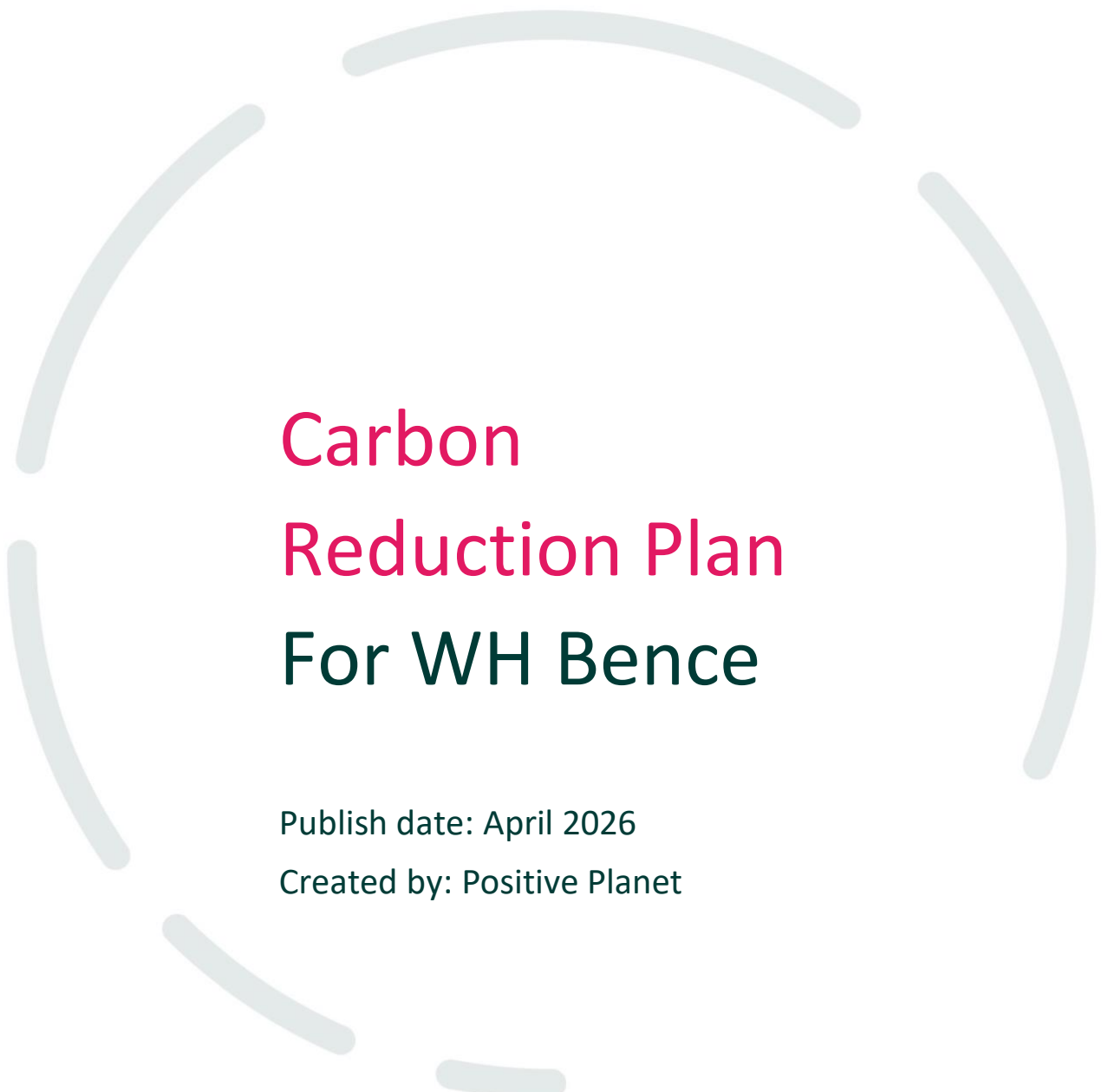




Carbon Reduction Plan For WH Bence

Publish date: April 2026

Created by: Positive Planet



Supplier Name: W.H. BENCE (COACHWORKS) LIMITED

Company Registration Number: 01708157

Our Commitment

WH Bence is committed to achieving Net Zero emissions by 2040.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as “science-based” when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the baseline year), as well as long-term targets.

