

Witlens Ltd Carbon Reduction Plan

Issue date: 23 October 2026

Version: 1.0 - Initial publication

Plan owner: Munya Wilson, Nominated Individual

Review date: 23 October 2027, or earlier when the emissions inventory is completed

Commitment and management approval

Witlens Ltd is committed to achieving Net Zero greenhouse gas emissions from its UK operations by 31 December 2050. Management has approved this plan and its programme of carbon reduction and data collection. Approval of the plan does not constitute independent verification of the emissions estimates.

We will reduce the environmental impact of travel, office energy use, purchasing and waste while maintaining safe, reliable and person-centred care. Existing measures include electronic care records, geographical care-run planning and consideration of staff locations when allocating visits.

Reporting approach

This initial publication sets out our carbon reduction commitments and an estimate-based starting point. The reference period is 1 January to 31 December 2026. As the year is not complete at the issue date, the numerical estimates are full-year planning projections. They are not measured annual consumption or evidence of emissions already reduced.

We will establish a completed annual baseline using available operational records and documented estimates. The same reporting boundary and period will be applied consistently. The first full inventory will be completed by 30 April 2027. This will establish the fixed baseline for future comparisons; subsequent recalculations will be explained.

Organisational boundary

We use an operational control approach covering Witlens Ltd's UK operations. The initial assessment includes our office and seven company-owned vehicles: two petrol cars and five petrol hybrid cars used to support service users. The vehicle estimate assumes that all seven remain under Witlens' operational control.

Office electric heating, lighting and equipment are included under purchased electricity. Electricity purchased directly by tenants for 13 supported living bungalows and tenants' ordinary household waste are excluded where outside Witlens' operational control. Waste arising from our care operations remains within the assessment. We will check for additional premises, company-purchased plug-in charging and other direct sources, such as relevant refrigerant leaks.

Estimated emissions and assumptions

The following figures use the assumptions stated below. The 2026 UK Government conversion factors used are 2.075 kg CO₂e per litre for petrol with the average biofuel blend and 0.13096 kg CO₂e per kWh for UK electricity generation. Electricity is reported on a location-based basis.

Category	Projected 2026 emissions
Scope 1 - Company vehicle fuel	1.14 tonnes CO ₂ e
Scope 2 - Office electricity	1.05 tonnes CO ₂ e
Scope 1 and 2 subtotal	2.19 tonnes CO ₂ e
Scope 3 - Upstream transportation and distribution	Not quantified in this edition
Scope 3 - Waste generated in operations	Not quantified in this edition
Scope 3 - Business travel	Not quantified in this edition
Scope 3 - Employee commuting	Not quantified in this edition
Scope 3 - Downstream transportation and distribution	Applicability under assessment
Complete organisational emissions total	Not established; Scope 1 and 2 subtotal is not the full footprint

Vehicle fuel estimate

The model assumes 6,000 miles across the entire fleet over the full year, distributed equally between seven vehicles. It assumes fuel efficiency of 40 miles per UK gallon for the two petrol cars and 55 miles per UK gallon for the five petrol hybrids. These are planning assumptions rather than measured fuel efficiencies. One UK gallon is 4.54609 litres.

Estimated fuel consumption is approximately 549 litres. Multiplying by 2.075 kg CO₂e per litre produces approximately 1.14 tonnes CO₂e. The calculation assumes petrol-fuelled hybrids and no separately purchased charging electricity. Any plug-in charging or different fuel type will be incorporated when records are reviewed.

Office electricity estimate

The office is modelled at 8,000 kWh annually, including electric heating, lighting and equipment for an office accommodating seven staff. This is an assumed planning allowance, not a benchmark or a reading from our bills. Multiplying by 0.13096 kg CO₂e per kWh gives approximately 1.05 tonnes CO₂e.

The combined 2.19 tonnes figure is a subtotal only. Missing categories are not treated as zero. These activity assumptions have not been validated against bills or complete mileage records and could materially understate or overstate actual emissions. We will replace them with the best available data and explain revisions.

Scope 3 measurement programme

We will collect the following information without double-counting company vehicle emissions, business travel and commuting. We have not assigned unsupported numerical values to categories for which no activity information is available.

