

Net-Zero Strategy Report Worldwide Fruit Limited

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1. Overview

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Overview

Worldwide Fruit Limited (“Worldwide Fruit” or “the Company”) is using FY21 (1st January – 31st December 2021) as its baseline year for its Scope 1, 2 and 3 targets. Since FY21, Worldwide Fruit has reduced its Scope 1 and 2 (market-based) emissions by 51.83%. Progress on Scope 3 cannot be assessed due to the absence of reported inventories since the baseline year.

Worldwide Fruit, together with its parent company, have set the following near-term targets, while net-zero targets have been recommended to WFL only, but have not yet been signed off by the Board:

- A 42% absolute reduction in Scope 1 and 2 (market-based) emissions by FY30 from a FY21 baseline.
- A 30% absolute reduction in Scope 3 FLAG emissions by FY30 from a FY21 baseline.
- 90% of suppliers by emissions covering Scope 3 non-FLAG purchased goods and services and upstream transportation and distribution (Categories 1 and 4), will have science-based targets by FY27.
- Net-zero (at least 90% absolute reduction) in Scope 1 and 2 (market-based) emissions by FY40 from a FY21 baseline.
- Net-zero FLAG (at least 72% absolute reduction) in Scope 3 emissions by FY40 from a FY21 baseline.
- Net-zero non-FLAG (at least 90% absolute reduction) in Scope 3 emissions by FY40 from a FY21 baseline.

Table 1: Worldwide Fruit’s Emissions Totals. Baseline Year versus Latest Year.

	Baseline Year FY21	Latest Year FY25	Progress*
Scope 1 & 2 (market-based)	380 tCO ₂ e	183 tCO ₂ e	51.83% reduction
Scope 3 non-FLAG	78,378 tCO ₂ e	Not yet calculated	N/A
Scope 3 FLAG	32,408 tCO ₂ e	Not yet calculated	N/A

Roadmap

To achieve the targets set out, Worldwide Fruit has developed an action plan that focuses on four key areas. This report focuses on progress and updated actions in the “Sites and Buildings” focus area, specifically regarding Scope 1 and Scope 2 emissions.



Since the baseline year FY21, Worldwide Fruit has implemented the following actions to reduce Scope 1 and 2 emissions:

- Switched to 100% renewable electricity.
- Energy Savings Programme: The use of a digital productive system (Redzone) has reduced the number of production lines, and the facility is now running more efficiently.
- Circuit-level monitoring has been implemented.
- Older pieces of packaging equipment are being replaced with more efficient equipment.
- Installation of solar panels.
- Invested in Voltage Optimisation Capacity.
- Introduced new air conditioning units.
- A Refrigerant Leak Prevention plan has been outlined and efficiently implemented.

In the short term (between FY26 and FY27), Worldwide Fruit should focus on the following actions to reduce Scope 1 and 2 emissions:

- Develop an Energy Policy.
- Review the existing heating, hot water, and air conditioning controls.
- Conduct a feasibility study for Heat Pump installations.
- Implement a behaviour change programme and begin eco-driving training.
- Implement Energy Savings Opportunity Scheme (ESOS) identified energy efficiency and emissions reduction actions.

*Percentages are calculated using complete, unrounded figures.

2. Governance

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Overview of Net-Zero Governance

Worldwide Fruit is the United Kingdom subsidiary of T&G Global, with T&G owning 50% of Worldwide Fruit. T&G's majority shareholder is BayWa Global Produce, and it is at this level that the Group's near-term validated Science-based Targets have been set.

The BayWa Global Produce group's near-term targets were officially validated by the SBTi* in July 2024. These targets align with the ambition to limit global warming to 1.5°C, as set out in the Paris Agreement. In addition, T&G has established a robust governance framework for its climate action strategy, policy, targets, roadmap and progress, with a Board Sustainability Committee providing oversight. An Executive Our Planet Steering Committee managing strategy delivery and management of climate-related risks and opportunities. As part of the Group, Worldwide Fruit supports the delivery of these near-term targets while also having the flexibility to shape its own long-term net-zero goals and strategies. Recommended net-zero targets are outlined in the current report but have not yet been approved by Worldwide Fruit's board.

Worldwide Fruit has worked closely with external consultant Inspired to support the preparation of its Streamlined Energy and Carbon Report (SECR). Quarterly reports are published to enhance transparency and improve reporting quality.

Scope 3 emissions are calculated by T&G Global. A baseline was established in 2021, covering both FLAG (Forest, Land and Agriculture) and non-FLAG emissions. However, due to the scale and complexity of the Group's global value chain, annual updates specific to Worldwide Fruit are not yet available.

The Group will continue working through to 2026 to strengthen the collection and consolidation of Scope 3 data and remains committed to improving reporting processes so that progress against its targets can be effectively tracked. This report, therefore, focuses on Scope 1 and Scope 2 emissions, for which complete and verified data are currently available for analysis.

During 2024, members of the Climate Action team participated in several internal and consultant-led workshops with Inspired to better understand emissions hotspots, reduction opportunities, and the development of the net-zero roadmap.

Worldwide Fruit's sustainability strategy is built around three pillars: Climate Action, People, and Product, each supported by a dedicated leadership team and working group. Net-zero and emissions reduction sit within the Climate Action pillar, led by the Operations Director, Head of Technical, and Lead Logistics Manager. The Climate Action team identifies key emission sources, sets reduction targets, and develops a roadmap to achieve them, with final approval from the executive board. Progress is reported monthly, with more detailed quarterly reviews.

As part of this approach, a refrigerant leak prevention plan was implemented in 2025 to reduce emissions from chiller units. Actions included increasing leak inspections from 2 to 4 or 5 per year, isolating redundant refrigerant circuits, and completing repair and maintenance work to prevent leaks. These measures have strengthened preventive maintenance practices and contributed to a significant reduction in refrigerant emissions as part of the Company's broader net-zero strategy.

For 2026, it is recommended that Worldwide Fruit develop an implementation plan and assign responsibility for the following actions:

- Calculate Scope 3 emissions to track progress against Scope 3 targets and inform future net-zero strategy actions.
- Identify potential cost savings and funding opportunities to support the delivery of the net-zero strategy.

*For more information on science-based targets and the Science-based Target Initiative's (SBTi) methodology, please see the Appendix on [page 22](#).

