



Westmorland Sheepskins Carbon Reduction Plan

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Contents

| | |
|--|---|
| Commitment to achieving Net Zero | 3 |
| Baseline Emissions Footprint | 3 |
| Data | 4 |
| Assessment..... | 4 |
| Data improvement plan | 5 |
| Emissions reduction targets | 5 |
| Completed carbon reduction projects..... | 6 |
| Future carbon reduction initiatives..... | 6 |
| Declaration and Sign Off | 6 |
| Appendix – Calculations..... | 7 |
| Scope 1: | 7 |
| Scope 2: | 7 |
| Scope 3..... | 7 |

Commitment to achieving Net Zero

Westmorland Sheepskins is committed to achieving Net Zero emissions by 2045 at the latest.

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 formal strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

| Baseline Emissions | tCO₂e |
|---|-------------------------|
| For year: 01 February 2023 – 31 January 2024 | |
| Scope 1 – Natural gas for heating and hot water | 1.21 |
| Scope 2 - Electricity | 0.84 |
| Scope 3 | 86.83 |
| Transmission and distribution (electricity and gas inc WTT) | 0.48 |
| Upstream transportation and distribution | 78.19 |
| Waste generated in operations | 0.01 |
| Business travel | 4.18 |
| Employee commuting and home working | 3.97 |
| Total Emissions | 88.88 |
| Per ?? Emissions | |

Additional Details relating to the Baseline Emissions calculations

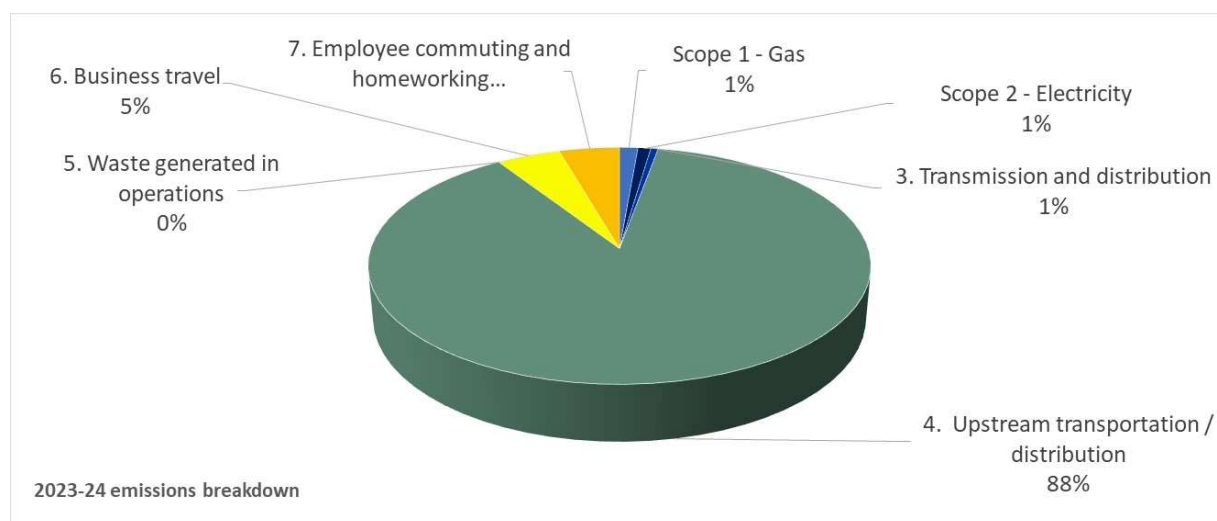
The figures in this report refer to emissions under Westmorland Sheepskins operational control. The conversion factors used are for location-based reporting. Part of this plan is to improve the scope and accuracy of data going forward. All data has been compiled with reference to and using data from:

- <https://ghgprotocol.org/corporate-standard>
- <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> (2023 and 2024 data set)

The figures and information used in calculations have been provided as accurate to the best of our knowledge and as far as practicable we have assumed that figures are representative of our operations. We undertake a continual process of improving our data quality. In the case that we identify any material changes, we may recalculate the data in the future.

