Carbon Reduction Plan For Leo Workwear

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LEO WORKWEAR

positive planet

Contents

Our Commitment

Leo Workwear is committed to achieving Net Zero emissions by 2050.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest guidance from the Science Based Target initiative (SBTi), who publish research-based timelines outlining the rate of reduction required to limit global temperature increases to 1.5°C compared to pre-industrial levels.

SBTi defines various scenarios under which an organisation can deem itself to have achieved Net Zero. Achieving Net Zero will require absolute scope 1 and 2 emissions by 90% and reducing scope 3 emissions, either by 90% in absolute terms or 97% in physical (tCO_2e / FTE) and economic (tCO_2e / £ revenue) intensity terms compared to the base year.

In addition to long-term Net Zero goals, SBTi recommends that organisations commit to near-term targets covering 5 - 10 years from the initial reporting period and at regular intervals following this. This encourages short-term action while working toward longer-term goals. Leo Workwear have set near-term targets based on guidance from SBTi around annual reduction, adapting this to ensure alignment with the rate of reduction required to achieve our long-term target.

Near-term targets:

- Reduce scope 1 emissions by 42% by 2030.
- Purchased 100% renewable electricity by 2028 at the latest, achieving zero market-based scope 2 emissions.
- Reduce location-based scope 2 emissions by reducing energy demand year on year.

Long-term targets:

- Reduce total market-based scope 1 and 2 emissions by at least 90% by 2050.
- Reduce scope 3 by 90% in absolute terms or economic and physical intensity by at least 97% overall by 2050.
- Neutralise any residual emissions using verified carbon offsets.

Our Carbon Footprint

Base Year Emissions Footprint

Base year 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. This is the reference point against which emissions reduction can be measured. We have chosen to adjust our base year to the Jan'-Dec' 2024 reporting period (previously 2023) as the data used in this and the latest 2025 measurement are of higher quality than previous measurements. This ensures we are applying consistent methodologies to assess emissions annually and that our base year is reflective of a 'normal operational year', as required under GHG Protocol guidance.

Base Year: Calendar Year 2024
Base year emissions have been restated to reflect increased cover of Leo Workwear's product range by Life-Cycle Assessments (LCA). This ensures comparability between the base and current reporting period as uniform methodologies are being applied when accounting for emissions arising from garment manufacture. This restatement marks an increase in data quality as a lower proportion of manufactured garments are being accounted for using a spend-based approach. Market-based scope 2 emissions (Purchased Electricity) have also been restated following confirmation that energy supplied during this period was not covered by renewable energy certificates. The restated figure reflects Leo Workwear's energy providers standard tariff Fuel Mix Disclosure relevant to the reporting period. The base year measurement will be restated, when necessary, 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 or improvement in data which would cause incomparability occurs. A significance threshold of +/-5% is used to assess whether a restatement is necessary under any of the above scenarios.

(cont.)

Category	Tonnes CO_2e
Scope 1	14.2
Scope 2*	Market-based: 5.5 *Location-based: 8.5*
Scope 3, including: - 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	25,734.4
Total Emissions*	**Market-based: 25,754.01** *Location-based 25,757.02*

Base Year Intensity Metrics

Intensity Metric	Tonnes CO_2e / Unit	Total Metric Units
Employees (per FTE)	429.2	60.0
Revenue (per £million)	1,012.6	£25.4m

*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. We have chosen to base our Net Zero target on a market-based methodology.

Current Emissions Reporting

Current Reporting Year: January – December 2025	
Category	Tonnes CO_2e
Scope 1	10.5
Scope 2*	Market-based: 5.4 *Location-based: 7.7*
Scope 3, including: - 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	22,632.0
Total Emissions	**Market-based: 22,647.9** *Location-based: 22,650.2*

Current Intensity Metrics

Intensity Metric	Tonnes CO_2e / Unit	Total Metric Units
Employees (per FTE)	371.3	61.0
Revenue (per £million)	787.4	£28.8m

Emissions Trends

Absolute Emissions

Total emissions decreased across all scopes between the base and current reporting period, reflecting good progress against near-term targets. Scope 1 emissions reductions are primarily driven by the transition of Leo Workwear's company fleet to hybrid and electric vehicles, with the final remaining vehicle transitioned in early 2026 further reductions are anticipated in the next reporting period.

