

CARBON REDUCTION PLAN

FOR



Prepared by:



Reporting Period:

January 2025 – December 2025

Issued Date:

20th April 2026

Table of Contents

1	Executive Summary	3
2	Net Zero Commitment	4
3	Background Information	5
4	Carbon Emissions Overview	7
5	Intensity Metric Analysis	7
6	Analysis by Scope	8
7	Emissions by Activity	9
8	Emissions Reductions Targets	11
9	Carbon Reduction Actions	12
10	Emissions Data	13
11	Standard and Methodology Used	14
12	Data Quality / Confidence	14
13	Declaration and Sign Off.....	14
14	Glossary	15

1 Executive Summary

Simpson York's Carbon Reduction Plan for the period January - December 2025 represents the organisation's fourth annual assessment of greenhouse gas emissions and demonstrates strong, credible progress toward its long-term Net Zero commitment. The business continues to advance practical carbon reduction measures across operations while strengthening governance, data quality and employee engagement to support sustained improvement.

Total gross emissions for the reporting year were 546.1 tCO₂e, marking a significant reduction from the 2022 benchmark and reinforcing the effectiveness of actions already implemented.

A key achievement remains the ongoing procurement of 100% renewable electricity, first introduced in 2023. This transition has now avoided a cumulative 161.6 tCO₂e of emissions to date, including 52.8 tCO₂e in 2025, significantly reducing Scope 2 emissions while improving energy resilience across the organisation. On-site renewable generation also increased during the year, with 24,026 kWh of electricity used to charge company electric vehicles and a further 14,233 kWh exported to the national grid, demonstrating tangible progress toward low-carbon energy integration.

Investment in low-carbon transport continues to deliver measurable benefits. The installation of additional electric vehicle (EV) charging infrastructure and the deployment of the company's first electric van highlight a clear commitment to reducing fleet-related emissions, which remain the most material source of carbon impacts. These initiatives provide a scalable foundation for future fleet decarbonisation as technology and operational requirements evolve.

Simpson York has also taken positive steps to reduce emissions associated with their estate. Ongoing reviews of energy efficiency across offices and operational facilities have identified further opportunities to enhance heating, cooling, lighting and equipment performance. Planned expansion of solar PV capacity across both the Head Office and Joinery Workshop, alongside investigations into battery storage, reflects a balanced approach that aligns environmental benefit with operational and commercial viability.

Equally important is the organisation's continued investment in its people. Employee engagement initiatives are embedding greater awareness of how day-to-day decisions influence carbon emissions, supporting a culture of shared responsibility and accountability. This behavioural focus underpins the success of physical and technological measures while contributing to long-term, organisation-wide change.

Looking ahead, Simpson York has set out clear and targeted actions to further strengthen its carbon reduction programme. The development of a Sustainable Travel Policy will encourage lower-carbon commuting and business travel choices, while planned improvements to Scope 3 measurement will increase transparency and accuracy in key value-chain emissions. The introduction of a Sustainable Procurement Policy will further embed sustainability into decision-making by engaging suppliers on emissions reporting and reduction commitments and promoting local sourcing where feasible.

Overall, the 2025 Carbon Reduction Plan demonstrates meaningful year-on-year progress supported by real, measurable outcomes. Through continued investment in renewable energy, low-carbon transport, estate efficiency and employee engagement, combined with robust plans to enhance data quality and supply-chain transparency, Simpson York remains firmly on track to achieve its interim target of a 50% emissions reduction by 2035 and its ultimate ambition of Net Zero by 2050.

2 Net Zero Commitment

Simpson recognises the importance of making a full and lasting commitment to reducing the greenhouse gas emissions from our activities, in support of the wider commitment of the world to limit global temperature increases and the impact on the planet.

We commit to the following:

1. For our company to achieve Net Zero in line with the Science Based targets set out by the UNFCCC i.e., to achieve Net Zero no later than 2050* and target reduction in emissions by Scope, as defined below.
2. To set realistic short- and long-term targets that are designed to achieve our Net Zero commitments.
3. To report the total Greenhouse Gas emissions of our business, at a minimum, on an annual basis.

	Target Reduction	Year
Commitment to be Net Zero	90%*	2050
Additional Commitments		
Scope 1	50%	2035
Scope 2	50%	2035
Scope 3	50%	2035

* To achieve Net Zero in line with Science Based Targets the company commits to reducing emissions by 90% and offsetting the remaining 10% using credible, validated carbon offsetting projects.

