

## Carbon Reduction Plan

Publication Date: 19 June 2026

### Commitment to Achieving Net Zero

J A Steel and Son Ltd is committed to achieving Net Zero greenhouse gas emissions by 2040.

We recognise the importance of reducing the environmental impact of our operations and supporting the UK's transition to a low-carbon economy. As a business operating within the steel fabrication, installation and construction sectors, we acknowledge our responsibility to manage and reduce greenhouse gas emissions arising from our activities.

This Carbon Reduction Plan sets out our baseline emissions, reduction targets and the measures we are implementing to achieve Net Zero. The plan has been developed in accordance with Procurement Policy Note (PPN) 06/21 and follows recognised greenhouse gas reporting standards.

### 1. Baseline Emissions Footprint

Baseline Year: 2024

J A Steel and Son Ltd has selected 2024 as its baseline year as it represents the first year for which sufficiently complete and reliable emissions data is available across the organisation.

The company undertakes steel fabrication, installation and associated construction activities across the UK. Our operations generate emissions through fuel consumption, purchased electricity, transportation, procurement activities and waste generation.

#### Baseline Emissions (2024)

Emissions Source      tCO<sub>2</sub>e

Scope 1 – Direct emissions from fuel combustion, company vehicles and heating    42

Scope 2 – Indirect emissions from purchased electricity      15

Scope 3 – Indirect emissions including business travel, employee commuting, waste, purchased goods and services, and transportation    58

Total Emissions      115

Scope 3 Categories Included

The following Scope 3 categories are currently included within our reporting boundary:

- Purchased goods and services
- Fuel and energy-related activities
- Waste generated in operations
- Business travel
- Employee commuting
- Upstream transportation and distribution

As data quality improves, J A Steel and Son Ltd will continue to refine and expand Scope 3 reporting to provide a more comprehensive understanding of emissions throughout our value chain.

2. Carbon Reduction Targets

J A Steel and Son Ltd is committed to achieving substantial reductions in greenhouse gas emissions before relying on offsetting measures.

Emissions Reduction Targets

| Year | Target Emissions (tCO <sub>2</sub> e) | Reduction from Baseline                |
|------|---------------------------------------|----------------------------------------|
| 2024 | 115                                   | Baseline                               |
| 2030 | 70                                    | 39%                                    |
| 2035 | 35                                    | 70%                                    |
| 2040 | Net Zero                              | 90% reduction plus residual offsetting |

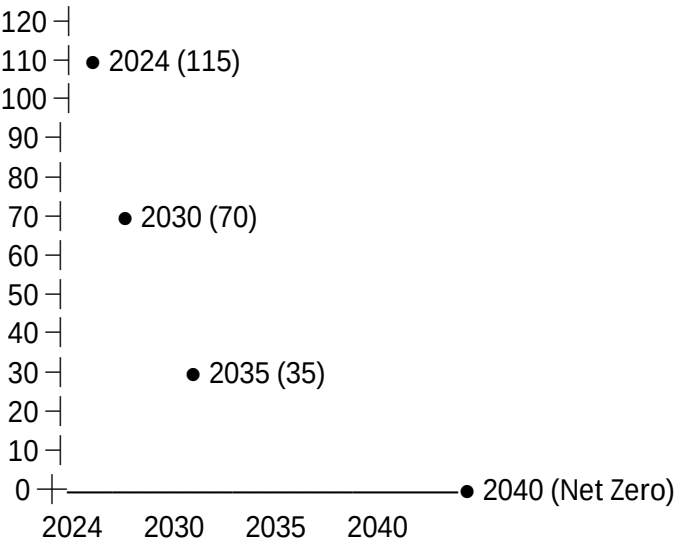
Residual emissions that cannot reasonably be eliminated will be offset using independently verified carbon reduction schemes, such as projects accredited under recognised UK or international standards.

Projected Emissions Reduction Pathway

The chart below illustrates J A Steel and Son Ltd's planned emissions reduction trajectory from the 2024 baseline through to Net Zero by 2040.

| Year            | Total Emissions (tCO <sub>2</sub> e) |
|-----------------|--------------------------------------|
| 2024 (Baseline) | 115                                  |
| 2030 Target     | 70                                   |
| 2035 Target     | 35                                   |
| 2040 Net Zero   | 0*                                   |

\*Residual emissions will be neutralised through accredited carbon offsetting schemes where emissions cannot be eliminated entirely.



J A Steel and Son Ltd will review progress annually and update the reduction pathway where necessary to reflect operational changes, technological developments and improvements in emissions data quality.

### 3. Carbon Reduction Projects

To achieve these targets, J A Steel and Son Ltd has implemented, or plans to implement, the following carbon reduction initiatives.

#### Energy Efficiency

Energy efficiency remains a key focus area within the business. Measures include:

- Installation of LED lighting throughout company premises.
- Use of programmable heating controls and energy management systems.
- Improvements to insulation and building efficiency where practical.
- Monitoring of electricity and fuel consumption to identify opportunities for reduction.
- Renewable Energy

The company has moved to a renewable electricity supply contract and will continue to explore opportunities to further reduce reliance on grid-supplied energy, including:

- Assessment of rooftop solar photovoltaic installations.
- Evaluation of battery storage technologies.
- Investigation of future renewable energy investments where commercially viable.
- Fleet and Transport

Transport activities represent a significant source of operational emissions. To reduce these emissions, the company will:

- Replace end-of-life vehicles with lower-emission alternatives where operationally feasible.
- Introduce vehicle telematics to reduce fuel consumption and unnecessary idling.
- Optimise route planning and logistics arrangements.
- Encourage efficient driving practices through employee awareness initiatives.
- Reduce business travel through the increased use of video conferencing and remote collaboration technologies.
- Waste and Resource Management

As part of our commitment to resource efficiency and circular economy principles, we will:

- Segregate waste streams to maximise recycling rates.
- Recycle scrap steel and other recoverable materials wherever possible.
- Work with licensed waste contractors to improve waste recovery performance.
- Reduce the volume of waste sent to landfill.
- Sustainable Procurement

We recognise that a significant proportion of emissions occur within our supply chain. To address this, we will:

- Engage suppliers regarding their environmental performance and carbon reduction activities.
- Consider environmental factors alongside quality and cost during procurement decisions.
- Prioritise local suppliers where operationally and commercially appropriate.
- Seek supplier carbon information covering at least 80% of procurement expenditure by 2027.
- Employee Engagement

Employees play a vital role in achieving our environmental objectives. We will continue to promote:

- Environmental awareness and training.
- Energy-saving behaviours.
- Sustainable travel practices.
- Employee-led improvement initiatives.

#### 4. Governance, Monitoring and Reporting

Responsibility for delivery of this Carbon Reduction Plan rests with the Managing Director, supported by senior management.

Progress against targets will be reviewed every six months and formally reported on an annual basis.

Emissions calculations will be undertaken using the latest available UK Government Greenhouse Gas Conversion Factors and recognised reporting methodologies. Data collection and reporting processes will be reviewed regularly to ensure continual improvement in accuracy and transparency.

Where significant operational changes occur, baseline emissions may be recalculated in accordance with greenhouse gas reporting guidance.

#### 5. Declaration and Sign-Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standards 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 Standard and utilise the appropriate Government emission conversion factors for greenhouse gas company reporting.

This Carbon Reduction Plan has been reviewed and approved by the Board of Directors of J A Steel and Son Ltd.

Signed on behalf of J A Steel and Son Ltd

Ian Steel  
Managing Director

Date: 19 June 2026