reporting period covers October 2024 – September 2025. Emissions are a reflection of current company activity as well as any reduction initiatives which have been implemented since the base year reporting period.

Current Reporting Year: October 2024 – September 2025	
F.I.T-Shirts Ltd.'s base year contains zero market-based Scope 2 emissions due to the company's procurement of a 100% renewable electricity tariff backed by a mix of Renewable Energy Guarantees of Origin (REGO) certificates and nuclear declarations.	
Emission Scopes	Total (tonnes CO ₂ e)
Scope 1	84.1
Scope 2*	<i>Market-based: 0.0 Location-based: 66.9</i>
Scope 3 including: <ul style="list-style-type: none"> - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream & Downstream) - Franchises & Investments 	4,753.9
Total Emissions*	<i>Market-based: 4,838.0 Location-based: 4,904.8</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. F.I.T-Shirts Ltd. has chosen to use a market-based approach for Net Zero targets.

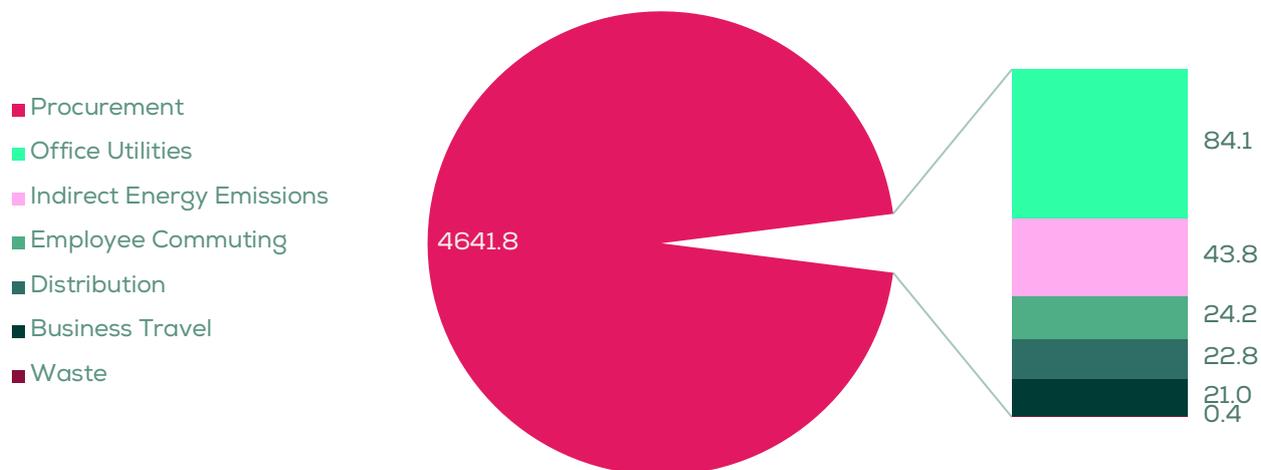
Carbon Intensity Metrics

Current Year: October 2024 – September 2025	Carbon Intensity Metric
Employees (tCO ₂ e per FTE)	109.9
Revenue (tCO ₂ e per £m)	481.8

The above carbon intensity metrics use market-based emissions and are based on 44 FTEs during the measurement period.

Current GHG Emissions Breakdown

Emissions by Category (tCO₂e)



Current Measurement Results

For October 2024 – September 2025:

By Scope	Tonnes	% of Total
Scope 1	84.1	1.7
Scope 2 (<i>Location-based</i>)	66.9	-
Scope 2 (<i>Market-based</i>)	0.0	0.0
Scope 3	4,753.9	98.3

By Source	Tonnes	% of Total
Direct	84.1	1.7
Upstream	4,753.9	98.3
Downstream	0.0	0.0

By Category	Tonnes	% of Total
Office Utilities	84.1	1.7
Company Cars	0.0	0.0
Business Travel	21.0	0.4
Employee Commuting	24.2	0.5
Procurement	4,641.8	95.9
Distribution	22.8	0.5
Waste	0.4	0.0
Indirect Energy Emissions	43.8	0.9
Assets & Investments	0.0	0.0