3. Metrics

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Greenhouse Gas Emissions Inventory

Worldwide Fruit is using FY21 as its Scope 1, 2 and 3 baseline. The Scope 1 and 2 emissions include energy consumption at Worldwide Fruit's UK sites, as well as fuels and electricity used in company-owned vehicles, and refrigerant usage. Scope 2 emissions are baselined using a market-based approach, and emission reduction targets will be tracked accordingly. All emissions are reported using a financial control approach and in accordance with the GHG Protocol methodologies.

Table 2: Worldwide Fruit's Emissions Breakdown. Baseline Year, Prior Year, and Latest Year.

	Baseline Year FY21 (tCO ₂ e)	Prior Year FY24 (tCO ₂ e)	Latest Year FY25 (tCO ₂ e)	% Change from Baseline*
Scope 1	380	360	183	-51.83%
Scope 2 – Location-based	1,054	868	869	-17.51%
Scope 2 – Market-based	0	0	0	N/A
Scope 3 Non-FLAG	78,378	Not yet calculated	Not yet calculated	Not yet calculated
Scope 3 FLAG	32,408	Not yet calculated	Not yet calculated	Not yet calculated
1. Purchased Goods and Services (non-FLAG)	494	Not yet calculated	Not yet calculated	Not yet calculated
1. Purchased Goods and Services (FLAG)	32,408	Not yet calculated	Not yet calculated	Not yet calculated
2. Capital Goods	127	Not yet calculated	Not yet calculated	Not yet calculated
3. Fuel- and Energy-related Activities	218	Not yet calculated	Not yet calculated	Not yet calculated
4. Upstream Transportation and Distribution	63,447	Not yet calculated	Not yet calculated	Not yet calculated
5. Waste Generated in Operations	6,854	Not yet calculated	Not yet calculated	Not yet calculated
6. Business Travel	107	Not yet calculated	Not yet calculated	Not yet calculated
7. Employee Commuting	725	Not yet calculated	Not yet calculated	Not yet calculated
8. Upstream Leased Assets	N/A	Not yet calculated	Not yet calculated	Not yet calculated
9. Downstream Transportation and Distribution	2,738	Not yet calculated	Not yet calculated	Not yet calculated
10. Processing of Sold Products	113	Not yet calculated	Not yet calculated	Not yet calculated
11. Use of Sold Products	N/A	Not yet calculated	Not yet calculated	Not yet calculated
12. End-of-life Treatment of Sold Products	3,553	Not yet calculated	Not yet calculated	Not yet calculated
13. Downstream Leased Assets	N/A	Not yet calculated	Not yet calculated	Not yet calculated
14. Franchises	N/A	Not yet calculated	Not yet calculated	Not yet calculated
15. Investments	0.2	Not yet calculated	Not yet calculated	Not yet calculated

*Percentages are calculated using complete, unrounded figures

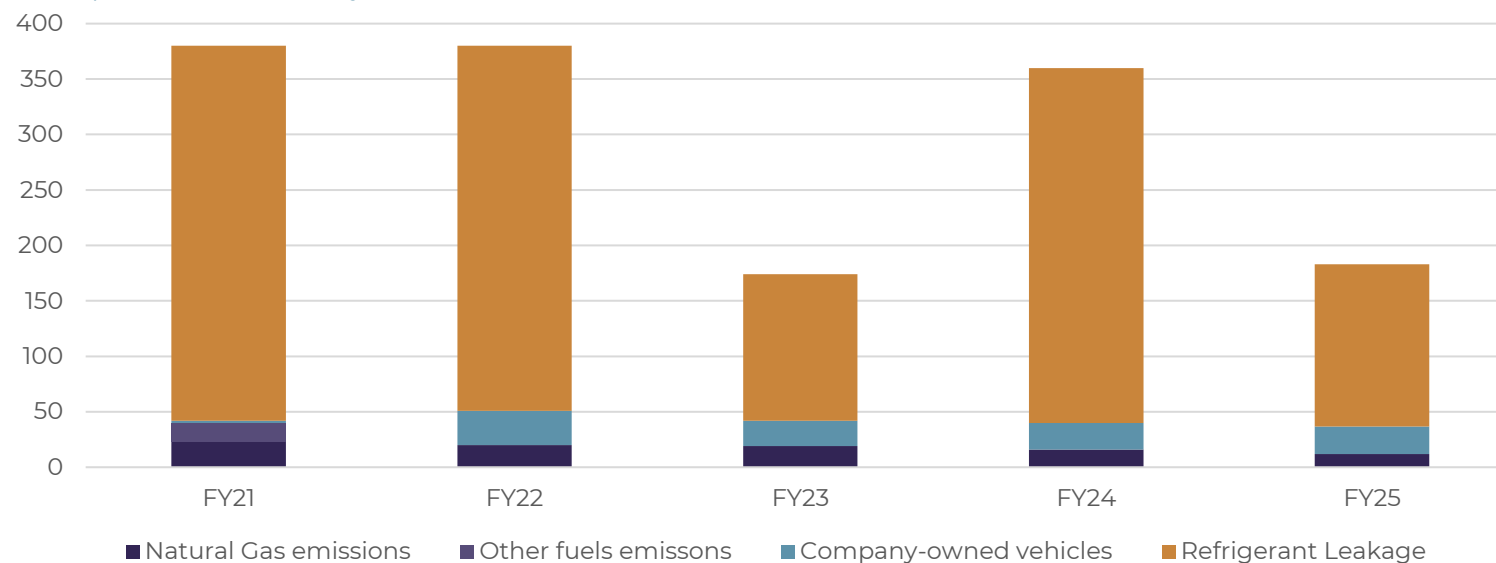
Regarding FLAG, we are well under way with reviewing our land-related emissions. This work will continue following the launch of the new GHG Protocol Land Sector and Removals Standard. Fertilisers, fuel, and electricity are the key sources of our land-related emissions. Farm production practices are under review in alignment with our regenerative farming direction of travel commitments and targets. We continue to monitor the availability of non-synthetic, low-carbon fertiliser options. In 2025, our above and below ground orchard carbon removals have been measured and as part of our work with Mondra, Carbon Removals Task Force & One Carbon World, we aim to ensure our carbon removals are subtracted from our combined land use change emissions and land management emissions to determine Worldwide Fruit's overall FLAG emissions. We continue to work with Confronting Climate Change on our source emission, sequestration and farm carbon balance reporting tool now deployed across our UK growers and soon to be deployed internationally with selected grower exporters.

