

Carbon Reduction Plan

J A Steel and Son Ltd - Removals and Storage

Plan information

Updated publication date	12 September 2026
Reporting year	Financial year ended 31 May 2026
Financial year-end	31 May
Net-Zero target	2040
Plan expiry date	11 August 2027

Commitment to Achieving Net Zero

J A Steel and Son Ltd is committed to achieving Net Zero greenhouse gas emissions by 2040. As a removals and storage company, our principal environmental impacts arise from operating our vehicle fleet, electricity used at our storage and office premises, employee travel, waste handling and the goods and services we purchase. We will prioritise direct emissions reductions and use independently verified offsetting only for residual emissions that cannot reasonably be eliminated.

Submission summary

Question	Answer
1. Net-Zero target date	2040
2.2 Reporting year	Year ended 31 May 2026
2.3 Financial year-end	31 May 2026
2.4 CRP expiry date	11 August 2027
3. Baseline year	2024
3.1 Baseline total emissions	115 tCO ₂ e
3.2 Baseline Scope 1	42 tCO ₂ e
3.3 Baseline Scope 2 market-based	15 tCO ₂ e
3.4 Baseline Scope 3	58 tCO ₂ e
4.1 Latest total emissions	124.4 tCO ₂ e (estimated)
4.2 Latest Scope 1	94.3 tCO ₂ e (estimated)
4.3 Latest Scope 2 market-based	9.8 tCO ₂ e (provisional)
4.4 Latest Scope 3	20.3 tCO ₂ e (estimated, quantified categories only)

Data note: The 2025/26 figures incorporate improved activity data and documented estimates. Scope 3 currently quantifies employee commuting and mixed waste. Third-party transport and any non-fleet business travel will be added when reliable activity data becomes available.

1. Organisational boundary and operational profile

J A Steel and Son Ltd is a removals and storage company providing removal, transport, handling and storage services for customers. The current operational profile used for this update is approximately 35 employees, a 26,000 sq ft warehouse used for storage, and approximately 2,500 sq ft of electrically heated office accommodation. The main warehouse area is not heated.

The vehicle fleet comprises approximately 12 vehicles, including 4 lorries and 6 vans. The fleet is central to the company's removals and transport operations and vehicle diesel is therefore the principal direct greenhouse gas emission source.

2. Baseline emissions footprint

The approved 2024 Carbon Reduction Plan selected 2024 as the baseline year because it was the first year for which sufficiently complete organisational emissions data was available. Those approved baseline figures are retained for continuity. As data quality improves, the baseline may be recalculated in accordance with greenhouse gas reporting guidance.

Baseline year 2024	tCO ₂ e
Scope 1 - direct emissions	42.0
Scope 2 - purchased electricity	15.0
Scope 3 - indirect emissions	58.0
Total baseline emissions	115.0

3. Latest emissions - year ended 31 May 2026

The latest footprint is an updated management estimate using the best activity information currently available. It is intentionally transparent about assumptions so that figures can be replaced by measured data during future annual reviews.

Scope / source	Activity basis	Estimated tCO ₂ e
Scope 1 - fleet diesel	GBP66,000 annual fuel spend at GBP1.80/litre = approx. 36,667 litres; 2025 UK Government diesel factor approx. 2.571 kgCO ₂ e/litre	94.3
Scope 2 - electricity	Estimated annual consumption 55,160 kWh; includes electrically heated offices; provisional grid-based factor	9.8
Scope 3 - employee commuting	Approx. 25 employees drive 5 miles each way; 230 working days = approx. 57,500 miles; average-car estimate	15.3
Scope 3 - mixed general waste	Approx. 2 tonnes/week = 104 tonnes/year; mainly furniture and used packaging arising from removals/storage activity; assumed mixed recovery route pending contractor-specific data	5.0
Latest estimated total	Quantified categories above	124.4

Scope 2 note: No supplier-specific market-based emission factor or renewable-energy certificate has been evidenced in the information reviewed for this update. The provisional figure therefore uses a grid-based factor and should be replaced if qualifying contractual evidence is obtained.

Scope 3 completeness note: Company-owned removal and delivery vehicle movements are already captured in Scope 1. Third-party transport, any non-fleet business travel, and other material Scope 3 categories will be quantified as reliable data becomes available.

4. Carbon reduction targets

The company retains its 2040 Net-Zero commitment. Because the latest footprint reflects improved activity data and a different emissions split from the original baseline, progress will be assessed using absolute reductions alongside improvements in data quality. The target pathway will be reviewed annually.