Total	Tonnes	% of Total
Location-based	4,904.8	-
Market-based	4,838.0	100.0

Carbon Reduction Planning

Progress against Base Year Emissions

Emission Scopes	Absolute Carbon Emissions (tonnes CO ₂ e)		% Change
	Base Year: October 2023 – September 2024	Current Year: October 2024 – September 2025	
Scope 1	59.8	84.1	+40.6%
Scope 2 (<i>Market-based</i>)	0.0	0.0	0.0%
Scope 3	4161.2	4753.9	+14.2%
Total emissions	4221.0	4838.0	+14.6%

Emissions By	Carbon Intensity Metrics		% Change
	Base Year: October 2023 – September 2024	Current Year: October 2024 – September 2025	
Employees (tCO ₂ e per FTE)	108.6	109.9	+1.2%
Revenue (tCO ₂ e per £m)	681.3	481.8	-29.3%

There are no previous existing carbon emission reduction targets against which to report progress, as this disclosure marks the first formal measuring of F.I.T-Shirts Ltd.'s emissions and subsequent setting of reduction targets. Future reporting will assess progress against

reduction targets, explore trends by category, and identify any notable changes to data used to measure emissions.



Completed Carbon Reduction Initiatives

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

Activity	Completion Date	Scope
<p>Committed to measuring carbon footprint of business activities year on year to track progress against SBTi-aligned targets and regularly be making improvements to reduce emissions.</p> <p>Positive Planet was appointed to support with calculating GHG emissions and reduction recommendations.</p>	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
0.1	<p>Set up a Green Team made of members from different departments to lead on projects and initiatives across the organisation. Members of the Green Team will be tasked with key responsibilities such as contributing to and executing carbon reduction plans, managing data, and providing information to colleagues.</p> <p>Provide funding for the Green Team to host events focused on increasing knowledge and raising awareness of climate change and other environmental issues.</p>	2026	Low	Enabler	All
0.2	<p>Embedded sustainability into company culture by:</p> <ul style="list-style-type: none"> - Aligning company policies with carbon reduction goals; - Outlining responsibilities with regard to sustainability in all job descriptions; - Incorporating sustainability into induction processes to ensure all team members are aligned with the organisation's net zero ambitions; - Encouraging energy-saving behaviours amongst staff. 	2026	No Cost	Enabler	All

0.3	Commit to measuring the remaining downstream Scope 3 categories – downstream product emissions. Once these are measured, a full picture of F.I.T-Shirt Ltd.'s carbon impact will be achieved and reduction activities targeted at these categories will be able to be created.	2027 & Onwards	No Cost	High	Processing of Sold Products, Use of Sold Products, End-of-life Treatment of Sold Products
0.4	Consider providing sustainability training for employees, such as Carbon Literacy Training, to increase engagement and skills across the team. This can be done in phases, starting with the Green Team and leadership, and then rolling out to the wider employee base. Certified learners typically reduce emissions by 5-15%, with 50% of these reductions typically relating to the workplace. Businesses that engage with Carbon Literacy Training can also get certified as Carbon Literate Organisations which may bring commercial benefits.	TBC	Medium	Enabler	All

Scope 1 Reduction Initiatives

No.	Activity	Target Date	Cost	Impact	Category
1.1	<p>On-site gas consumption is used primarily by gas-fuelled industrial dryers. It is therefore recommended that efforts are focussed on maximising machine efficiency and reducing energy loss. Options to consider include:</p> <ul style="list-style-type: none"> - Utilising built-in efficiency features; - Reducing heat loss by checking and maintaining seals on entry/exit openings to ensure heat is contained; - Insulating exhaust ductwork; - Optimising workflow and loading; - Avoiding running dryers at production temperatures when idle; - Capturing waste exhaust heat for use in other applications. <p>Longer-term options to consider include the use of pre-drying via heat-pump or electricity-powered processes to reduce gas dryer workload or the purchase or replacement of gas dryers with electric dryers. It is recognised that this is not necessarily an immediately practicable solution and will inevitably require significant capital expenditure but it should nevertheless be considered particularly if/when existing gas dryers require replacement/reach end-of-life.</p>	Ongoing	Medium/High	Medium	Stationary Combustion
1.2		2026	Low	Medium	Stationary Combustion