Other Metrics

Worldwide Fruit will present emissions reduction pathways aligned with the Parent Company, as illustrated below:

- Worldwide Fruit FY25 Scope 1 and 2 emissions (market-based): **183.06 tCO₂e**
- **51.83%** decrease in Scope 1 and 2 (market-based) emissions from an FY21 baseline year
- Total Scope 1 and 2 absolute emissions to be reduced by FY40 from FY25: **145.79 tCO₂e**, pending Worldwide Fruit board approval
- Worldwide Fruit is on track to meet its Net-zero Scope 1 and 2 emissions target (see [page 12](#))

Figure 1. Scope 1 GHG Emissions by Source



A 51.83% decrease in Scope 1 and 2 emissions from the FY21 baseline year has been observed. This reduction is largely driven by a significant decrease in refrigerant leaks in FY25, which were 54.30% lower than in FY24, highlighting the effectiveness of refrigerant leak prevention measures in reducing overall Scope 1 emissions. Emissions from natural gas also declined significantly, falling by 26.11% compared to FY24. This reduction was driven by the introduction of air conditioning units that double as heating units, reducing reliance on gas boilers.

4. Targets

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Summary of Targets

Worldwide Fruits is required to align with the near-term science-based targets set by its parent, BayWa Global Produce, adhering to the requirements of the Science-Based Targets initiative (SBTi). Targets are set in tCO₂e and were validated by the SBTi in July 2024. Since net-zero targets are not set, it is recommended to set targets that maintain the emission-reduction rate required to meet the near-term target. The presented net-zero targets (Scope 1, 2, and 3) have not yet been signed off by the board and will be reviewed in 2026.

Scope 1 and 2

Near-term target:

42% absolute reduction in Scope 1 and 2 (market-based) emissions by FY30 from a FY21 baseline.

Net-zero target*:

Minimum 90% absolute reduction in Scope 1 and 2 (market-based) emissions by FY40 from a FY21 baseline.

Renewable Electricity

Worldwide Fruit commits to continue annual active sourcing of 100% renewable electricity through to FY30.

No Deforestation Target

Worldwide Fruit also commits to maintaining no deforestation across its primary deforestation-linked commodities.

BayWa Global Produce have addressed non-FLAG emissions through an engagement target (validated by SBTi in July 2024) that Worldwide Fruit is required to support. For net-zero, the parent company has not set a target. It is recommended that Worldwide Fruit set a net-zero target of FY40 to align with Scope 1 and 2.

To address BayWa Global Produce's Scope 3 – FLAG emissions, the SBTi near-term target approach has been followed, setting a target of a 30% abatement in emissions by FY30. For Worldwide Fruit, it is recommended to continue this emissions-reduction trajectory, aiming to achieve net-zero (a 72% absolute reduction in FLAG emissions) by FY40, ahead of the SBTi requirement of FY50.

Scope 3

Near-term target:

30% absolute reduction in Scope 3 FLAG emissions by FY30 from a FY21 baseline.

90% of suppliers by emissions covering Scope 3 non-FLAG purchased goods and services and upstream transportation and distribution (Categories 1 and 4), will have science-based targets by FY27.

Net-zero target*:

Minimum 90% absolute reduction in Scope 3 non-FLAG emissions by FY40 from a FY21 baseline.

Minimum 72% absolute reduction in Scope 3 FLAG emissions by FY40 from a FY21 baseline.

*Net-zero is defined by a minimum 90% absolute reduction in emissions from a baseline year (72% absolute reduction for FLAG-related emissions). The remaining 10% must be neutralised by permanent carbon removals.

Progress Against Targets (Scope 1 & 2 Market-based)

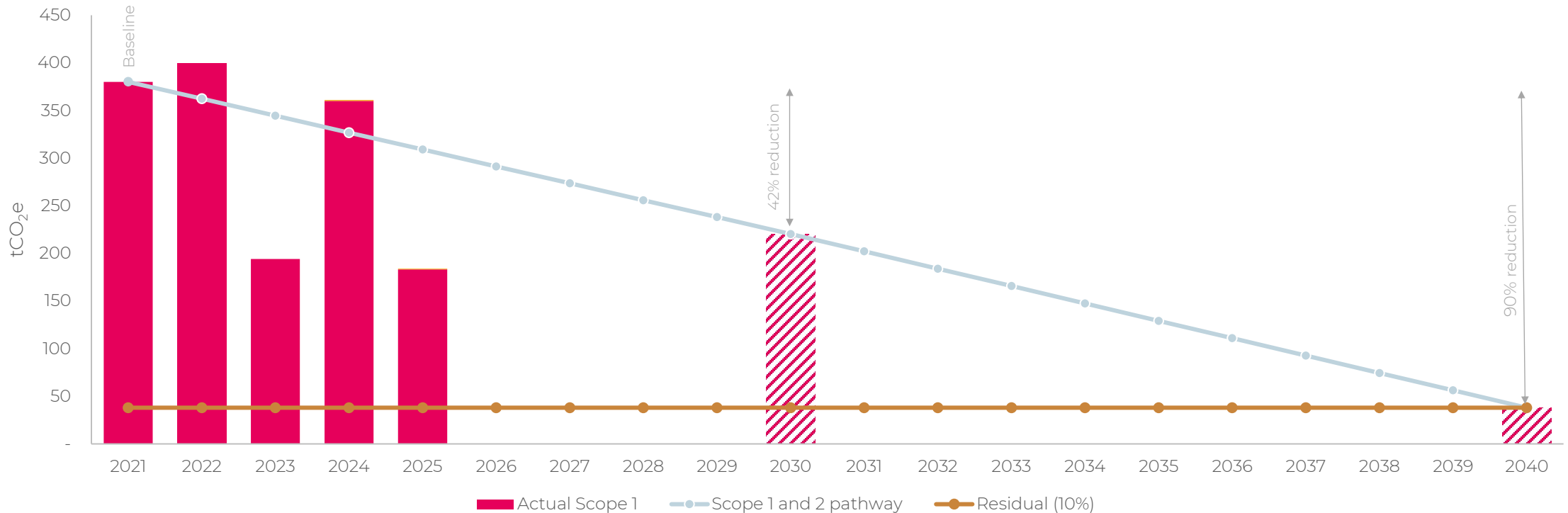
Near-term Target:

Since the baseline year FY21, Worldwide Fruit has decreased Scope 1 and 2 (market-based) emissions by 51.83% (197 tCO₂e). This surpasses the required 4.67% annual absolute reduction (18 tCO₂e) needed to reach the 2030 target. The near-term target was surpassed in FY25 as preventative checks and maintenance on refrigeration equipment have reduced related emissions by 56.74%. This is a considerable achievement towards its FY30 targets. Ongoing leak avoidance remains a key strategic focus to ensure Worldwide Fruit remains below the required 42% reduction by 2030.