Our near-term targets:

- Reduce scope 1 and 2 emissions by 50% from our baseline year by 2030.
- Reduce measured Scope 3 emissions by 50% from our baseline year by 2030.

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040.
- Neutralise any residual emissions using verified carbon offsets.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation’s value chain, including emissions from upstream and downstream activities.

Our Carbon Footprint

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 strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured. We have chosen to set our baseline year as April 2021 – March 2022.

Baseline Year: 2021-2022	
Additional details relating to the Baseline Emissions calculations:	
<i>Realigned baseline year emissions due to the following new information about the baseline year:</i> - <i>Recategorised emissions previously in upstream distribution to mobile combustion, as company vehicles were used to transport these goods. To estimate Scope 3 upstream transportation and distribution for the baseline year, 2022 – 2023 reporting year data was used.</i> - <i>In place of emissions from downstream leased asset emissions that were not measured in the baseline year, 2022 – 2023 reporting year data was used to estimate.</i>	
Emissions	Total (tonnes CO ₂ e)
Scope 1	486.5
Scope 2*	Market-based: 73.1 Location-based: 75.5
Scope 3 including: - Purchased Goods & Services (including stock) - Capital Goods - Fuel & Energy Related Services - Business Travel - Upstream Transportation & Distribution - <i>Downstream Transportation & Distribution (none)</i> - Employee Commuting & Homeworking - Operational Waste & Water - <i>Upstream Leased Assets (none)</i> - Downstream Leased Assets - <i>Franchises & Investments (none)</i>	4,107.4
Total Emissions*	Market-based: 4,666.9

	Location-based: 4,669.4
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Our total emissions equate to a Carbon Intensity Metric of 49.1 tCO₂e per full-time employee equivalent (FTE) based on 95 FTEs during the baseline period (using market-based emissions).

*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.

Previous Emissions Reporting

Previous Year: April 2023 - March 2024	
Emissions	Total (tonnes CO ₂ e)
Scope 1	396.8
Scope 2*	Market-based: 0.0 Location-based: 210.8
Scope 3 including: - Purchased Goods & Services (including stock) - Capital Goods - Fuel & Energy Related Services - Business Travel - Upstream Transportation & Distribution - <i>Downstream Transportation & Distribution (none)</i> - Employee Commuting & Homeworking - Operational Waste & Water - <i>Upstream Leased Assets (none)</i> - Downstream Leased Assets - <i>Franchises & Investments (none)</i>	3,780.6
Total Emissions*	Market-based: 4,177.3 Location-based: 4,388.1