	<p>Implement low-cost energy efficiency measures to reduce the overall amount of energy used for space heating. Examples of reduction measures include:</p> <ul style="list-style-type: none"> - Adding heat & solar control reflective window sheets; - Optimise boiler configuration to reduce gas consumption, such as reducing the boiler temperature; - Reviewing building operations to ensure efficient use of space and operational hours; - Investigate automation of building controls; - Implement a leak detection and repair program for boilers and heating equipment. 				
1.3	<p>Conduct a site energy efficiency audit with the aim of further minimising consumption of energy where possible. This can be completed via an external consultant or in-house using tools such as Business Energy Scotland's energy audit checklist: https://businessenergyscotland.org/guides/energy-audit/.</p> <p>Following an energy audit, investigate the viability of larger cost investment (where appropriate) such as:</p> <ul style="list-style-type: none"> - Replacement of gas boilers with electric alternatives, including heat pumps, electric boilers, or HVAC systems; - Installation of insulation and upgrading of windows; - For hot water needs, options include under-sink heating or solar water heating systems. <p>Alternatively, where high-cost investment is not viable, consider upgrading existing systems (e.g. to condensing boilers) to increase efficiency while actively exploring cost-effective replacements.</p>	2026	Medium/ High	High	Stationary Combustion

Scope 2 Reduction Initiatives

No.	Activity	Target Date	Cost	Impact	Category
2.1	<p>As F.I.T-Shirts Ltd. have already procured a 100% renewable electricity tariff, efforts should be focussed on reducing electricity consumption. Measures to consider include:</p> <ul style="list-style-type: none"> - Upgrading lighting to LEDs; - Introducing PIR sensor lighting and aligning sensor times to usage patterns (e.g. 3 minutes for corridors, 20 minutes for working spaces); - Installing timers on sockets/equipment to align with operating periods; - Reviewing and renewing inefficient equipment and machinery (when at end of life) and actively considering energy efficiency when new purchases are required. <p>Invite colleagues from the Green Team and across the business/sites to openly explore challenges and barriers to optimising energy efficiency and strategy.</p>	2026	Medium	Medium	Purchased Electricity
2.2	<p>Following an energy audit, investigate the viability of larger cost investment (where appropriate) to install on-site renewable energy generation. Renewable electricity technologies include solar PV panels with battery storage and wind turbines.</p>	2027 & Onwards	High	High	Purchased Electricity

Scope 3 Reduction Initiatives

No.	Activity	Target Date	Cost	Impact	Category
3.1	<p>Emissions associated with Purchased Goods & Services make up 95.9% of F.I.T-Shirts Ltd.'s Scope 3 emissions, therefore it is a key area in which to focus reduction efforts.</p> <p>Purchased Goods & Services emissions have been calculated using spend-based data, which is of low quality. To move away from a spend-based approach to estimating emissions, supplier-specific emissions data will be required, as will information regarding suppliers' own decarbonisation strategies.</p> <p>Positive Planet therefore recommends the development of a Sustainable Procurement Policy with the twin goals of (1) being able to assess and prioritise the sustainability credentials of suppliers and (2) collect data from suppliers on an annual basis in an effective way.</p> <p>Existing and new suppliers should be engaged with to ensure alignment with sustainability goals and target of Net Zero by 2045. Possible mechanisms to do so could include:</p> <ul style="list-style-type: none"> - Engaging suppliers by sharing this Carbon Reduction Plan, communicating Net Zero targets, and asking for suppliers' information in return; - Introducing/increasing sustainability weighting in tender processes/contracts; 	2026	No Cost	High	Purchased Goods & Services

	<ul style="list-style-type: none"> - Adding sustainability criteria to all purchasing decisions, focusing on lifespan and efficiency; - Increasing supplier monitoring/reporting requirements including provision of supplier-specific data; - Partnering with sustainable suppliers and vendors for events and other business requirements. <p>This action will embed sustainability considerations into the procurement process and enable suppliers with lower organisational carbon footprints, lower embodied carbon of products, or a demonstrated commitment to Net Zero to be prioritised, as part of a phased approach.</p>				
3.2	<p>As part of the Sustainable Procurement Policy development and following the communication of goals to the supply chain, annual audits of suppliers will be required to monitor emissions. A staggered approach to audit roll-out is recommended, with top suppliers by spend/intensity/industry engaged first.</p> <p>Initially the top 20% of suppliers (identified by spend and/or carbon intensity) should be engaged with to request further information regarding emissions reporting, Net Zero targets and sustainability ambitions. This data collection will support the reduction journey by:</p> <ul style="list-style-type: none"> - Improving the accuracy of carbon footprint measurements through collecting supplier-specific data; - Allowing the positive impacts from reduction actions to be captured; - Identifying business risks in the supply chain; - Encouraging supply chain integration towards Net Zero. 	2027 & Onwards	Low	High	Purchased Goods & Services

