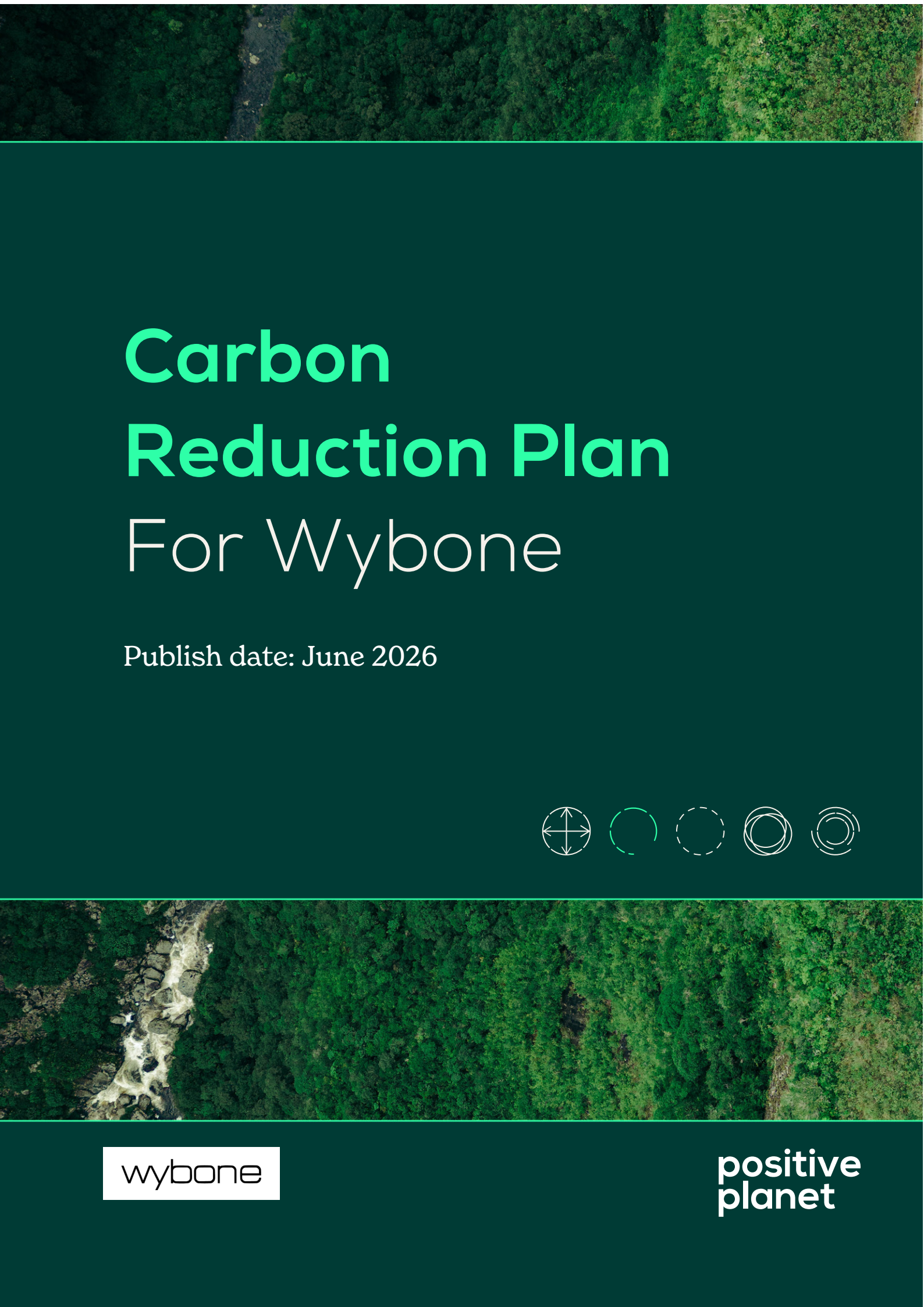




Carbon Reduction Plan For Wybone

Publish date: June 2026



wybone

positive
planet

Our Commitment

Wybone is committed to achieving Net Zero emissions by 2045.