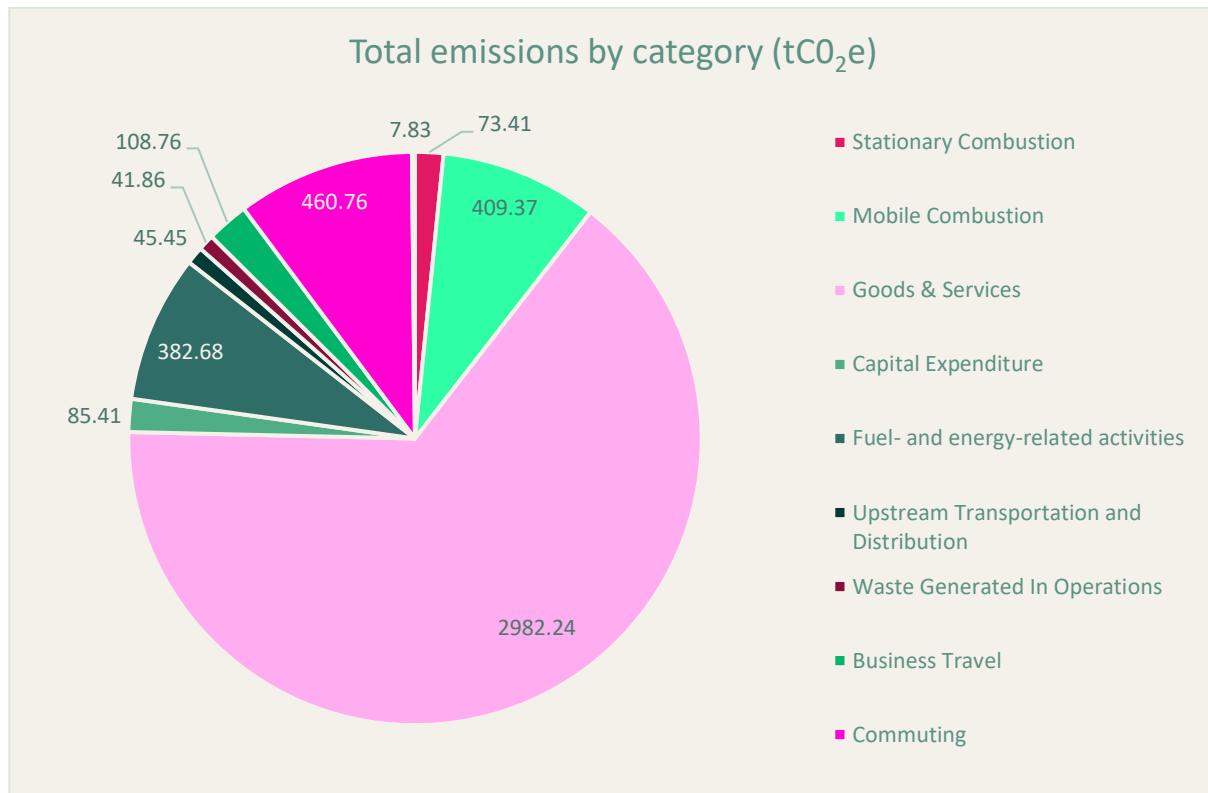
Our total emissions equate to a Carbon Intensity Metric of **39.7 tCO₂e per full-time employee equivalent (FTE)** based on 105.1 FTEs during the measurement period (using market-based emissions).

Current Emissions Reporting

Current Reporting Year: April 2024- March 2025	
Emissions	Total (tonnes CO ₂ e)
Scope 1	482.9
Scope 2*	Market-based: 0.0 Location-based: 283.7
Scope 3 including: - Purchased Goods & Services (including stock) - Capital Goods - Fuel & Energy Related Services - Business Travel - Upstream Transportation & Distribution - <i>Downstream Transportation & Distribution (none)</i> - Employee Commuting & Homeworking - Operational Waste & Water - <i>Upstream Leased Assets (none)</i> - Downstream Leased Assets - <i>Franchises & Investments (none)</i>	4115.0
Total Emissions*	Market-based: 4,597.8 Location-based: 4881.5

Our total emissions equate to a Carbon Intensity Metric of **39.05.tCO₂e per full-time employee equivalent (FTE)** based on 125.1 FTEs during the measurement period (using market-based emissions).

Carbon Emissions Breakdown



The largest contributor to emissions was Goods & Services, which accounted for 2,982.24 tCO₂e. This category includes emissions associated with the purchasing of Goods to run business operations, as well as the production goods purchased for the manufacturing of specialist vehicles and trailers. Commuting contributed 460.76 tCO₂e, reflecting emissions from employee travel to and from work and the different sites. Mobile Combustion was the next most significant source, responsible for 409.37 tCO₂e, covering emissions from company diesel vehicles and the associated transportation.

*Indirect energy emissions (GHG category; Fuel- and Energy-Related Activities) are those that occur upstream of energy use. In the other energy use categories e.g. business travel and employee commuting, we are accounting for the generation of electricity used or the combustion of fuels used. But these calculations do not consider the other emissions that occur e.g. the generation emissions of electricity lost in the transmission and distribution system or the well-to-tank (extraction, processing and transportation) emissions of fuels. To ensure we are measuring our full impacts, we have included these emissions for all scope 1, scope 2 (mandatory) and upstream scope 3 (optional) energy use activities.

Carbon Reduction

Our Net Zero targets

WH Bence is committed to achieving Net Zero by 2040. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year. To keep us on track, we have also set the following near-term targets to 2030.