3 Background Information

3.1 Company

Simpson is a Limited Company registered in England and Wales, company number 00847721, with a Head Office address of 10 Hassacarr Close, Chessingham Park, Dunnington, York, YO19 5SN. In 2023, we also opened a smaller satellite office in Portsmouth.

We are a privately owned, debt-free, medium-sized company based in York. We provide a unique construction, fit-out, and development service supported by our in-house joinery manufacturing facility. The business was originally formed in 1922 and has been a family-owned business, run by the current Management Team and led by our Chairman, Ron Gatenby, since 1994.

With a turnover in the region of £75 million, we undertake repeat business for many clients throughout most sectors, including Healthcare, Industrial, Commercial, Retail, Residential, Heritage, Education and Leisure.

We have a client-focused ethos, providing quality services to our clients by employing educated, engaged, and passionate individuals, which has contributed towards our 83% repeat business workload.

As a nationwide business, our primary source of emissions is our company fleet. Other significant sources of emissions include our Head Office & Joinery Workshop facilities and construction site operations.

Reporting Period	Benchmark Period January 2022 – December 2022	Current Period January 2025 – December 2025
Industry	Construction	Construction
Average No. of Staff	160	146
No. of Premises Owned	1	1
No. of Premises Leased	0	0
No. of Company Vehicles - Owned	80	87
No. of Company Vehicles - Leased	8	0

3.2 Current Reporting Period

January 2025 – December 2025

3.3 Organisational Boundary

There are 3 different approaches to measuring emissions, as defined by the GHG Protocol. This report has been constructed using the Operational Control Approach, considering the requirements of each potential approach.

Approach	Description	Approach Taken
Operational Control	The organisation has operational control over an operation if it or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.	✓
Financial Control	The organisation has financial control over the operation if it has the ability to direct the financial and operating policies of the organisation with a view to gaining economic benefits from its activities.	
Equity Share	The organisation accounts for GHG emissions from operations according to its share of equity in the operation.	

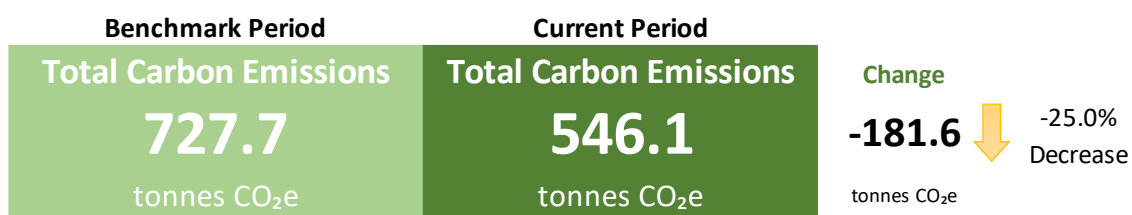
3.4 Benchmark Year

The organisation's benchmark year is from January 2022 – December 2022. This is the fourth time the organisation has measured and reported on its carbon emissions.

3.5 Methodologies Used

Throughout this report all methodologies used are explained within the relevant sections.

4 Carbon Emissions Overview



The total calculated emissions for the business for the period 2025 are 546.1 tCO₂e. This is the fourth year the company has measured its carbon emissions. The breakdown of emissions is analysed throughout this report.

The calculated emissions are based on the most up to date emissions factors at the time of the publication of this report. It should be noted that emissions factors are updated regularly and will be retrospectively applied. As such, emissions values may change when calculated in future years.

5 Intensity Metric Analysis

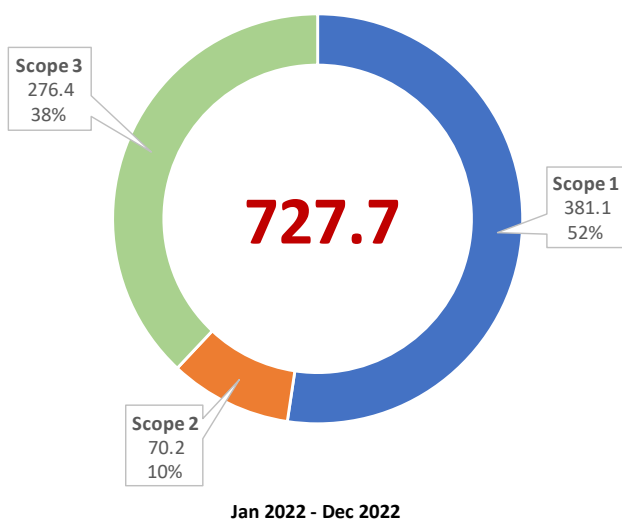
Intensity metrics help normalise emissions data, taking into account variations in production levels or activity volumes. This allows for a more accurate assessment of emission trends over time, regardless of changes in business operations. The initial intensity metrics for the company are below and will be used for comparative purposes in following years.