Net-Zero Target:

Worldwide Fruit is on track to meet its recommended Net-zero Scope 1 and 2 (market-based) target, as the current 12.91% (49 tCO₂e) average annual absolute reduction per year is ahead of the required 4.67% (18 tCO₂e) to meet the Net-zero target. Therefore, a 5.28% (10 tCO₂e) annual reduction is required from FY25 to meet the Net-Zero target.

Figure 2: Worldwide Fruit's Near-term Scope 1 and 2 Target Trajectory.



5. Roadmap

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Roadmap Summary

Worldwide Fruit have identified four areas: Sites & Buildings, Procurement and Purchased Products, Sold Products and People. Table 3 summarises the key actions across the short-, medium-, and long-term. These actions should be prioritised.

Since the current strategy update is focused on Scope 1 and 2, the Sites & Buildings focus area is expanded on in the following pages (pages 16-20).

Table 3: Worldwide Fruit's Roadmap Summary – Sites & Buildings.

	Completed Actions	Short-term FY26 – FY27	Medium-term FY28 – FY30	Long-term FY31+
Sites & Buildings	<ul style="list-style-type: none"> • Baseline year emissions calculated. • Switched to 100% renewable electricity. • Implemented circuit-level monitoring. • Energy Savings Programme launched. • Packaging machinery upgrade. • Solar panel installations. • Invested in Voltage Optimisation Capacity. • Introduction of new air conditioning units. • Refrigerant Leak Prevention. 	<ul style="list-style-type: none"> • Develop an Energy Policy. • Review the existing heating, hot water and air conditioning controls. • Conduct a feasibility study for heat pump installations. • Implement a behaviour change programme and begin eco-driving training. • Implement ESOS-identified energy efficiency and emission reduction actions. • Actively mitigate refrigerants leaks. 	<ul style="list-style-type: none"> • Implement a low-emissions building policy. • Use low-emission and natural refrigerants. 	<ul style="list-style-type: none"> • Convert all heating to electric. • Continue 100% renewable electricity procurement. • Replace fleet with Electric Vehicles (EVs).

Roadmap Summary

Table 3 (continued): Worldwide Fruit's Roadmap Summary – Procurement and Purchased Products; Sold Products; People

	Completed Actions	Short-term FY26 – FY27	Medium-term FY28 – FY30	Long-term FY31+
Procurement and Purchased Products	<ul style="list-style-type: none"> • Baseline year emissions calculated. • Optimised delivery plans. 	<ul style="list-style-type: none"> • Supplier engagement – Blue North Plan. • Conduct a supplier analysis. • Gather supplier emissions data/product-specific data. • Implement a Sustainable Procurement Policy. • Benchmark and grade top suppliers by revenue. 	<ul style="list-style-type: none"> • Update the Procurement Policy. • Engage with 100% of suppliers. • Benchmark/grade all suppliers by revenue. 	<ul style="list-style-type: none"> • Explore alternative suppliers. • Purchase low/zero-carbon products, services and logistics.
Sold Products	<ul style="list-style-type: none"> • Baseline year emissions calculated. 	<ul style="list-style-type: none"> • Conduct a customer analysis. • Conduct a packaging review. • Launch food waste campaigns. • Hold customer engagement workshops. 	<ul style="list-style-type: none"> • Use recycled and recyclable materials in packaging. 	<ul style="list-style-type: none"> • Insetting and incentivisation (See Appendix for further information).
People	<ul style="list-style-type: none"> • Baseline year emissions calculated. 	<ul style="list-style-type: none"> • Host employee workshops, education sessions, and incentives. • Implement a business travel policy. 	<ul style="list-style-type: none"> • Introduce green commuting schemes. • Install EV charging points. 	

Sites & Buildings

Overview: Worldwide Fruit’s operations produce emissions directly through the consumption of natural gas, fuels used in company-owned vehicles, and refrigerant recharges and indirectly through the purchase of electricity. Worldwide Fruit can reduce emissions associated with these sources by reducing energy consumption, utilising low-emissions technologies, and providing staff with awareness training.

Since Worldwide Fruit’s targets are set under a market-based approach and 100% renewable electricity is already procured, the decarbonisation strategy will focus on reducing Scope 1 emissions and electrifying heating systems.

This focus area also includes emissions from waste generated in operations. However, the actions presented are focused on reducing emissions from energy sources, as the Company has a robust dataset from the baseline year that enables it to effectively track progress against its targets.

Relevant action teams: The Facilities and Procurement teams will be responsible for building initiatives.

Key challenges: Allocating financial investment towards the implementation of the site survey recommendations.

External enablers: The Government’s target is to decarbonise the UK electricity grid by 2035. Currently, Solar Photovoltaic (PV) systems offer quick payback periods due to high energy prices.

Specific targets/Key Performance Indicators (KPIs):

42% absolute reduction in Scope 1 and 2 (market-based) emissions by FY30 from a FY21 baseline.

Minimum 90% absolute reduction in Scope 1 and 2 (market-based) emissions by FY40 from a FY21 baseline.

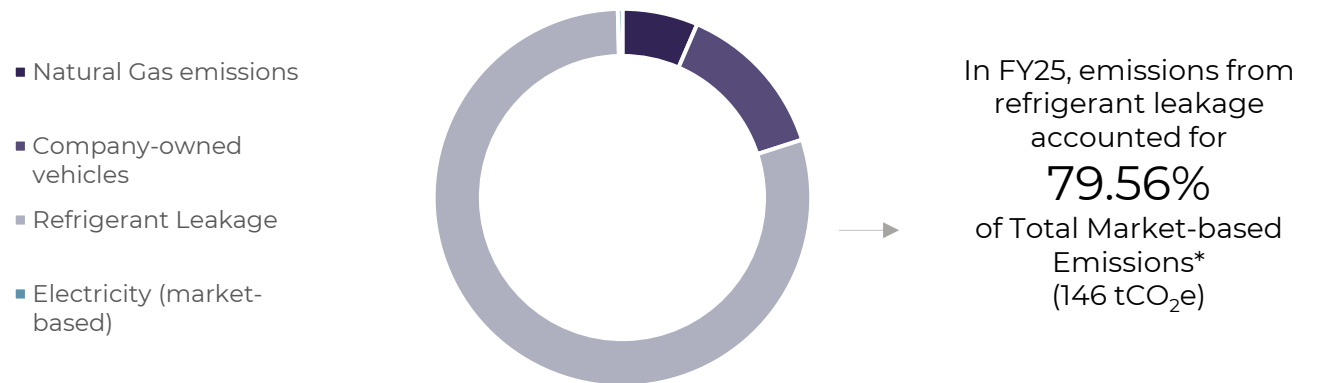
Worldwide Fruit commits to continue sourcing 100% renewable electricity annually through to FY30.