Market-based scope 2 emissions reduced slightly between the base and current reporting period. While grid purchased electricity consumption increased slightly reduced hybrid vehicle activity, in favour of full-electric vehicles, outweighed increased property-related emissions. A more pronounced decreased in location-based emissions is the result of increased proportions of renewable energy supplied via the National Grid in 2025, leading to lower emissions per kWh of energy purchased. While market-based calculations are based on energy providers Fuel Mix Disclosures, which showed negligible change in the proportion of renewable energy within standard tariffs.

Scope 3 emissions reductions are predominantly the result of decreased garment production, which resulted in decreased Purchased Goods and Services (-10%) and Transportation & Distribution (-44%) emissions. Of remaining scope 3 categories only Business Travel (+114%) and Employee Commuting (+6%) showed increased emissions, with Business Travel showing a significant increase due to travel to visit suppliers and foster collaborative relationships. A complete breakdown of emissions by category is provided in the appendix.

Total Emissions (tCO_2e)			
Scope	**Base year (2024)**	**Current (2025)**	**% Change**
Scope 1	14.2	10.5	-26%
Scope 2 (market-based)	5.5	5.4	-3%
Scope 2 (location-based)	*8.5*	*7.7*	-9%
Scope 3	25,734.4	22,632.0	-12%
Total (market-based)	**25,754.01**	**22,647.9**	**-12%**

Emissions Intensity

As both FTE and revenue increased between the base and current reporting period, while absolute emission reduced, reductions in emissions intensity are to be expected. However, reductions in FTE and revenue intensity outpacing absolute emissions reductions are indicative of more than reductions scaling with growth and falling emissions.

Intensity reductions beyond the rate of reduction in absolute emissions outlined above indicates emissions efficiency per metric is outpacing FTE and revenue increases. This demonstrates progress toward organisational efficiency while maintaining growth and is a positive reflection of the work being done to optimise day-to-day operations. A complete breakdown of emissions intensity by category is provided in the appendix.

Emissions Intensity (tCO_2e)			
Scope	Base year (2024)	Current (2025)	% Change
Per FTE	429.23	371.28	-14%
Per £m revenue	1,012.61	787.42	-22%

Best Practise Considerations

Currently best practise is to measure and report emissions from all relevant activities occurring within the reporting period on an annual basis, regardless of whether this is in preparation for future delivery of outputs or mitigating supply chain uncertainties/risks. It is however worth noting that the Greenhouse Gas Protocol and Science Based Target initiative (SBTi) are undertaking concurrent public consultations regarding their published guidance around emissions quantification & reporting and Net Zero target setting respectively. Updated guidance around accounting for emissions/setting representative base years under various business models and sectors (GHG Protocol) in late 2026, while updates on target setting for SMEs (SBTi) is projected to be ready for adoption from 2027.

We will continue to monitor the progress of these consultations, which are currently under public consultation, and adopt best practises to best monitor and manage our emissions in future years in line with fluctuations in emissions due to non-linear stock purchasing.