Category	Measurement method
Upstream transportation and distribution	Review deliveries of PPE, cleaning materials, equipment and office supplies. Request supplier transport data or estimate our allocated share using delivery distance, vehicle type or freight information.
Waste generated in operations	Obtain contractor records or estimate quantities by waste type, collection frequency and treatment route. Include relevant care-related waste; separate tenant household waste.
Business travel	Review mileage claims and rostering records for employees' own-vehicle travel between visits, meetings and training. Add other work travel where relevant. Company-owned vehicles remain in Scope 1.
Employee commuting	Survey staff on transport modes, return distances and days travelled. Apply results to the relevant workforce and reporting period, avoiding overlap with business travel.
Downstream transportation and distribution	Assess whether any sold products generate third-party transport to end users. If the category does not apply to our care service activities, record the reason. Service-user journeys in controlled company vehicles are already in Scope 1.

The plan owner will coordinate collection with finance, HR, scheduling and purchasing staff. Where measured information is unavailable, calculations will use documented assumptions, a suitable conversion factor and a clear explanation of limitations. Records and workings will be retained.

Reduction targets

Target date	Target against the completed baseline
2030	20% reduction
2040	60% reduction
31 December 2050	Net Zero

These are forward-looking management targets, not claims of reductions already achieved. The percentages will be assessed against the completed inventory, including relevant Scope 3 categories. We will review feasibility following baseline completion and explain any subsequent target changes. We will monitor absolute emissions and emissions per delivered care hour to understand the impact of service growth.

We will prioritise reductions in our own activities and supply chain. Any approach to residual emissions will be assessed transparently at the relevant time; no carbon neutrality or offsetting achievement is claimed by this plan.

Carbon reduction action plan

Action	Owner	Timing
Complete electricity, fuel and mileage review; confirm boundary and replace planning assumptions.	Plan owner and finance	31 January 2027
Complete staff travel survey and obtain supplier delivery and waste information.	HR, operations and purchasing	31 March 2027
Complete and publish the first full annual emissions inventory and fixed baseline.	Plan owner and senior management	30 April 2027
Review geographical care runs and avoid unnecessary mileage while protecting visit times, continuity and choice.	Scheduling and operations	Monthly
Record business mileage and examine travel emissions and avoidable journeys.	Operations and finance	Quarterly
Review office energy use, heating controls and switching off unused equipment; assess renewable electricity at renewal.	Management	Quarterly and at renewal
Reduce unnecessary printing, recycle and segregate waste; maintain safe PPE and clinical waste arrangements.	Managers and staff	Ongoing; quarterly review
Consider supplier packaging, durability, delivery consolidation and environmental information when purchasing.	Purchasing staff	At purchasing reviews
Assess lower-emission vehicle options and local recruitment opportunities without compromising service delivery.	Senior management and HR	Annually
Communicate environmental responsibilities through induction, staff meetings and operational updates.	HR and managers	At induction and ongoing

Monitoring and accountability

Senior management will oversee implementation. The plan owner will report quarterly on activity data, actions, barriers and progress against targets. Each action will have an accountable owner, with overdue actions escalated through governance meetings. We will check that environmental changes do not compromise safeguarding, infection prevention, accessibility or the needs and preferences of people receiving care.

We will update the plan annually and publish an earlier update once the first full inventory is available. Future editions will explain changes to reporting boundaries, assumptions, conversion factors and baseline calculations. The approved plan will be made publicly accessible through Witlens Ltd's website.

Approval and methodology reference

Approval: Approved by Witlens Ltd management for implementation and publication. Munya Wilson, Nominated Individual, is responsible for coordinating delivery and review. No individual signature or independent assurance is represented by this document.

Calculation reference: Department for Energy Security and Net Zero, *Greenhouse gas reporting conversion factors 2026*, flat-file version 1.2, revised July 2026. Fuel row: Petrol (average biofuel blend), litres, kg CO₂e. Electricity row: UK electricity, Electricity generated, kWh, kg CO₂e.

www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026

This edition is an initial estimate-based plan. It does not assert that a complete organisational carbon inventory or every procurement reporting requirement has been met.