Minimum 90% absolute reduction in Scope 3 non-FLAG emissions by FY40 from a FY21 baseline.

Table 4: Sites and Buildings Baseline Year and Latest Year Emissions

	Baseline Year Emissions FY21	Latest Year Emissions FY25
Scope 1	380 tCO ₂ e	183 tCO ₂ e
Scope 2 – Electricity (market-based)	0 tCO ₂ e	0 tCO ₂ e
Scope 2 – Electricity (location-based)	1,054 tCO ₂ e	869 tCO ₂ e
Scope 3 – Category 3: Fuel- and Energy-related Activities	218 tCO ₂ e	Not yet calculated
Scope 3 – Category 5: Waste Generated in Operations	6,854 tCO ₂ e	Not yet calculated

Figure 3: Scope 1 and 2 (market-based) Emissions by Source.



Sites & Buildings Action Plan

Table 5: Worldwide Fruit's Sites & Buildings Action Plan.

	Year	Actions
Completed actions	2021	Baseline year emissions calculated.
		Switched to 100% renewable electricity (Renewable Energy Guarantee of Origin certificates).
	2024	Implemented circuit-level monitoring.
		Implemented an energy savings programme designed to reduce energy use during breaks and end of shifts.
		Packaging machinery has been replaced with more energy-efficient options.
		Installation of solar panels.
	2025	Investment program built to increase Voltage Optimisation capacity.
Introduction of new air conditioning units.		
Short-term	2026	Refrigerant Leak Prevention, including regular inspection and maintenance.
		Develop an energy policy that establishes the Company's energy efficiency strategy, highlights key objectives and targets, and integrates it into day-to-day operations.
		Review existing heating, hot water, and air conditioning controls to prevent operation outside the required boundaries.
		Conduct feasibility and design studies for installing heat pumps.
		Behavioural Change Programme & Eco-driver Training: Educate employees about energy-efficiency actions and efficient driving through a course.
	Implement actions identified in the ESOS Phase 3 Action Plan and updated in the ESOS Phase 3 Progress Update: <ul style="list-style-type: none"> • Voltage Optimisation Project. • Refrigerant Plan Control Changes. 	
	2027	Implement actions identified in the ESOS Phase 3 Action Plan and updated in the ESOS Phase 3 Progress Update: <ul style="list-style-type: none"> • Additional Solar Photovoltaic Installations. • Behaviour change programme to reduce electricity and water usage.
2026/2027	Actively mitigate refrigerants leaks.	
Medium-term	2028	A low-emission building policy should be developed to ensure that any new sites or refurbishments do not significantly increase emissions.
		Low-emission and natural refrigerants: Replace existing high-Global Warming Potential (GWP) F-gases with lower- or natural-GWP refrigerants can offer significant emission-reduction opportunities.
Long-term	2031+	Convert all heating to electric.
		Continue to procure 100% renewable electricity.
		Replace fleet vehicles with low- or zero-emissions alternatives.

Sites & Buildings Considerations

Company-owned Vehicles

Driver training: Providing driver training promotes more efficient driving habits, lowers CO₂ emissions and other pollutants, and supports the Company's sustainability objectives. Drivers learn practical techniques such as smooth acceleration and braking, maintaining consistent speeds, and using gears correctly. Improved driving efficiency also reduces fuel consumption, resulting in cost savings for company-owned vehicles.

Transition to Hybrid or Electric Vehicles (Phasing Out Diesel and Petrol): Replacing diesel and petrol vehicles with hybrid or electric alternatives delivers substantial benefits. These include reduced greenhouse gas emissions and improved local air quality, lower fuel and maintenance expenses, enhanced corporate reputation, and stronger compliance with environmental regulations.

Sites & Buildings

Natural Gas Alternatives: When exploring alternatives to natural gas, the costs of installation and operation should be reviewed, along with the amount of carbon each option can save. Viable alternatives include electric heat pumps, electric boilers and/or electric radiators.

On-site Generation: Continue to evaluate available roof space, ground area, or building-integrated surfaces suitable for solar PV installation. It can also be considered to explore hybrid systems combining solar with other low-carbon solutions (e.g., heat pumps, electrified processes, etc.) to improve reliability.

Continue Renewable Electricity Procurement: By choosing renewable electricity, companies effectively signal that their energy consumption supports low-carbon power generation.

Energy Policy: Worldwide Fruit should develop a formal energy policy that sets out its overall energy efficiency strategy and demonstrates its commitment to reducing energy consumption and environmental impact. The policy should define clear objectives and measurable targets to improve energy performance, such as reducing energy use, lowering operational costs, and advancing wider sustainability goals. The policy should also outline responsibilities for energy management and ensure that energy efficiency is considered in day-to-day operations, including procurement, maintenance, and staff practices. Regular monitoring and periodic review of energy performance should be included to track progress and identify opportunities for continuous improvement.

Behaviour Change Programme: Employees should be informed and engaged in the Company's energy-efficiency initiatives. This includes providing training, guidance, and practical tips on actions they can take in their daily work, such as switching off unused equipment, optimising heating and lighting, and following energy-conscious operational procedures. Raising awareness helps embed energy efficiency into the organisational culture.