Our near-term targets:

- Reduce scope 1 and 2 emissions by 50% from our baseline year by 2030.
- Reduce measured Scope 3 emissions by 50% from our baseline year by 2030.

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040.
- Neutralise any residual emissions using verified carbon offsets.

Progress

Emissions	Total Carbon Footprint (tonnes CO ₂ e)			% Change (Baseline vs current)
	Baseline year: 2021-2022	Previous year: 2023-2024	Current year: 2024-2025	
Scope 1	486.5	369.8	482.8	-0.8%
Scope 2 (market-based)	73.1	0.0	0.0	-100%
Scope 3	4,107.4	3780.6	4115.0	+0.2
Total emissions	4,666.9	4177.3	4597.8	-1.5%

Emissions	Carbon Intensity Metric (tonnes CO ₂ e / unit)			% Change (baseline vs current)
	Baseline year: 2021-2022	Previous year: 2023-2024	Current Year:2024- 2025	
Employees	49.1	39.7	39.1	-20.4

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions. Year 1 appointed Positive Planet to support with calculating baseline carbon footprint and reduction recommendations.	2023	1,2,3
Created a Green Team to lead initiatives. This team has been made up of members from different departments to support the roll out of initiatives and management of data, this includes sharing and collaborating throughout the organisation.	2023	1,2,3
ISO 9001 and ISO 14001 certification. As part of this management system, the organisation has put the following initiatives into place:	2012 (ISO 9001, ISO 14001)	1,2,3
WH Bence moved waste suppliers in 2025 from Suez to Biffa collection which will allow better tracking of waste throughout the year and a large % of their waste is incinerated.	2025	3
Transitioned from renting out and selling generators to renting out solar PV panels and large battery storage options, in order to completely eliminate these emissions (and those of our customers using these generators).	2025	3
WH Bence are in the process of planning to move to one site in the future. This is expected to reduce overall emissions associated with electricity and gas consumption.	TBC	1,2,3

Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets.

Reduction Plans – Scope 1 & Scope 2

Activity No.	Activity	Target Date	% Reduction Target	Category
1	We will do an energy audit of the new site (using an external auditor or a tool such as Business Energy Scotland's energy audit checklist) to identify any improvements that can be made to the building or its fixtures (e.g. lighting, light switches) that will reduce gas and electricity consumption. We will also look to reduce unnecessary consumption by turning down heating/air conditioning units and putting up notices to remind staff to turn off lights, monitors, etc, when not in use.	2027-2030	Medium	Stationary Combustion
2	Total location-based electricity emissions (National Grid energy mix) are still 283.7 tCO₂e so there is an opportunity to reduce energy use. We will implement behaviour change initiatives within the workplace for reduction of emissions, including clear messaging for turning off lights, computers and monitors, machinery and other electrical appliances where appropriate. We will assign roles and responsibilities to Green Team members. High-level monitoring of energy use is key to understanding further pinch points.	2030	Low-medium (location-based)	Purchased Electricity
3	To completely reduce stationary combustion to zero for the new site we will look at the feasibility of installing renewable heating technologies such as heat pumps or solar heating (following an energy audit to assess feasibility and payback periods) to generate 100% of heating demand. Remove onsite	2030	100% (location and market-based)	Stationary Combustion Purchased Electricity

	stationary combustion (gas) heating once heat pumps are installed.			
4	Conduct a review of company vehicles to outline a strategy for company vehicle electrification or clean energy sources: - determine which vehicles to electrify first, dependent on which vehicles are used most, which vehicles are most polluting, which vehicles are oldest, and what alternatives are available on the market. - for HGV tractor units, determine what source of power to switch to (this choice will probably come down to electric or hydrogen), depending on typical route distances, destinations, and availability of charging infrastructure. - determine a timeframe for vehicle electrification and commit to this. The UK Government's Plug-in Van and Truck Grant is available to help bridge the price gap between the cost of ultra-low emission vans and diesel vans.	2028-2030	100%	Mobile Combustion Purchased Electricity (EVs)

Based upon the above completed and planned initiatives, it is projected that Scope 1 & 2 carbon emissions will further decrease over the next five years from the current normalised measurement of 482.8 tCO₂e to 241.4 tCO₂e by 2030. This is a **reduction of 50%** and will keep us on track to Net Zero.