Current Emissions Reporting

As baseline



Data

Assessment

| Scope / category | Relevance (materiality based) | Data quality (1 = certain, 5 = uncertain) |
|--|----------------------------------|---|
| Scope 1 – Natural gas | Low | 3 |
| Scope 1 – Company fuel | Not applicable | - |
| Scope 1 – Fugitive emissions | Not applicable | - |
| Scope 2 - Electricity | Low | 3 |
| Scope 3 | | |
| 1. Purchased goods and services | Not included for this year* | - |
| 2. Capital goods | Not applicable | - |
| 3. Transmission and distribution (gas and electricity) | Low | 3 |
| 4. Upstream transportation and distribution | High | 4 |
| 5. Waste generated in operations | Low | 2 |
| 6. Business travel | Medium | 4 |
| 7. Employee commuting | Medium | 3 |
| 8. Upstream leased assets | Not applicable | - |
| 9. Downstream transportation and distribution | Not applicable | - |
| 10. Processing of sold products | Not applicable | - |
| 11. Use of sold products | Not applicable | - |
| 12. End-of-life treatment of sold products | Not included for this year* | - |

| | | |
|------------------------------|-----------------------------|---|
| 13. Downstream leased assets | Not applicable | - |
| 14. Franchises | Not applicable | - |
| 15. Investment | Not included for this year* | - |

* will be reported when data is available

Data improvement plan

Our ambition is to:

| Category | Action |
|--------------------|---|
| 3.1, 3.2, 3.4, 3.5 | Engage suppliers to encourage and support them to provide emissions data and their own Net Zero plans. |
| 3.6 | Capture business travel distance and mode of travel at time of travel or expense claim |
| 3.7 | Capture commuting data through time and attendance systems |
| Various | Longer term we will work with customers to understand the emissions associated with end of life treatment of products |

Emissions reduction targets

In order to progress to achieving Net Zero, we have adopted the carbon reduction targets detailed in the graph below. These targets will be updated and recalculated as additional Scope 3 categories are added and data quality is improved (if changes create >5% variance in original calculations).

We project that carbon emissions will decrease to circa 72.64 tonnes by 2030. This is a reduction of 18% from our baseline year, on average a 3% year on year reduction. Our reduction path is plotted below.



As our footprint is dominated by transport in our supply chain, we have assumed reductions from the adoption of lower carbon vehicles and fuels from 2030 based on current legislation and manufacturer plans.

The plan assumes some unavoidable emissions will remain by 2045, and these will be offset via a verified method of atmospheric CO₂ removal.

We anticipate this path will change significantly over time as our options are evaluated and technology changes.

Completed carbon reduction projects

- No record savings from emission reduction projects in this year.

Future carbon reduction initiatives

1. Engage supply chain to understand and where possible support their carbon reduction plan development and delivery.
2. Adopt a green travel plan for business travel.
3. Encourage and incentivise employees to transition to lower carbon vehicles upon replacement; including installation of EV charging points and consideration of EV salary sacrifice schemes.
4. Strategy to replace gas heating and hot water by 2035; including potential for renewables on site and electrification of heating.
5. Engage employees to educate and where possible support their home energy efficiency and heating transition away from fossil fuel sources.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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, the Corporate Value Chain (Scope 3) Standard².and uses the appropriate Government emission conversion factors for greenhouse gas company reporting³.

The Scope 3 emissions reported have been calculated 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 signed off by the board of directors.

Signed on behalf of Westmorland Sheepskins:



Date: 09 December 2024

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

²<https://ghgprotocol.org/standards/scope-3-standard>

³<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

Appendix – Calculations

All conversion factors applied to relevant units to generate Kg CO₂e, then reported as t CO₂e.

Scope 1:

Gas – kwh of natural gas reported multiplied by relevant conversion factors*

Scope 2:

Electricity - kwh of electricity reported multiplied by relevant conversion factors*

Scope 3

3.3 Transmission and distribution

Electricity – Applying the scope 2 electricity data to the appropriate conversion factors*

Note: In this category we have included well-to-tank emissions

3.4 Upstream transportation and distribution

Goods travel mileage by road vehicle type, and tonne km by air and sea were estimated with the best available data and then the relevant conversion factors* were applied.

3.5 Waste generated in operations

Supplier provided waste weights had the appropriate conversion factors* applied.

3.6 Business travel

Business travel car mileage, air, rail and hotel stay travel data had the relevant conversion factors applied.

3.7 Employee commuting and home working

Typical weekly commuting distances per week were multiplied by working weeks in the year and the relevant car size emissions factors* applied.

Full time equivalent working hours from home had the relevant conversion factor* applied.

* Taken from <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> for relevant years