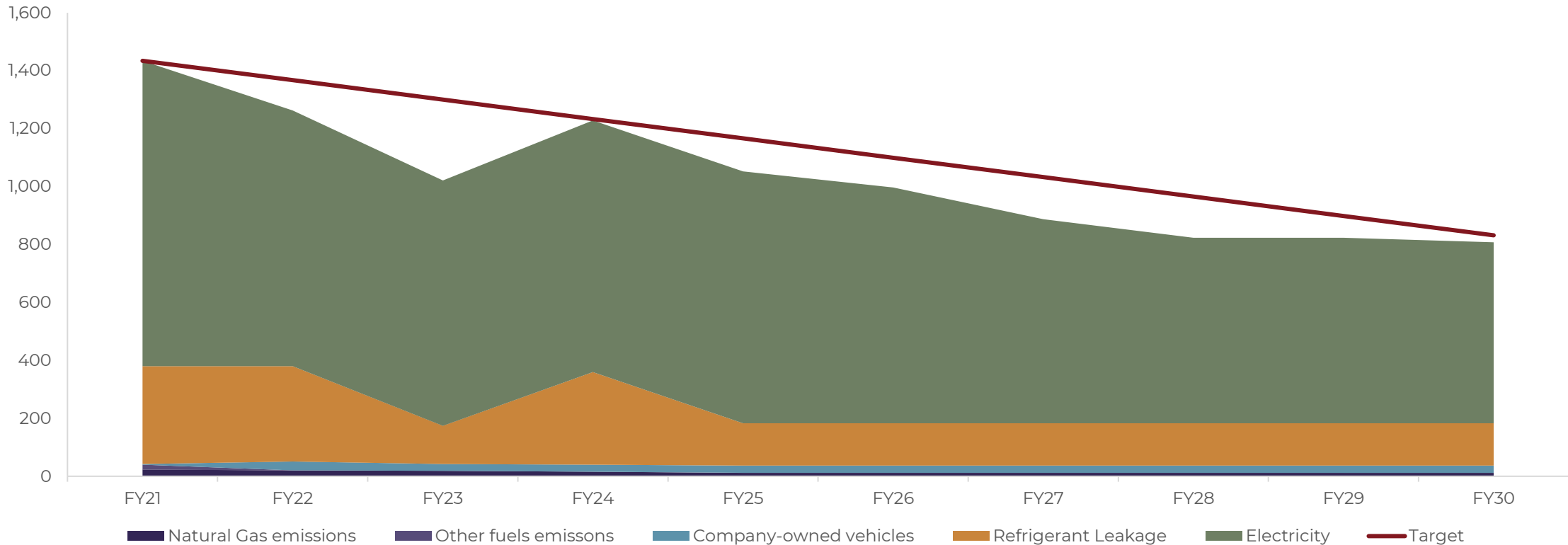
Scope 1 and 2 – Key Actions and Forecasted Emissions Savings

Scope 1 and 2 (location-based) Approach

Worldwide Fruit has established a carbon reduction target based on a market-based approach. Nonetheless, the Company remains committed to reducing its Scope 2 location-based emissions by implementing the actions identified in its ESOS Action Plan. The graph below illustrates the estimated emissions savings from several key near-term measures outlined in the report. Details of estimated savings are provided on [page 20](#).

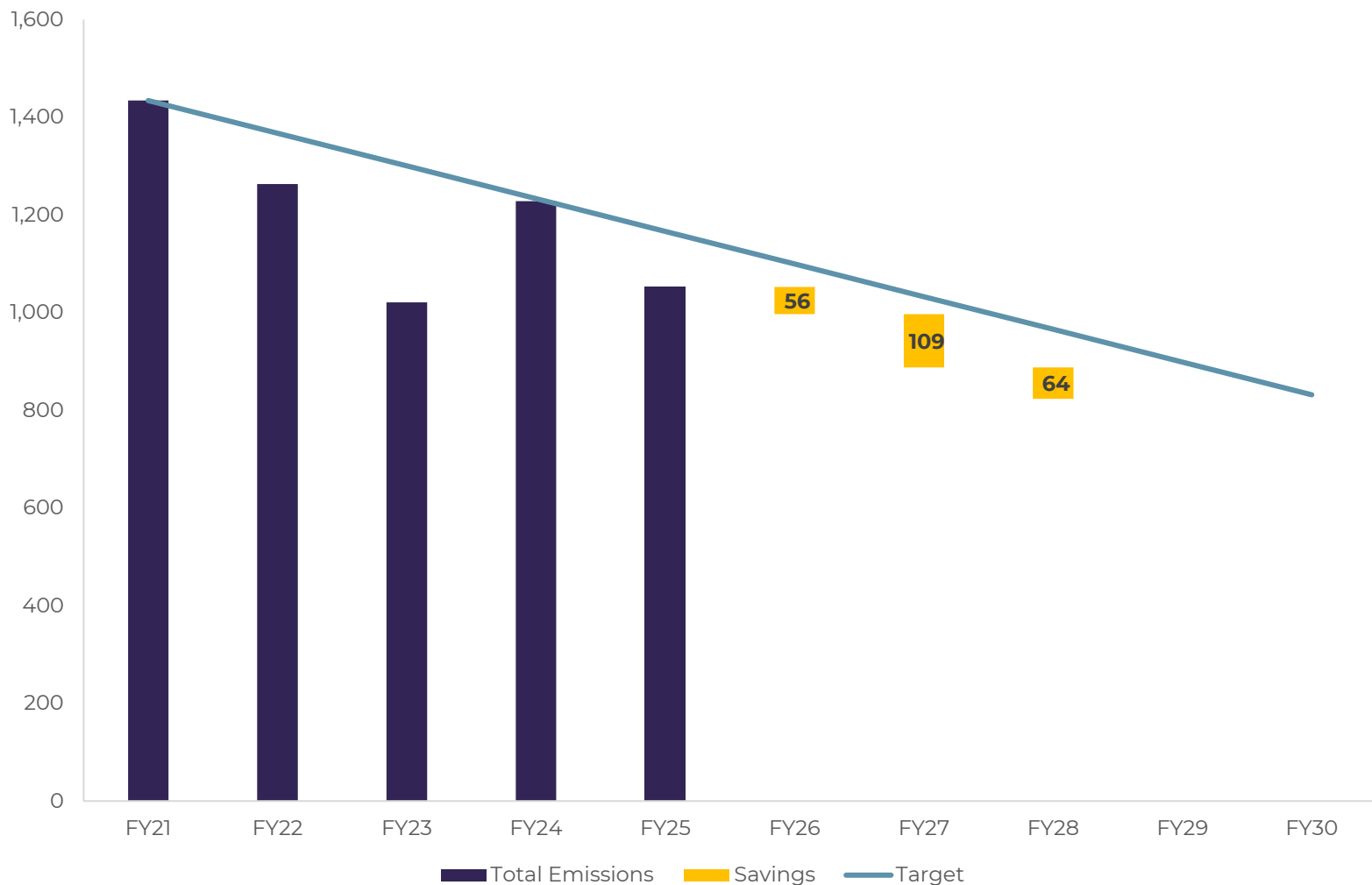
Refrigerant leakage prevention has been a primary focus for reducing Scope 1 emissions in the near term. The projected savings include an estimated 20% reduction from switching to natural refrigerants. In FY25, significant progress was made in preventing refrigerant leakage, resulting in a 54.30% reduction in refrigerant emissions compared with FY24.