Intensity Metrics (tonnes CO ₂ e)				
	Benchmark Year	Current Year	Change	
	2022-2022	2025-2025		
 Per employee	Scopes 1, 2 and 3	4.5	3.7	-0.8 -18%
 Per £1m Turnover	Scopes 1, 2 and 3	10.0	8.3	-1.7 -17%

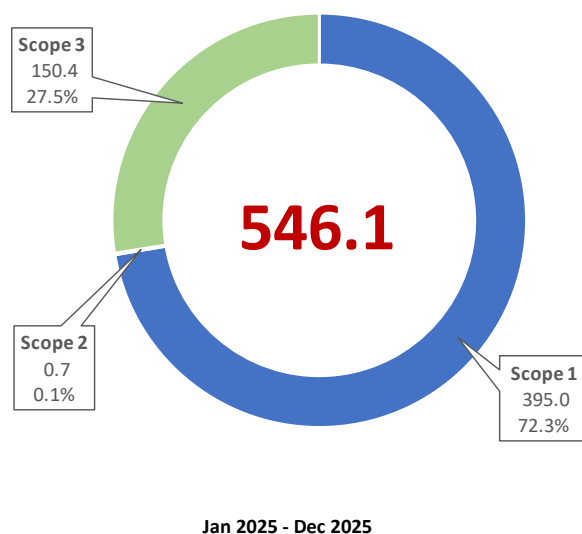
The chosen intensity metrics shows a carbon emissions value of 3.7 tCO₂e per employee and 8.3 tCO₂e per £1,000,000 of turnover. The business headcount averaged 146 people during the reporting period.

6 Analysis by Scope

Emissions by Scope (tCO₂e) - Benchmark Year



Emissions by Scope (tCO₂e) - Current Year

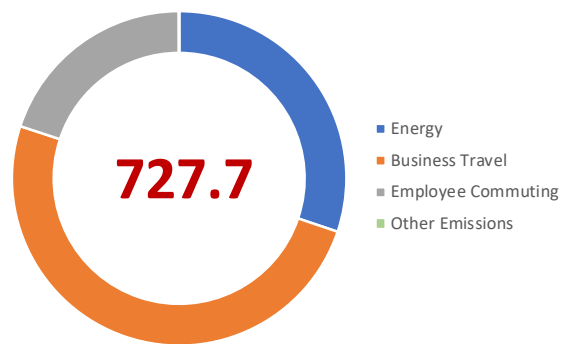


Scope	Description	tCO ₂ e	%
Scope 1	Scope 1 emissions includes fuels used at company premises and company vehicles.	395.0	72.3%
Scope 2	Emissions in scope 2 includes electricity used in electric company cars. The premises are on a renewable tariff.	0.7	0.1%
Scope 3	Scope 3 emissions include: - Business Travel - Employee Commuting - Transmission and Distribution of Electricity - Waste and/or Water	150.4	27.5%
TOTAL		546.1	100.0%

Reported Scope 3 emissions may increase in future years as more detailed data and information become available.