Year	Target / intention
2024	Baseline year - 115 tCO ₂ e as previously approved
2030	Substantial absolute reduction through fleet efficiency, lower-emission vehicles, electricity efficiency, route optimisation and waste reduction
2035	Further deep reductions and increased adoption of low/zero-emission vehicles where operationally feasible
2040	Net Zero - at least 90% reduction from the recalculated baseline where practicable, with verified neutralisation of residual emissions

5. Carbon reduction projects

Fleet and removals operations

Replace end-of-life vehicles with lower-emission alternatives where operationally feasible; use telematics, route planning and anti-idling controls; monitor litres of fuel purchased monthly; improve vehicle loading and job scheduling to reduce unnecessary mileage; review options for electric or lower-emission vans and cars; and minimise empty or duplicate journeys.

Storage premises and electricity

Maintain efficient LED lighting and controls across the storage and office premises; monitor meter consumption; optimise electrically heated office areas; investigate renewable electricity contracts supported by appropriate contractual evidence; and assess rooftop solar and battery storage where commercially viable.

Waste, reuse and customer items

Reduce mixed general waste from removals and storage activities; maximise reuse, donation and recycling of suitable furniture and packaging where customer instructions and condition allow; segregate cardboard, packaging and other recoverable materials; improve data obtained from Oakwood Waste on tonnage and final treatment route; and distinguish customer-origin waste from waste generated directly by J A Steel and Son Ltd.

Purchasing and third-party transport

Engage suppliers on environmental performance; consider environmental factors alongside service, quality and cost; favour efficient and local purchasing where commercially appropriate; and begin recording any third-party haulage or transport activity so relevant Scope 3 emissions can be quantified.

Employee engagement

Promote efficient driving, anti-idling, energy-saving behaviours and sustainable travel. Repeat the employee commuting estimate annually and replace assumptions with a short staff travel survey where practical.

6. Methodology and data quality

Calculations are based on the Greenhouse Gas Protocol Corporate Standard and UK Government greenhouse gas conversion factors for company reporting. Activity-based data is preferred: litres of fuel, kWh of electricity, miles travelled and tonnes of waste. Where complete activity data is unavailable, clearly documented estimates are used and will be improved at the next review.

Input	Current basis / data-quality status
Fleet fuel	GBP66,000 annual spend and GBP1.80/litre working price, giving approx. 36,667 litres. Fuel-card litre totals should replace this estimate when available.
Electricity	55,160 kWh estimated annual consumption from supplier information. Actual meter/billing kWh for 1 June 2025-31 May 2026 should replace the estimate when available.
Employee commuting	25 drivers, 10-mile daily return journey, 230 working days. Estimated; staff survey recommended.
Waste	Approx. 2 tonnes per week of mixed general waste, mainly furniture and used packaging associated with removals/storage activity, handled by Oakwood Waste. Treatment-route mix is estimated pending an annual contractor recovery report.
Heating	Warehouse unheated. Approx. 2,500 sq ft of office accommodation is electrically heated, so heating is included in purchased electricity rather than Scope 1.

7. Governance, monitoring and reporting

Responsibility for delivery of this Carbon Reduction Plan rests with the Managing Director, supported by senior management. Progress will be reviewed at least every six months and formally reported annually. Fuel, electricity and waste data will be collected using invoices, fuel-card reports, meter/billing data and waste transfer information wherever available.

The company will continue to refine its Scope 3 inventory, including the treatment of customer-origin waste and any third-party transport used in removals and storage operations. Where improved information materially changes the understanding of the baseline, the baseline may be recalculated in accordance with recognised greenhouse gas reporting guidance.

8. Declaration and sign-off

This plan is intended to support Carbon Reduction Plan requirements and has been prepared using the company information currently available. The original Carbon Reduction Plan was approved by the Board of Directors on 19 June 2026. Because this document contains materially revised emissions estimates and an updated description of the company's removals and storage operations, it should be reviewed and re-approved by the Board before external submission.

Signed on behalf of J A Steel and Son Ltd	<u>Ian Steel</u>
Name / role	Ian Steel - Managing Director
Date of approval	<u>08/09/2026</u>

Reference source for conversion-factor methodology: UK Government Greenhouse Gas Reporting Conversion Factors 2025, Department for Energy Security and Net Zero. The latest annual factors should be used when the plan is next updated.