Reduction Planning

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
Leo Workwear's company fleet is entirely composed of battery electric or plug-in hybrid vehicles. We continue to monitor the feasibility of transitioning hybrid vehicles to fully-electric.	As @ April 2026	1
Almost all products within Leo Workwear's range are covered by Lifecycle Assessment's (LCA), following starting to conduct LCAs of Leo Workwear products in 2024,	As @ April 2026	3
To support the development of the Sustainability Team, all members have received Carbon Literacy Training.	As of 2025	1, 2, 3
Global Recycled Standard (GRS) alignment auditing was incorporated into supply chain management processes in 2025. Leo Workwear, and all key suppliers, are now GRS certified, with all Leo Workwear products made from GRS-certified recycled yarns or bio-based materials.	2026	3
All packaging used by Leo Workwear is FSC certified card, recycled, recyclable and/or biodegradable. Items are also packaged in multiples to reduce waste from individual packaging.	2026	3
Lighting systems throughout Leo Workwear's premises have been upgraded to LEDs. Additionally, timed PIR sensors, aligned with space use patterns, have been fitted in the main warehouse.	2025	2
To reduce emissions associated with the production, use and disposal of our products our Ecoviz range now makes up 100% of new production.	2024	3

Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions.	2024	1, 2, 3
Appointed Positive Planet to support with annual emissions quantification and reduction recommendations.	2024	1, 2, 3
Achieved Supply Chain Sustainability School's Gold Membership, demonstrating our engagement and significant commitment to gaining knowledge on sustainability.	2024	3
Joined the Ellen MacArthur Foundation's community to further engage the Leo team in circularity and Ecodesign principles.	2024	3
All suppliers are BSCI or Sedex audited and we have introduced Supplier Appraisals to monitor supplier performance on a range of factors including sustainability.	Ongoing, updated in 2024	3
Created a Sustainability Team to lead initiatives. This team has been made up of members from different departments to support the roll out of initiatives and management of data, this includes sharing and collaborating throughout the organisation.	2023	1, 2, 3
Installation of 3 EV charging points to support electric and hybrid vehicles within our fleet and improve access for employees considering transitioning away from fossil fuels.	2020 & 2023	1
Switched from recycled bags to biodegradable, recyclable and recycled bags to package products, in addition to packaging multiples together.	2022	3
Achieved ISO 14001 certification. Several initiatives are in place as part of the management system, including but not limited to: • LED lighting installed throughout our building and sensor lighting throughout warehouse. • Timed boiler turned off when not necessary to reduce emissions • Creation of ESG tracker to monitor company progress towards short- and long-term targets.	2021 & updated annually	1, 2, 3

Developed and implemented the following policies*: Environmental Policy, Ethical Policy, Sustainability Policy, Corporate and Social Responsibility Policy, Sustainable Procurement Policy, PFAS-Free Commitment Policy. **All our policies are reviewed annually to ensure they are up to date and fit for purpose.*	2020 & onwards	1, 2, 3
To facilitate active travel and support our employees in making sustainable commuting decisions we implemented a cycle to work scheme. This has seen increased uptake in recent years (as at 2026).	2018	3
Installation of solar panels on the roof to reduce energy demand, and associated location-based emissions, from the National Grid.	2014	2

Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets.

Reduction Plans – Scope 1 & Scope 2			
Activity No.	**Activity**	**Target Date**	**Category**
1	Continue to monitor and ensure adoption of low-cost options such as reducing boiler temperature and use of timers to align with working schedules.	*ongoing*	Stationary Combustion
2	Continue to consider heat & solar control reflective window sheets to improve heat retention.	2025 & onward	Stationary Combustion
3	Review and plan for larger cost solutions to eliminate stationary combustion emissions. Such as an upgraded, efficient boiler system or complete replacement with an electric boiler, solar heating or heat pumps (following an energy audit to assess feasibility and payback periods).	2035	Stationary Combustion
4	We will continue to champion behaviour change initiatives within the workplace for reduction of energy and gas demand, including clear messaging for preventing heat leaks, turning off lights, monitors, computers, and other electrical appliances where appropriate. We will assign roles and responsibilities to Sustainability Team members. High-level monitoring of energy use is key to understanding further pinch points.	*ongoing*	Stationary Combustion, Purchased Electricity