This aligns with the [NHS's Net Zero supplier roadmap](#), which aims to achieve a Net Zero value chain by 2045. By aligning with this roadmap, we will be able to set reduction targets for categories we have currently measured as well as timeframes for the measurement of remaining categories as we expand our emissions inventory in step with the milestones laid out by the NHS.

What does Net Zero mean in practice?

To achieve Net Zero, organisations should be aiming to reduce 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, Wybone will need to reduce our absolute scope 1 and 2 emissions by 90% from our baseline year and achieve a 97% reduction in scope 3 physical and economic intensity metrics.

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

Near-term targets:

- Reduce scope 1 and 2 emissions to zero by 2035.
- To maintain 100% renewable energy procurement up to and beyond 2030.
- Reduce measured scope 3 per FTE intensity by 7% annually in compound terms.
- Measure all scope 3 categories by 2027, one year ahead of the NHS Net Zero supplier roadmap target for disclosure of whole footprint.

Long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2045.
- Reduce scope 3 intensity metrics by 97% by 2045
- Neutralise any residual emissions using verified carbon offsets.

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.

Our Carbon Footprint

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. The first measurement will act as Wybone's baseline year, which covers our financial year May 2023 – April 2024.

Baseline Year: FYE 2024	
The current reporting year (May 2023 – April 2024) is the first year that Wybone has measured and reported its carbon footprint and will serve as the baseline year against which future measurements and reduction targets will be compared. The baseline 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 baseline measurement may also be adjusted where a significant organisational change occurs.	
Emissions	Total (tonnes CO ₂ e)
Scope 1	232.8
Scope 2*	Market-based: 0.8 Location-based: 156.8
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream) - Employee Commuting & Homeworking - Operational Waste & Water	3,070.9
Total Emissions*	Market-based: 3,304.5 Location-based: 3,460.5

*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. Wybone has chosen to use a market-based approach for Net Zero targets.

Carbon Intensity Metrics

Wybone 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.

Baseline year: FYE 2024	Intensity Results
Employees (tCO ₂ e per FTE)	39.9
Revenue (tCO ₂ e per £)	0.3

Based upon 82.8 FTEs (full-time employee equivalents), and a £12.6 million revenue during the measurement period, using market-based emissions to calculate intensity metrics.

Previous Year: FYE 2025

The previous reporting year (May 2024 – April 2025) is the second year that Wybone has measured and reported its carbon footprint.

All scope 1, scope 2 and scope 3 emissions have been measured using the operational control approach. Where the reporting organisation does not manage utilities or can make building upgrades, the scope 1 and 2 emissions of office spaces are categorised under scope 3.

Emissions	Total (tonnes CO ₂ e)
Scope 1	261.86
Scope 2*	Market-based: 0.00 Location-based: 143.16
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream) - Employee Commuting & Homeworking - Operational Waste & Water	3,726.27
Total Emissions*	Market-based: 3,988.13 Location-based: 4131.30

*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. Wybone has chosen to use a market-based approach for Net Zero targets.

Baseline year: FYE 2025	Intensity Results
Employees (tCO ₂ e per FTE)	43.95
Revenue (tCO ₂ e per £m)	364.72

Current Year: FYE 2026

The previous reporting year (May 2025 – April 2026) is the third year that Wybone has measured and reported its carbon footprint.