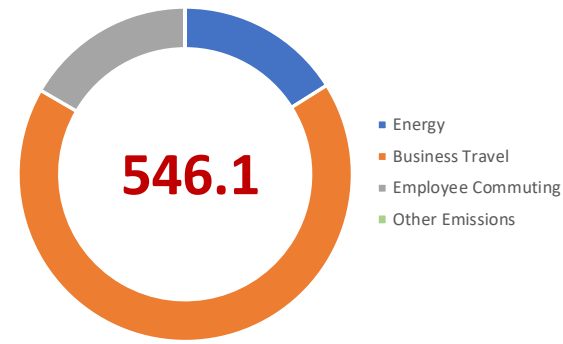
7 Emissions by Activity

Emissions by Activity (tCO₂e) - Benchmark Year



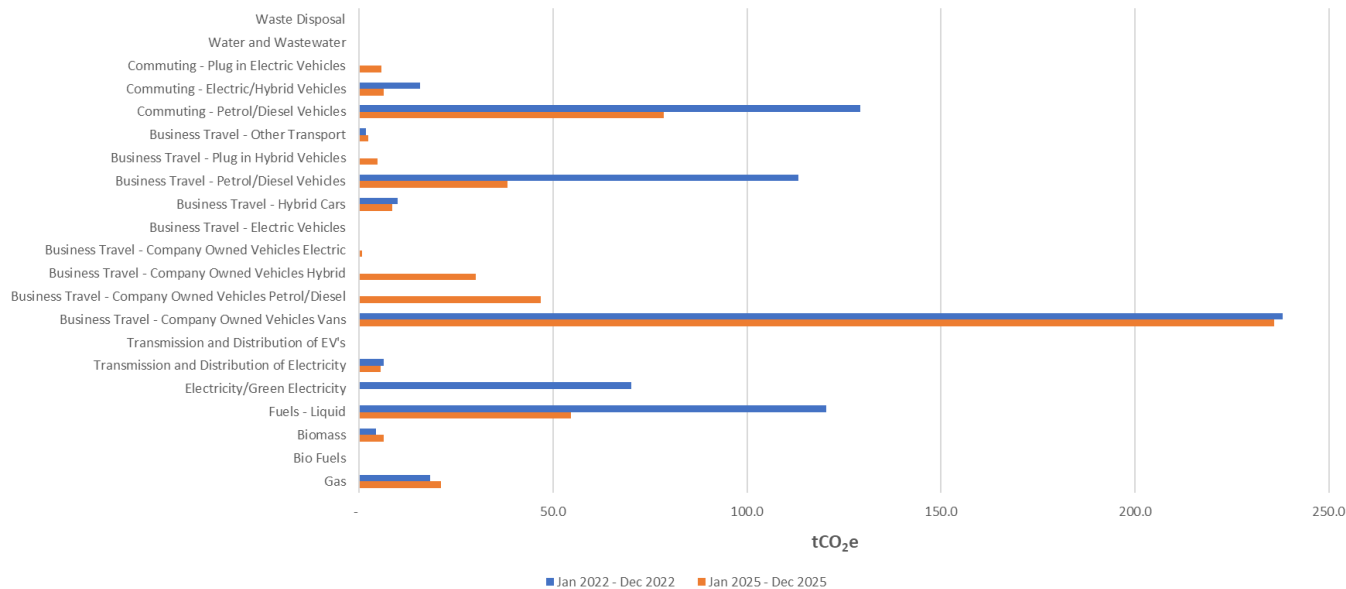
Jan 2022 - Dec 2022

Emissions by Activity (tCO₂e) - Current Year



Jan 2025 - Dec 2025

Emissions by Activity



Data Details	Emission Type	Scope	Benchmark Year	Year 2	Year 3	Curent Year	Difference	Data Source	Data Confidence
			Jan 2022	Jan 2023	Jan 2024	Jan 2025			
			Dec 2022	Dec 2023	Dec 2024	Dec 2025			
			tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e			
Energy									
Gas	1		18.3	21.0	18.0	21.1	2.7	Gas Bills	High
Bio Fuels	1		0.0	0.0	0.4	0.1	0.1	Company Records	High
Biomass	1		4.3	5.9	4.4	6.4	2.1	Company Records	High
Fuels - Liquid	1		120.3	73.0	34.7	54.6	-65.7	Company Records	High
Electricity/Green Electricity	2		70.2	10.4	0.0	0.0	-70.2	Electricity Bills	High
Transmission and Distribution of Electricity	3		6.4	5.6	4.8	5.5	-0.9	Electricity Bills	High
Transmission and Distribution of EV's	3		0.0	0.0	0.0	0.1	0.1	Mileage Data	High
			219.6	115.8	62.2	87.8	-131.8		
Business Travel									
Business Travel - Company Owned Vehicles Vans	1		238.1	266.8	204.4	235.9	-2.2	Mileage Data	High
Business Travel - Company Owned Vehicles Petrol/Diesel	1		0.0	0.0	40.8	46.9	46.9	Mileage Data	High
Business Travel - Company Owned Vehicles Hybrid	1		0.0	0.0	30.1	30.1	30.1	Mileage Data	High
Business Travel - Company Owned Vehicles Electric	2		0.0	0.0	0.1	0.7	0.7	Mileage Data	High
Business Travel - Electric Vehicles	3		0.0	0.3	0.0	0.0	0.0	Mileage Data	High
Business Travel - Hybrid Cars	3		10.0	19.1	10.3	8.6	-1.4	Mileage Data	High
Business Travel - Petrol/Diesel Vehicles	3		113.1	116.6	48.7	38.3	-74.9	Mileage Data	High
Business Travel - Plug in Hybrid Vehicles	3		0.0	0.0	0.0	4.8	4.8	Mileage Data	High
Business Travel - Other Transport	3		1.7	3.1	2.4	2.4	0.7	Mileage Data	High
			363.0	406.0	336.8	367.5	4.6		
Employee Commuting									
Commuting - Petrol/Diesel Vehicles	3		129.2	122.3	83.1	78.6	-50.6	Employee Survey	Medium
Commuting - Electric/Hybrid Vehicles	3		15.8	15.8	31.0	6.3	-9.5	Employee Survey	Medium
Commuting - Plug in Electric Vehicles	3		0.0	0.0	0.0	5.8	5.8	Employee Survey	Medium
			145.0	138.1	114.1	90.6	-54.3		
Other Emissions Calculated									
Water and Wastewater	3		0.2	0.2	0.1	0.1	-0.1	Water Bills	High
Upstream Transportation and Distribution	3		0.0	0.0	0.0	0.0	0.0	Not Applicable	
Downstream Transportation and Distribution	3		0.0	0.0	0.0	0.0	0.0	Not Applicable	
Waste Disposal	3		0.0	0.0	0.0	0.0	0.0	Waste Bills	High
			0.2	0.2	0.1	0.1	-0.1		
TOTAL			727.7	660.1	513.3	546.1	-181.6		