Figure 4: Forecasted Near-term Scope 1 and 2 (location-based) Emissions Savings



Scope 1 and 2 - Key actions and forecasted emissions savings continued

Figure 5: Forecasted Near-term Scope 1 and 2 (location-based) Emissions Savings



The following initiatives are planned to reduce Scope 1 and Scope 2 (location-based) emissions in the near-term (2026-2030):

- Refrigerant Plant Control Charges – Estimated absolute reduction of 18 tCO₂e/year.
- Additional Solar Panel Installations – Expected to reduce emissions by 32 tCO₂e/year.
- Voltage Optimisation project – Optimising the transformers – Expected to reduce emissions by 38 tCO₂e/year.
- Replacement of High Global Warming Potential (GWP) Refrigerants – Swapping out existing gases for lower GWP or natural alternatives is expected to reduce emissions by 64 tCO₂e/year.

6. Appendix

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Science-Based Targets

What are Science-Based Targets?

Science-based targets indicate the magnitude and rate of reduction required for Greenhouse Gas (GHG) emissions to prevent the worst effects of climate change.

The Science-Based Targets initiative (SBTi) is a global body enabling businesses to set ambitious emissions reduction targets in line with the latest climate science. The SBTi's goal is to accelerate companies worldwide in supporting the global economy's efforts to halve emissions by 2030 and achieve net-zero by 2050. More than 3,000 companies across 70 countries and 15 industries have set and/or committed to set targets.

Targets adopted by companies to reduce GHG emissions are considered 'science-based' if they are in line with what the latest climate science says is necessary to meet the goals of the Paris Agreement — to limit global warming to well-below 2°C above preindustrial levels and pursue efforts to limit warming to 1.5°C.

The SBTi recommends using the most ambitious decarbonisation scenarios that lead to the earliest reductions and the least cumulative emissions.



DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Near-term Target Criteria

Scope 1 and 2

According to the SBTi guidelines, near-term targets should be achieved within 5 to 10 years from the date the targets are set. Therefore, targets set in 2023 should have a target date of no earlier than 2028 and no later than 2033.

Near-term targets can be set using either the Absolute Contraction Approach or the Sectoral Decarbonisation Approach. The Sectoral Decarbonisation Approach is only applicable to certain sectors, including Cement, Financial Institutions, Power and Steel. All other sectors should use the Absolute Contraction Approach. According to the Absolute Contraction Approach, near-term Scope 1 and 2 targets must at a minimum align with the SBTi 1.5°C criteria. If the baseline year is 2020 or later, the minimum reduction required to align with the 1.5°C pathway is a 42% reduction in absolute emissions by 2030. If the baseline year is earlier than 2020, then the minimum reduction required is a 4.2% annual reduction compared to the base year.

Scope 3

To align with the latest science-based guidelines, near-term Scope 3 targets should be set if Scope 3 emissions account for more than 40% of a company's total GHG footprint.

Scope 3 targets should cover at least 67% of Scope 3 emissions and can be a combination of absolute reduction, intensity-based reduction, or supplier/customer engagement targets. Absolute and intensity-based targets can follow a pathway with a well-below 2°C or a 1.5°C reduction goal. The minimum criteria needed to align with the Scope 3 intensity reduction criteria are either a 7% compound reduction if the base year is earlier than 2020 or a 51.6% reduction compared to the intensity baseline if the base year is 2020 or later.

Net-Zero Target Criteria

The SBTi released specific guidance for setting long-term, or net-zero, targets in its Net-Zero Standard report.

The SBTi Net-Zero Standard defines corporate net-zero as:

- Reducing scope 1, 2, and 3 emissions to zero or a residual level consistent with reaching global net-zero emissions or at a sector level in eligible 1.5°C-aligned pathways; and
- Permanently neutralising any residual emissions at the net-zero target year and any GHG emissions released into the atmosphere thereafter.

Scope 1, 2 and 3 emissions must be reduced on an absolute basis by at least 90%, with no more than 10% of baseline emissions being neutralised through carbon removals.

FLAG emissions targets

Forest, Land, and Agriculture (FLAG) emissions targets are part of the Science Based Targets initiative (SBTi) and specifically address emissions from land-intensive sectors. Companies with significant emissions from forestry, land use, or agriculture, typically in food, beverage, retail, and similar sectors, are required to set FLAG targets alongside their broader science-based targets. These targets must align with the SBTi's FLAG guidance, which includes criteria for land-related emissions and removals. To meet the minimum requirement, companies must commit to reducing their FLAG emissions by at least 72% by 2050, with interim milestones for 2030. This ensures alignment with the 1.5°C global warming pathway.

Site Checklists

Existing Site Checklist

	LEDs installed
	BEMS installed
	Staff training and awareness completed
	Timers/automatic controls installed on lighting
	Timers/automatic controls installed on hot water
	Timers/automatic controls installed on heating/air conditioning
	Solar PV feasibility reviewed
	Natural gas alternative feasibility reviewed

New Site Checklist, Recommended Criteria

	EPC rating (A – G)	<i>C or above</i>
	LEDs installed (Yes/No)	<i>Yes</i>
	Any on-site energy generation? (solar/wind/anaerobic digestion/gas-fired/diesel generator etc.)	<i>Ideally solar</i>
	Building suitable for solar PV? (Yes/No)	<i>Yes</i>
	Current heating source (gas/electric/heat source/biomass)	<i>Ideally electric/heat pump/biomass</i>
	Type of glazing in place (single/double/triple)	<i>Double/triple</i>
	Age of HVAC/refrigeration systems	<i><10 years</i>
	Estimate of annual energy consumption	
	Sub-metering in place?	<i>Yes</i>

Offsetting

A carbon offset is a reduction or removal of GHG emissions, paid for by organisations that want to compensate for their emissions. When one tonne of CO₂ is offset, either one tonne of CO₂ is removed from the atmosphere, or one tonne of CO₂ is prevented from being emitted. Therefore, carbon offsetting is a means of taking responsibility for unavoidable carbon emissions.

To offset emissions, organisations must purchase carbon credits (independently verified emissions reductions) equal to their emissions; this can apply to Scope 1, 2 or 3. The money used to buy carbon credits funds emission reduction projects, which would not have occurred otherwise. These projects contribute towards a continued reduction in global carbon emissions.

If a company purchases enough carbon credits to cover all its emissions, then it can claim carbon neutrality. It is essential to note that this differs from achieving net-zero status.

Types of offsets

1. Voluntary Emissions Reduction (VER)

One VER represents the reduction or removal of one tonne of carbon dioxide equivalent achieved through a project. VERs can be purchased voluntarily to help offset 1 tonne of CO₂e of unavoidable emissions from carbon emitters.