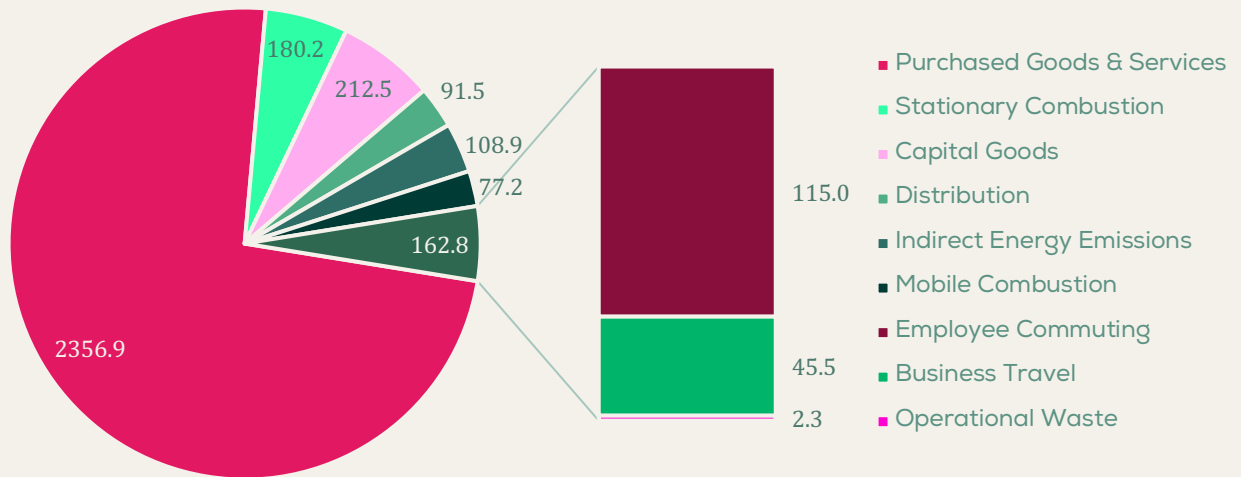
All scope 1, scope 2 and scope 3 emissions have been measured using the operational control approach. Where the reporting organisation does not manage utilities or can make building upgrades, the scope 1 and 2 emissions of office spaces are categorised under scope 3.

Emissions	Total (tonnes CO ₂ e)
Scope 1	257.43
Scope 2*	Market-based: 0.00 Location-based: 119.17
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream) - Employee Commuting & Homeworking - Operational Waste & Water	2,932.44
Total Emissions*	Market-based: 3189.87 Location-based: 3,309.04

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. Wybone has chosen to use a market-based approach for Net Zero targets.

Baseline year: FYE 2026	Intensity Results
Employees (tCO ₂ e per FTE)	37.18
Revenue (tCO ₂ e per £m)	292.48

Emissions by Category (tCO₂e)



Overall, the largest emissions by category for the financial year 2025/2026 was purchased Goods and Services, which accounted for 2356.9 tCO₂e. category includes emissions associated with the purchasing of physical goods for manufacturing and purchasing of items for business operations. The second highest category was Capital Goods 212.5 tCO₂e which accounted for the one-off expenditure items for the reporting period including computer and electrical items and a motor vehicle. The third largest source of emissions was Stationary Combustion, 180 tCO₂e comprising of greenhouse gas emissions generated through the on-site combustion of natural gas for operational and heating purposes.

**Fuel- and Energy-Related Activities emissions are those that occur upstream of energy use. In the other energy use categories, e.g. business travel, we are accounting for the generation of electricity used or the combustion of fuels used. But these calculations do not consider the other emissions that occur, e.g. the generation emissions of electricity lost in the transmission and distribution system or the well-to-tank (extraction, processing and transportation) emissions of fuels. To ensure we are measuring our full impacts, we have included these emissions for all scope 1, scope 2 (mandatory) and upstream scope 3 (optional) energy use activities.*

Carbon Reduction

Progress

Emissions	Total Carbon Footprint (tonnes CO ₂ e)			% Change Vs 2024
	Baseline year: FYE 2024	Previous Year FYE 2025	Current year: FYE 2026	
Scope 1	232.8	261.86	257.43	+10.58
Scope 2	0.8	0.0	0.00	-100
Scope 3	3,070.9	3,726.27	2,932.44	-4.51
Total emissions	3,304.5	3,988.13	3189.87	-3.47

Between our baseline year and our current year, we have reduced emissions by 3.47% and are on track to meet our scope 1, 2 and upstream scope 3 targets to 2035.

Emissions	Carbon intensity metric			% Change Vs 2024
	Baseline year: FYE 2024	Previous Year FYE 2025	Current year: FYE 2026	
Employees (tCO ₂ e per FTE)	39.9	43.95	37.18	-6.8
Revenue (tCO ₂ e per £m)	324.64	364.72	292.48	-9.9

The organisation has continued to improve its carbon efficiency since the baseline year (FYE 2024). Carbon intensity per employee decreased by 6.8%, from 39.90 tCO₂e/FTE to 37.18 tCO₂e/FTE, while carbon intensity per £million of revenue decreased by 9.9%, from 324.64 tCO₂e to 292.48 tCO₂e. These improvements demonstrate a reduction in greenhouse gas emissions relative to both workforce size and business activity, reflecting enhanced operational carbon efficiency over the reporting period.