* Please note that numbers are rounded to one decimal place; therefore, totals may not precisely match the sum of individual items.

** Previously reported years' values may change due to updated conversion factors and/or better reporting processes.

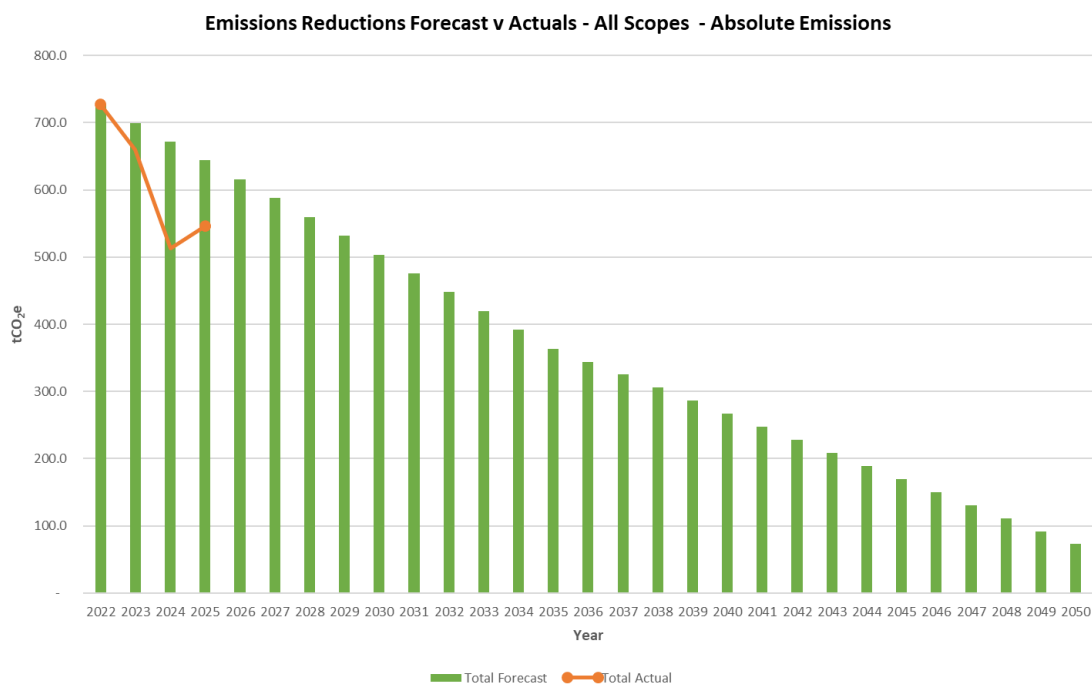
There are no Upstream and Downstream Transportation emissions associated with the business as the organisation does not purchase or sell goods.