We also aim to implement the further initiatives below to reduce Scope 3 emissions:

Reduction Plans – Scope 3				
Activity No.	Activity	Target Date	% Reduction Target	Category
1	Commit to measuring the remaining downstream Scope 3 categories, meaning that year's carbon emissions measurement will be a full picture of WH Bence's carbon impact. Currently, the largest missing categories are product emissions (including use of sold products, and end of life treatment of sold products), meaning that once these are measured, specific reduction activities targeted at these categories will be able to be created.	2027	-	Product emissions
2	Commit to improving the quality of data in the next reporting year. For business travel, implement processes to better capture detailed expenses data, particularly for rail and flight travel, including start and end locations, number of tickets booked, and whether journeys are return trips. For hotel stays, ensure that relevant information is collected, such as location, number of nights stayed, and number of rooms booked. Ensure that this is then collected regularly throughout the year. For transportation and distribution include distances, weight and vehicle type.	2027	-	All categories
3	Consider training and engagement for the Green Team, leadership, and the wider employee base. Including and not limited to, creating spaces for environmental positive conversations (internal comms, newsletters, slack, Teams etc), certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. On average, certified learners	2026	2.5 - 7.5%	Commuting & Home Working Business Travel

	reduce their carbon footprints by 5-15%, of which ~50% are work-related.			
4	Add key sustainability questions to the existing supplier survey. For the next measurement commit to a Sustainability Supplier Survey to request further information regarding credentials – Plan to send these to the top 10-15 of your top suppliers by spend. This data collection will support reduction journey by gathering important data for future measurement & encourage supply chain integration towards Net Zero. Complete this audit within two phases: 1. Identify suppliers for engagement 2. Formulate and collect data (survey/scoring) Positive Planet to also conduct desk-based research on these top suppliers as well to see if from their websites we can gather any of their sustainability credentials. Once completed prioritise suppliers with lower carbon footprints as part of the above phased approach.	2025 - 2028	20%	Purchased Goods & Services
5	Review logistics partners/couriers including FedEx to work with to gather their emissions data, and/or switch to lower-carbon providers. Prioritise purchasing from local suppliers where possible to limit delivery mileage.	2026 - 2027	20%	Upstream Distribution Downstream Distribution
6	Develop and implement a Sustainable Travel Policy to support environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will	2026	30%	Business Travel Commuting

	support active travel and low emission travel options where appropriate. Commit to offering support to workforce with options for: - active travel schemes such as cycle to work - encouraging car sharing - public transport season ticket loans - EV salary sacrifice schemes. Utilise the emissions travel hierarchy: - Digital communication - Walking and cycling - Public and shared transport - EV's and car sharing/clubs - ICE vehicles and car sharing/clubs Consider creative ways to engage and support the workforce to influence change. Examples include setting an internal organisation carbon credit scheme (limit that to a number of tCO₂e per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling.			
7	Continue to offer solar panels and battery storage to mobile trailers which require constant off-grid power. Currently WH Bence have developed a large hybrid trailer and they are in the process of developing a small one.	2027-2028	-	Use of Sold Products <i>(not yet measured)</i> Downstream Leased Assets
8	Progressively phase out fossil fuel vehicle options, starting with the vehicle categories which are easiest to electrify (eg cars and vans) and ending with the hardest to electrify (eg HGVs).	2030-2038	100%	Use of Sold Products <i>(not yet measured)</i>

Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 carbon emissions will further decrease over the next five years from the current normalised measurement of 4115.0 tCO₂e to 2057.5 tCO₂e by 2030. This is a **reduction of 50%** and will keep us on track to Net Zero.

Declaration and Sign Off

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

This Carbon Management Plan has been reviewed and approved by WH Bence Executive Team.

Signed on behalf of WH Bence:



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

² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

Name: Denise Taljaard

Position: Sales Executive

Date: 17 April 2026