5	Continue to implement energy efficiency measures to reduce the overall amount of electricity and gas used. Optimisation of operational procedures is an ongoing process and implementing energy management systems laid out as part of our ISO 14001 certification will need continued review to identify further opportunities. Examples of reduction measures include: - installing timers on sockets/equipment - reviewing and renewing inefficient equipment (when at end of life), and actively consider the energy efficiency of equipment when new purchases are required (e.g. laptops, fridges, dishwashers) To foster a collaborative approach invite colleagues from across the organisation to openly explore challenges and barriers to reduction solution implementation.	2025 & *onward*	Stationary Combustion, Purchased Electricity
6	Procure 100% REGO backed renewable energy contract for grid purchased electricity to bring property-related market-based emissions to zero.	2026	Purchased Electricity
7	Continual review of hybrid vehicles to identify opportunities for replacement with fully-electric solutions is the next step in addressing Mobile Combustion emissions. Understanding when current hybrid vehicles will approach end of commercial lease/life will allow for projection of commercially viable vehicles and charging infrastructure to inform procurement decisions.	*ongoing*	Mobile Combustion, Purchased Electricity (EVs)
8	Consider driver-efficiency training for company car users – this should demonstrate a reduction in total fuel/electricity use but is reliant on improving data quality to account for fuel/energy use rather than currently used milage data.	2027	Mobile Combustion, Purchased Electricity (EVs)

Based upon the above completed and planned initiatives, it is projected that scope 1 & 2 emissions will decrease to 8.2 tCO_2e by 2030.

Reduction Plans – Scope 3			
Activity No.	**Activity**	**Target Date**	**Category**
1	Consider measuring the remaining downstream Scope 3 categories, meaning that year's carbon emissions measurement will be a full picture of Leo Workwear's carbon impact. Currently, the largest missing category is End-of-life Treatment of Sold Products, meaning that once measured, reduction activities targeted at these categories can be created.	2030	Product emissions
2	Launch sustainability focused workshops open to staff from across Leo Workwear's operations.	2026	All
3	We will continue to implement and review our Sustainability Policy whilst requesting all suppliers gain Sedex or BSCI accreditations. To further support the integration of supply chain into our net zero journey we will build upon existing policies and audits to begin requesting emissions information from an increasing proportion of suppliers across both manufacturing and business support functions. This will allow us to move away from using spend-based estimations. The results of this reporting will help us inform our strategy for supplier engagement and projected reductions.	*ongoing*	Purchased Goods & Services
4	Complete LCAs for remaining products within Leo Workwear's primary product range. This does not include bespoke/custom products due to the tendency for these products to be limited runs and the resource required to complete LCAs.	2026	Purchased Goods
5	Continue to expand the proportion of recycled polyester in non-Leo branded products. This transition will reduce the carbon intensity of products containing polyester while alternative low-emissions materials are explored. Continue to review the use of alternative, low-emission fabrics to ensure a rapid transition to these as they become commercially viable and stay ahead of industry trends.	*ongoing*	Purchased Goods

6	Review logistics and warehousing partners and utilise the above Sustainable Procurement Policy. Continue to work with providers to gather their emissions data, and/or switch to lower-carbon providers. As part of the above Sustainable Procurement Policy prioritise alternative distribution methods to air freight, including combined sea and/or road freight.	2025 & *onward*	Upstream Distribution
7	Develop and implement a Sustainable Travel Policy to support environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will support active travel and low emission travel options where appropriate. Monitor and consider alternatives to, or optimisation of, air-based travel as a priority and commit to offering support to workforce with options for active travel schemes, such as bike to work or car sharing opportunities. Utilise the emissions travel hierarchy: - Digital communication - Walking and cycling - Public and shared transport - EV's and car sharing/clubs - ICE vehicles and car sharing/clubs - Air travel Consider creative ways to engage and support the workforce to influence change and improve engagement with employee commute surveying (58% for 2025) to gain a more nuanced understanding of trends.	Doc. Creation 2026	Business Travel, Commuting
8	Continue to liaise with key suppliers to explore and identify ways of reducing and/or optimising packaging.	*ongoing*	Waste

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 standard[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

This Carbon Reduction Plan has been reviewed and approved by Leo Workwear's Executive Team.