Targets

Near-term targets:

- Reduce scope 1 and 2 emissions to zero by 2035.
- To maintain 100% renewable energy procurement up to and beyond 2030.
- Reduce measured scope 3 per FTE intensity by 7% annually in compound terms.
- Measure all scope 3 categories by 2027, one year ahead of the NHS Net Zero supplier roadmap target for disclosure of whole footprint.

Long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2045.
- Reduce scope 3 intensity metrics by 97% by 2045
- Neutralise any residual emissions using verified carbon offsets.

In order to achieve our near-term targets, we will need to reduce our scope 1 emissions by 16.6%, which is a 38.80 tCO₂e reduction annually. We have already achieved our scope 2 market based emissions as we are on 100% renewable energy tariff. For scope 3 we are also on track to meet our 2030 target as we have reduced our FTE intensity by

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented prior to engaging with Positive Planet. As this is the first year of reporting, completed initiatives will be added here in future years.

Activity	Completion Date	Scope
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. Year 1 appointed Positive Planet to support with calculating baseline carbon footprint and reduction recommendations.	2025	1, 2, 3
Carbon Awareness Training delivered to Wybone staff to encourage open communication and build confidence when discussing and addressing sustainability.	2025	1, 2, 3
LED lighting and PIR sensor controls have been installed in Wybone office spaces, with additional LEDs installed across $\sim^2/3$ of warehouse space. Installation continues within warehouse areas, with completion projected for 2027	<i>ongoing</i>	2, 3

Future Carbon Reduction Initiatives

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

Reduction Plans – Scope 1 & 2			
Activity No.	Activity	Target Date	Category
1	Review implementation feasibility and timelines for low-cost energy efficiency measures to reduce the overall amount of electricity consumed at sites. Options include: - reducing the boiler temperature - adding heat & solar control reflective window sheets - 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)	2026	Stationary Combustion, Purchased Electricity
2	Explore the viability of larger cost investment (where appropriate) such as: - replacement of gas boilers with electric alternatives, including HVAC, solar heating, heat pumps (following an energy audit to assess feasibility and payback periods) or electric boilers (Scope 1) - installation of on-site renewable energy generation technologies such as solar PV panels. Alternatively, where high-cost investment is not viable encourage upgrading existing systems to increase efficiency while actively exploring cost-effective replacements.	2026-2030	Stationary Combustion, Purchased Electricity
3	Encourage energy-saving behaviours among staff to reduce heating and electricity demand. Total baseline location-based electricity emissions (National Grid energy mix) were 119.7 tCO₂e so there is an opportunity to reduce energy use.	2026 & onward	Stationary Combustion, Purchased Electricity

	Implement behaviour change initiatives within the workplace for reduction of emissions, including clear messaging to turn off lights, monitors, computers and other electrical appliances where appropriate. We will assign roles and responsibilities to Green Team members once established. Consider installing smart metres in the office to track emissions.		
4	Conduct a review of company vehicles to outline a strategy for full company vehicle electrification: - determine which remaining vehicles to electrify first, dependent on which vehicles are used most, which vehicles are most polluting, and which vehicles are oldest. Determine a timeframe for vehicle electrification and commit to this.	2026-28	Mobile Combustion, Purchased Electricity (EVs)
5	In line with the above vehicle electrification strategy assess the feasibility of installing EV charging infrastructure on swi53. This will support fleet electrification and allow for increased oversight of electricity purchased for EV charging for employees to use on site as well.	2026-28	Mobile Combustion, Purchased Electricity (EVs)

Based upon the above completed and planned initiatives, it is projected that scope 1 & 2 carbon emissions will decrease to 0 tCO₂e by 2035.