Emissions have decreased from **727.7 tCO₂e** in the 2022 benchmark year to **546.1 tCO₂e** in 2025, representing an overall reduction of **25%**, reflecting the effectiveness of carbon reduction measures implemented to date.

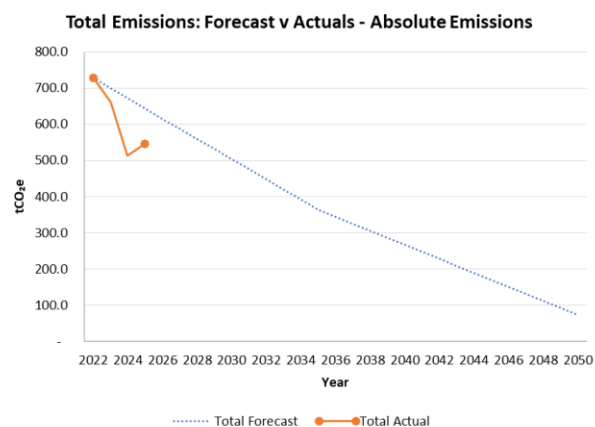
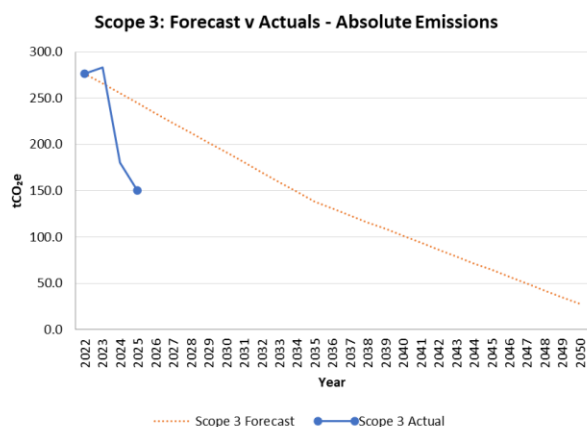
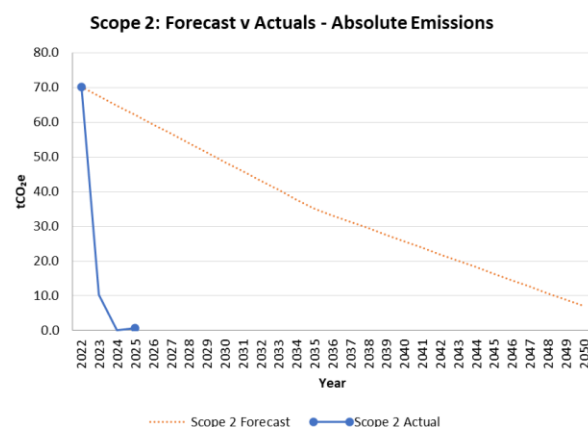
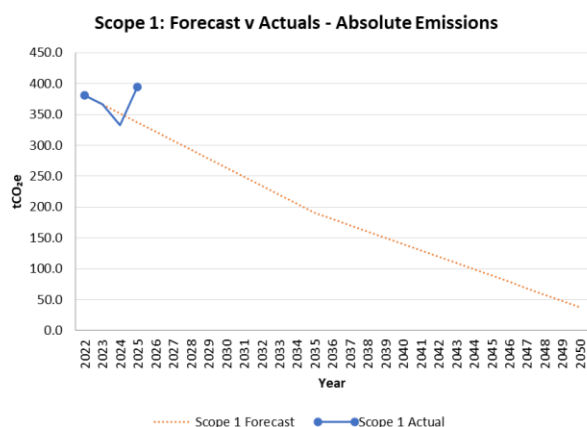
- Scope 2 emissions reduced significantly, falling from 70.2 tCO₂e to 0.7 tCO₂e, primarily as a result of the transition to 100% renewable electricity and increased on-site solar PV generation. This has substantially reduced emissions associated with purchased electricity.
- Scope 1 emissions increased slightly from 381.1 tCO₂e to 395.0 tCO₂e, reflecting ongoing operational fuel use and reliance on the company fleet. Fleet emissions remain the most material source of direct emissions and continue to be a key focus area for future reductions through electrification and efficiency improvements.
- Scope 3 emissions reduced markedly, decreasing from 276.4 tCO₂e to 150.4 tCO₂e, driven by improved data quality, refined reporting assumptions and changes in employee commuting patterns. Scope 3 emissions may increase in future years as additional categories are incorporated.
- Emissions intensity has improved, with emissions per employee reducing from 4.5 tCO₂e to 3.7 tCO₂e, demonstrating improved carbon efficiency across the business despite continued operational activity.