Signed on behalf of Leo Workwear:

Name: PETER TURNER

Position: DIRECTOR

Date: 6th May 2026

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

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

Appendix

Total % changes may not match with figures shown, this is due to % changes being based off total emissions in place of rounded decimal figures presented here.

Emission Category	Total Emissions (tCO_2e) Base year (2024)	Current (2025)	% Change
Scope 1			
Stationary Combustion	2.6	2.8	+8%
Mobile Combustion	11.5	7.6	-34%
Fugitive Emissions	-	0.0	-
Process Emissions	-	0.0	-
Total	**14.2**	**10.5**	**-26%**
Scope 2			
Electricity (Location-based)	8.5	7.7	-9%
Electricity (Market-based)	5.5	5.4	-3%
Heat & Steam	-	0.00	-
Total	**5.5**	**5.4**	**-3%**
Scope 3			
Goods & Services	24,169.4	21,777.9	-10%
Capital Expenditure	13.3	38.5	+189%
Fuel- and energy-related activities	250.4	50.1	-80%
Upstream Transportation and Distribution	1,261.2	706.9	-44%
Waste Generated in Operations	0.2	0.19	-8%
Business Travel	14.9	32.0	+114%
Commuting & Homeworking	24.9	26.5	+6%
Upstream Leased Assets	-	0.0	-
Total	**25,734.3**	**22,632.0**	**-12%**
Total Footprint			
Total Emissions	**16,612.3**	**22,647.9**	**-12%**

Emissions per Full Time Equivalent Employee (tCO_2e)			
Emission Category	Base year (2024)	Current (2025)	% Change
Scope 1			
Stationary Combustion	0.04	0.05	6%
Mobile Combustion	0.19	0.13	-35%
Fugitive Emissions	0.00	0.00	-
Process Emissions	0.00	0.00	-
Total	**0.24**	**0.17**	**-27%**
Scope 2			
Electricity (Location-based)	0.14	0.13	-11%
Electricity (Market-based)	0.092	0.088	-4%
Heat & Steam	0.00	0.00	-
Total	**0.092**	**0.088**	**-4%**
Scope 3			
Goods & Services	402.82	357.02	-11%
Capital Expenditure	0.22	0.63	184%
Fuel- and energy-related activities	4.17	0.82	-80%
Upstream Transportation and Distribution	21.02	11.59	-45%
Waste Generated in Operations	0.003	0.003	-9%
Business Travel	0.25	0.52	111%
Commuting & Homeworking	0.41	0.43	5%
Upstream Leased Assets	0.00	0.00	-
Total	**428.91**	**371.02**	**-13%**
Total Footprint			
per FTE	**429.23**	**371.28**	**-14%**

Emissions per £million Revenue (tCO_2e)			
Emission Category	Base year (2024)	Current (2025)	% Change
Scope 1			
Stationary Combustion	0.10	0.10	-4%
Mobile Combustion	0.45	0.27	-41%
Fugitive Emissions	-	-	-
Process Emissions	-	-	-
Total	**0.56**	**0.36**	**-35%**
Scope 2			
Electricity (Location-based)	0.34	0.27	-20%
Electricity (Market-based)	0.22	0.19	-14%
Heat & Steam	-	-	-
Total	**0.22**	**0.19**	**-14%**
Scope 3			
Goods & Services	950.30	757.18	-20%
Capital Expenditure	0.52	1.34	155%
Fuel- and energy-related activities	9.85	1.74	-82%
Upstream Transportation and Distribution	49.59	24.58	-50%
Waste Generated in Operations	0.01	0.01	-18%
Business Travel	0.59	1.11	90%
Commuting & Homeworking	0.98	0.92	-6%
Upstream Leased Assets	-	-	-
Total	**1,011.83**	**786.87**	**-22%**
Total Footprint			
per FTE	**1,012.61**	**787.42**	**-22%**