Reduction Plans – Scope 3

Activity No.	Activity	Target Date	Category
1	Set up a formalised Green Team to lead projects and initiatives across the organisation and take responsibility for the reduction actions. This team will be made up of members from different departments to support the roll out of initiatives and management of data. Employees will be tasked with key responsibilities such as contributing to and executing our carbon reduction plans, educating colleagues, running communication campaigns and delivering reduction strategies, etc.	2026	All categories
2	Consider further training and engagement opportunities for the Green Team, leadership, and the wider employee base. Including but not limited to: - creating spaces for environmental positive conversations (internal comms, newsletters, slack, Teams etc) - Certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. On average, certified learners reduce their carbon footprints by 5-15%, of which ~50% are work-related.	2026-2027	All
3	Improve data quality in two main areas- production goods to assess monitoring and reporting of weights of production goods across the year. This will allow for improved data reporting and reduce resource stress during each measurement project, ultimately leading to improved accuracy of emissions estimates for Purchased Goods & Services. Secondly business travel-	2025	Purchased Goods & Services
4	Commit to measuring the remaining Scope 3 categories, meaning that next year's carbon emissions measurement will be a full picture of Wybone's carbon impact and will keep up to date with NHS requirements. Currently, the largest missing categories are Processing of Sold Products, Use of Sold	2026-2027	Upstream & Downstream Leased Assets Downstream Transportation & Distribution

	Products and End-of-Life Treatment of Sold Products, meaning that once these are measured, reduction activities targeted at these categories will be able to be created.		Product emissions Franchises Investments
5	Develop a Sustainable Procurement Policy. This policy should outline mechanisms to encourage suppliers, especially of production materials, to report emissions, adopt sustainable practices and improve their own carbon footprint through supplier engagement, KPIs, contracts and monitoring mechanisms.	2026-2027	Purchased Goods & Services
6	Implement the above procurement policy through initial engagement with top 10 suppliers by spend and/or potential impact and work with Positive Planet to send out this survey. The scope of surveying will then be expanded annually to further integrate supply chain emissions data. This will support the reduction journey by gathering important data for future measurements & encouraging supply chain integration towards Net Zero.	2026 & onward	Purchased Goods & Services
7	Utilise the above Sustainable Procurement Policy to review logistics partners and couriers. Work with providers to gather their emissions data and/or switch to lower-carbon providers able to support and demonstrate sustainable shipping choices.	2026	Upstream Distribution
8	While the Procurement Policy is being developed initial outreach to courier and freight providers to request emissions reports will be undertaken upon the next reporting project. This will allow incorporation of reports where available and identification of providers who are unable to provide such.	2025	Upstream Distribution
9	Following review of providers outlined above and identification of activities where direct reports are unavailable internal review of data collection processes will be required. This will focus on improving internal processes for Ad Hoc capture of distance, transport mode and order weight in preparation for measurements.	2026	Upstream Distribution

10	Ensure the sustainability section of Wybone's website is kept up to date with actions and the carbon reduction plan.	2027	All categories
11	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. This policy should also 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	2026-2027	Business Travel, Commuting
12	Liaise with key suppliers to see whether they can ship with the minimal amount of packaging needed to secure incoming materials and/or switch to lighter, recycled & recyclable materials.	2026	Operational Waste

Near-Term Reduction Projections (scope 3)

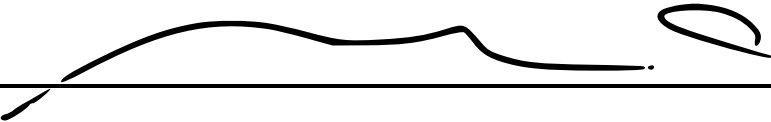
Based upon the above completed and planned initiatives, it is projected that (as a minimum) measured scope 3 emissions will decrease from the baseline measurement of 3,070.9 tCO₂e to 1,986.8 tCO₂e by 2030. This is representative of a 7% annual compound reduction.

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 Management Plan has been reviewed and approved by Wybone Executive Team.

Signed on behalf of Wybone:

A handwritten signature in black ink, appearing to be 'Richard Cooper', is written over a horizontal line.

Name: **Richard Cooper**

Position: **Managing Director**

Date: **25.06.2026**

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

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