8 Emissions Reductions Targets

The following charts provide a forecasted view of the emissions targets for the organisation as a whole and Scope by Scope in line with the Net Zero emissions targets stated in Section 1.



These targets will be being mapped against actual emissions year by year to support ongoing strategies and decision making to achieve Net Zero by 2050.



*Each graph has been scaled independently to best represent its specific data.

9 Carbon Reduction Actions

Simpson aims to develop the following initiatives that will support the company's strategies to meet Science Based Targets:

Area of Focus	Initiative
Employee Engagement	Simpson York is continuously educating staff via engagement sessions and outlining Net Zero issues and how they can impact carbon emissions. By educating staff they will be more conscious about decisions that they make that can impact or reduce carbon emissions
Review existing Head Office/Estate carbon impacts	Simpson York has and will continue to review its current organisational arrangements and identify carbon reduction measures. This will include efficiency of air conditioning and heating systems, energy efficient lighting and office equipment settings. New for 2025 is to extend our existing solar PV on the Main Office roof and introduce solar PV to the Joinery Workshop roof. Investigations are also underway to possible introduce battery storage. Note – actions will only be taken when it is reasonably practicable to do so.
Sustainable Travel Policy	Simpson has developed a sustainable travel policy during 2025. The aim of the policy is to encourage and educate staff to take lower carbon travel options such as public transport, cycling, walking or car sharing. This initiative will be done in line with the Employee Engagement process listed above, as educating our employees will help them be more conscious about commuting and travel.
Sustainable Procurement Policy	Simpson has added sustainable procurement to the existing Ethical Procurement Policy to make sustainability a key consideration when purchasing key products and services. As well as evaluating price and quality from suppliers would look to understand their commitment to sustainability including asking for their carbon reduction plan and their targets during the contractual duration asking for reporting information on a quarterly basis. Wherever possible Simpson sources material, goods and services from domestic/local suppliers to further reduce Scope 3 emissions.
Scope 3 Emissions	Simpson York will continue to review and extend monitoring and measurement to include additional Scope 3 emissions. In 2025, Scope 3 emission reporting has included employee commuting. For 2026, Simpson will investigate options for extending Scope 3 emissions.
Increased Use of Renewable Energy	In 2023, Simpson York converted to 100% renewable electricity from National Grid. This has avoided 54.5 tCO ₂ e in 2023, 52.8 tCO ₂ e in 2024 and 53.8 tCO ₂ e in 2025 a total of 161.6 tCO ₂ e to date. Furthermore, 24,026 kwh of this renewable electricity was then used to charge the 16-company owned EVs on site. Simpson also produced and sold 14,233 kwh of PV solar electricity to National Grid. Additional EV Charging stations have been introduced at our Joinery Workshop, and our first Electric Van is in use. 2026 will see an increase in the use of renewable electricity via 60kW solar PV addition to the Joinery Workshop roof. Thereby reducing grid usage and selling surplus to the National Grid.

Signed on behalf of Simpson

Name: Phil Mason



Position: Director

Date: 20th April 2026

10 Emissions Data

The data contained in the table below represents total emissions calculated and is consistent with SECR requirements. All sources of emissions that have been measured are included in the totals below. Emissions from key activities are summarised in the previous sections.

	Benchmark Year Jan 2022 - Dec 2022	Current Year Jan 2025 - Dec 2025
Energy consumption used to calculate emissions Electricity Scope 2 - UK and Offshore (kWh)	438,264	298,144
Energy consumption used to calculate emissions – Global, excluding UK and Offshore (kWh)	N/A	N/A
Basis of Energy reporting (Location or Market)*	Location	Market
% of total energy sourced from certified renewable sources	17%	100%
Emissions associated with energy consumption - UK, Offshore and Global (tCO ₂ e)	70.2	54.6
Emissions from activities for which the company is responsible including combustion of fuel and operation of facilities - Scope 1 (tCO ₂ e)	381.1	395.0
Emissions from purchase of electricity, heat, steam and cooling purchased for own use - Scope 2 (tCO ₂ e)	70.2	0.7
Total Scope 1 and 2 Emissions (tCO₂e)	451.3	395.7
Emissions from upstream activities out of operational control - Scope 3 (tCO ₂ e)	276.4	150.4
Emissions from use of sold products and services out of operational control - Scope 3 (tCO ₂ e)	None included	None included
Total Gross Scope 3 Emissions (tCO₂e)	276.4	150.4
Total Scope 1, 2 and 3 Emissions (tCO₂e)	727.7	546.1
Intensity ratio tCO ₂ e (gross Scope 1, 2 and 3) per employee	4.5	3.7
Carbon offsets (tCO ₂ e)	-	-
Total Annual Net Emissions (tCO₂e)	727.7	546.1