3.3	<p>Consider initiatives to reduce the need to purchase new capital goods:</p> <ul style="list-style-type: none"> - Implement minimum lifespan requirements for all acquired goods; - Explore options for shared or collaborative use of capital goods with other organisations to improve resource efficiency; - Carry out regular maintenance checks, upgrades and repairs to enhance operational/energy efficiency and extend lifespan of goods; - Work towards achieving a culture of longevity and circular economy within procurement, prioritising reuse (repurpose, refurbish, remanufacture) over recycling to retain value. and purchasing second-hand/refurbished goods (e.g. furniture, IT equipment) wherever possible. 	Ongoing	Savings	High	Capital Goods
3.4	<p>Data Quality – Transportation & Distribution emissions have been calculated using low-quality spend-based data. Providing higher quality data such as mileage/weight/vehicle type for each shipment or courier-specific emissions data will enhance the accuracy of this category significantly.</p> <p>Third-party goods transportation emissions are currently being measured using low-quality spend-based data. Work with distribution providers to collect either primary emissions data for operations related to the company, or data around the mode of transport (e.g. size and type of fuel/engine), weights, and distances packages travel. This will facilitate increasingly accurate measurement of emissions allowing identification of hotspots and the</p>	2026	No Cost	Medium	Upstream/ Downstream Transportation & Distribution

	tracking and attribution of suppliers' own fleet decarbonisation achievements.				
3.5	<p>Waste & Water emissions represent less than 1% of F.I.T-Shirts Ltd.'s carbon footprint. Nevertheless, emissions reductions can still be achieved by:</p> <ul style="list-style-type: none"> - Liaising 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 to shift to recycled/recyclable materials for packaging as part of the Sustainable Procurement Policy; - Implementing a no single use plastics policy in the office; - Improving access to mixed waste and recycling bins to encourage proper disposal practices – this can include introducing composting and food waste disposal where appropriate; - Introducing employee awareness initiatives on proper waste disposal and recycling practices. Assign roles to members of the Green Team to identify reduction opportunities and implement targeted reduction plans; - Switching to a waste provider with strong recycling and waste-to-energy capabilities; - Developing a water reduction plan which could include performing a water audit, installing water-efficient equipment and fixtures to reduce water consumption (such as low flow taps and economic flushing systems) as well as employee engagement about water saving behaviours. 	2026	Low	Medium	Waste, Water
3.6		2026	No Cost	Medium	Business Travel

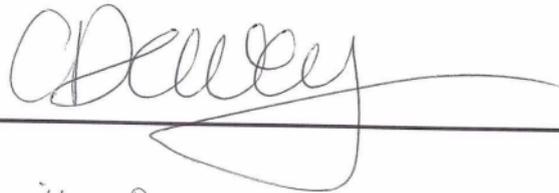
	Data Quality – Business Travel emissions have been calculated using low-quality spend-based data. Providing higher quality data such as mileage or journey start & end locations will enhance the accuracy of this category significantly.				
3.7	<p>Data Quality – Commuting emissions have been calculated using UK Government average commuting data as an insufficient number of responses to Positive Planet’s Commuting & WFH Survey were returned - 70-80% response rates are ideal to ensure a representative sample.</p> <p>Task members of the Green Team to drive engagement campaigns for filling out the commuting survey during the next measurement period. Ideas include discussing results with employees to demonstrate where their actions could have impact or providing an incentive for completion of the survey.</p> <p>It is considered that a different survey format i.e. a manual/physically completed survey as opposed to an online survey is likely to yield a better response rate during the next measurement period.</p>	2026	No Cost	Medium	Commuting

Declaration and Sign Off

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.

This Carbon Reduction Plan has been reviewed and approved by the Executive Team at F.I.T-Shirts Ltd..

Signed on behalf of F.I.T-Shirts Ltd.:



Name: Camilla Dewey.

Position: Director

Date: 08.01.2026