2. Carbon Sequestration

Carbon sequestration projects capture carbon dioxide and securely remove it from the atmosphere, then store it to prevent it from re-entering the atmosphere. There are many approaches, including Biological via grasslands, forests, soils and oceans and Geological via geological formations or injection into rocks.

3. Renewable Natural Gas (RNG)

RNG offsets address GHG emissions and manage organic waste efficiency by creating biogas through Anaerobic Digestion from organic material and utilises the greenhouse gases methane and carbon dioxide. These offsets help replace fossil fuels with renewable natural gas and are commonly used for renewable heat by businesses, the public sector and non-profit organisations.

4. Renewable Energy

Renewable energy carbon offsets finance renewable energy projects such as wind, solar or hydro. These projects reduce carbon emissions by investing in the expansion of renewable energy on the grid, thereby decreasing reliance on fossil fuels.

Insetting

What is it?

Insetting is a form of offsetting in which organisations invest in carbon-reduction projects within their value chain (Scope 3). In contrast to typical carbon offset projects, which are unrelated to the investor, insetting projects reduce, sequester, or remove emissions directly linked to a company's supply chain, while also generating multiple positive, sustainable impacts.

According to the SBTi, insetting projects are often referred to as 'supply chain interventions' as they involve investments and actions that organisations take to change and improve their supply chains. This reduces a company's Scope 3 emissions while supporting others in employing more sustainable business practices.

Why does it matter?

To help reach net-zero, the entire value chain must be decarbonised through nature-based solutions and operational changes. By focusing on insetting, the aim is to do 'more good' than cause less harm.

There are currently no standards for insetting projects; however, the International Carbon Reduction and Offset Alliance (ICROA) offers the following best practices for organisations interested in insetting:

How	Why
Invest financially in the development and maintenance of a carbon offset project within their upstream or downstream supply chain/supply chain community.	Including the stakeholders with a direct link to the supply chain means you are connected with those involved in either the production of the product/service or those who are positively or negatively impacted by the supply chain operations.
Insetting should generate GHG emission reductions that respect the principles of international standards (i.e., Additionality, permanence, uniqueness, measurability, verifiability, etc.)	Currently, insetting does not require verification of certification against agreed-upon global standards. However, working in line with these principles provides more credibility to the implemented insetting project.
A number of companies are already investing in insetting projects. One example is Nespresso, which is planting native trees on its suppliers' coffee farms and surrounding landscapes to introduce regenerative agriculture.	This increases water provision, improves soil health, conserves biodiversity and provides the desired shade for coffee plants, all of which enhance the quality of the coffee beans, for which farmers receive a premium. The trees also serve as natural carbon sinks, enabling Nespresso to offset its residual emissions that cannot be reduced.

Glossary

Adjusted Spend: Adjusting the provided spend values to the year of the relevant spend-based database. This adjusted value is used to calculate the associated carbon emissions.

Carbon Dioxide (CO₂): A greenhouse gas that enters the atmosphere through burning fossil fuels (coal, natural gas, and oil), solid waste, trees and other biological materials, and also as a result of certain chemical reactions (e.g., cement production).

Carbon Neutral: Carbon neutral means an organisation has purchased an equivalent number of compensatory measures, such as carbon offsets and green energy certificates, to neutralise their GHG emissions

Carbon Offsets: Investing in voluntary carbon offset funds supports low-carbon projects that replace high-emitting alternatives. Carbon offsets can be used to compensate for a company's emissions.

Embodied Emissions: Embodied emissions refer to the emissions associated with the cradle-to-gate manufacturing of products, including emissions generated through the extraction of raw materials, transportation of materials, and manufacturing processes.

Fluorinated Gases: Hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride, and nitrogen trifluoride are synthetic, powerful greenhouse gases that are emitted from various household, commercial, and industrial applications and processes.

Greenhouse Gas (GHG): Gases that trap heat in the atmosphere.

GHG Protocol: The Greenhouse Gas Protocol is the most widely used standard for calculating greenhouse gas (GHG) emissions.

Global Warming Potential (GWP): GWP is a measure of how much energy the emissions of one tonne of a gas will absorb over a given period of time, relative to the emissions of one tonne of carbon dioxide (CO₂). The larger the GWP, the more that a given gas warms the Earth compared to CO₂ over that time period.

Kyoto Protocol: The Kyoto Protocol operationalises the UN Framework Convention on Climate Change by committing industrialised countries and economies in transition to limit and reduce GHG emissions in accordance with agreed individual targets. Seven GHGs are required to be reported under the Kyoto Protocol: Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur Hexafluoride (SF₆) and Nitrogen Trifluoride (NF₃)

Location-based Emissions: Methodology to calculate Scope 2 emissions using the average grid emissions factor of a region.

Market-based Emissions: Methodology to calculate Scope 2 emissions using emissions factors specific to the contractual instruments in place.

Methane (CH₄): A greenhouse gas emitted during the production and transport of coal, natural gas, and oil. Methane emissions also result from livestock and other agricultural practices, land use, and the decay of organic waste in municipal solid waste landfills.

Net-zero: Net-zero requires a concerted effort over time to eliminate GHG emissions, with compensatory measures as a final step for any emissions that can't be reduced. The SBTi net-zero standard requires a 90% reduction in emissions prior to any residual offsets, up to 10% of the baseline, being offset using carbon removal offsets.

Nitrous Oxide (N₂O): A greenhouse gas emitted during agricultural, land use, and industrial activities; combustion of fossil fuels and solid waste; as well as during the treatment of wastewater.

SBTi: The Science-Based Targets initiative (SBTi) is the internationally recognised body for validating emissions reduction targets that align with the latest climate science.

Scope 1: Emissions from gas usage, transportation fuels (under the company's control), and refrigerant leakages.

Scope 2: Emissions associated with the consumption of purchased electricity. They are presented using both a location-based approach (based on country-average electricity emission factors) and a market-based approach (taking into account any purchased renewably-generated electricity).

Scope 3: Company's value chain emissions, divided into 15 categories, as established by the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting & Reporting Standard.

tCO₂: Tonnes of carbon dioxide gas released into the atmosphere. This metric is often used when reporting electricity emissions factors.

tCO₂e: Greenhouse gases have different global warming potentials and are converted to a carbon dioxide equivalent for ease of comparison and reporting.

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2	09/04/2026	Enrica Piscopiello	Changes to target language
3	12/05/2026	Enrica Piscopiello	Updated changes requested by T&G
4	22/05/2026	Enrica Piscopiello	Removed reference to Scope 2 market-based emissions from EV charged off-site

Thank you

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