* The location-based method reflects the average emissions intensity of the actual electricity produced and consumed within the UK grid. A market-based method reflects emissions from electricity that companies have purposefully chosen. Using a location-based method, the emissions from electricity would be 52.8 tCO₂e.

11 Standard and Methodology Used

Simpson categorises its Greenhouse Gas (GHG) Emissions as Scope 1, 2 or 3 as referred to in the WBCSD – WRI Greenhouse Gas Protocol (revised edition, dated March 2014). Emissions in Carbon Dioxide equivalent (CO₂e) for all scopes are calculated using the conversion factors listed in DESNZ Greenhouse Gas Conversion Factors for the relevant 12-month period over which the carbon emissions are calculated. Procured renewable electricity and gas is calculated in accordance with the WBCSD – WSI Scope 2 Guidance on procured renewable energy (2015).

12 Data Quality / Confidence

The data used to generate this report has been collected from various sources from both within the company and using assumptions gathered by Net Zero International. These emissions have been converted to CO₂e using GHG Protocol and DESNZ frameworks and conversion factors for the relevant period.

13 Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with SECR, PPN 006 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 standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported 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 agreed by the board of directors (or equivalent management body).

Signed on behalf of Net Zero International

Name: **David Hawes**



Position: **Chief Executive Officer**

Date: **20th April 2026**

14 Glossary

Benchmark Data	The chosen 12-month period that sets the calculated emissions that need to be mitigated and/or offset.
Carbon Reduction	Reduction in measured CO ₂ e emissions
Carbon Reduction Plan	Plan to reduce CO ₂ e emissions over a period of time, updated annually
Carbon Emissions (Gross)	CO ₂ e emissions from Company activities
Carbon Emissions (Net)	CO ₂ e emissions from Company activities minus verified carbon offsets the Company purchases
Carbon Neutral	When emissions are fully offset including those emissions that could be mitigated.
Carbon Offsets	A removal or reduction of carbon emissions through a verified scheme.
CO₂e	All greenhouse gases expressed in terms of Carbon Dioxide equivalent (CO ₂ e) for consistency of reporting.
DESNZ	Department of Energy Security and Net Zero (https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting)
EEIO	Environmentally Extended Input Output – Emissions estimated on spend https://ghgprotocol.org/
Organisational Boundaries	GHG Protocol Organisational Boundaries https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf
GHG Protocol	Greenhouse Gas Protocol https://ghgprotocol.org/
Greenhouse Gases	Carbon Dioxide (CO ₂), Methane (CH ₄), Nitrous Oxide (N ₂ O), Chlorofluorocarbons (CFCs and HCFCs), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur Hexafluoride (SF ₆)
Greenhouse Gas Conversion Factors	Annually published conversion factors normally published by relevant government departments. Converts activity into CO ₂ e emissions.
Greenhouse Gas Emissions (GHG)	Gases in the atmosphere that absorb and radiate heat
Intensity Metric/Ratio	A metric that measures carbon emissions per relevant unit of activity in a business.
Market Reporting v Location Reporting	Market is based on specific tariffs. Location is based on the country from which you are reporting.
Net Zero	GHG emissions are mitigated and those that cannot are offset
Renewable Tariff	An energy tariff that is 100% powered by renewable energy and is certified.
SBT	Science Based Targets – reducing emissions by 50% by 2030 and by 90% by 2050 and offsetting the remaining amount.
Scope 1	The fuels that are burnt (gas, transport the company owns, refrigerant gases)
Scope 2	The energy that is bought (electricity from the grid, purchased heat)
Scope 3	Emissions embedded in everything a company buys and emitted as a consequence of everything a company sells.
SECR	Streamlined Energy and Carbon Reporting
tCO₂e	Metric tonnes of CO ₂ equivalent emitted.
WBCSD	World Business Council for Sustainable Development https://www.wbcsd.org/
WRI	World Resource Institute https://www.wri.org/