Net Zero Decarbonisation Strategy

2022 – 2040

Revision 2 [September 2025]

Our purpose

To create a **healthier**, **safer**, and more **beautiful** world.

Our mission

To be the market leader and trusted partner for clients.

Our values

Department:	ESG	**Review date:**	August 2025
		Next review date	August 2026

Revision	Date	Revision Description	Requested by
01	April 2025	Creation of document	Lynda Simmons
02	September 2025	Further alignment with SBTi criteria.	Lynda Simmons
03	February 2026	Update to wording in 3 Carbon offsetting position	Jon Fraser

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Head of ESG Signature: _____

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1 Introduction

The Nurture Group is a multi-award-winning national horticulture and green service provider. Delivering an exceptional quality service with 4,000+ direct employees, operating from 22 regional offices, 150 depots, and over 20,000 sites across the UK.

As a leading provider of grounds maintenance for the corporate and private sectors, we serve a diverse range of clients, including business parks, retail, leisure, offices, and heritage sites. Specialising in grounds maintenance, landscape construction, winter gritting, plant displays, pest control, arboriculture and green solutions.

With a purpose to create a healthier, safer, and more beautiful world, Nurture has a strong ESG focus and a passion for sustainability and biodiversity practices, partnering with clients to deliver proactive, innovative solutions that benefit the environment.

"Our services and the manner in which we deliver them also has an impact on the environment and the communities in which we work, and as a company we seek to understand our business' impact on the wider world and consider how we can use this impact in a positive way by taking a responsible attitude."

Gareth Kirkwood OBE
Chief Executive Officer

2 The Nurture Group Net Zero Commitment

The Nurture Group commits to managing and reducing the GHG emissions from our operations, with the aim of reaching Net Zero emissions for scopes 1, 2 and 3 by 2040 at the latest.

Within the Nurture Group ESG framework our key environmental focal areas are Net Zero Pathway, Supply Chain Engagement and Procurement and Equipment and Transport.

The two documents which form our Net Zero pathway planning and tracking are the Net Zero Decarbonisation Strategy and Carbon Management Plan. The Net Zero Decarbonisation Strategy sets out our policies and strategy to work toward net zero emissions. The Carbon Management Plan tracks performance against the strategy over time.

To assist with our Net Zero Decarbonisation Strategy, we have made the decision to sign up to the Science Based Targets initiative (SBTi), a globally recognised collaboration between its founding partners, CDP, the United Nations Global Compact, World Resources Institute, the Worldwide Fund for Nature, and We Mean Business Coalition. It promotes best practice in emissions reductions and net-zero targets in line with climate science.

In June 2025, Nurture Landscapes Holdings Limited received formal validation from the Science Based Targets initiative (SBTi) for its science-based emissions reduction targets. This formal validation confirms our commitment to achieving net-zero greenhouse gas (GHG) emissions across our entire value chain by 2050.

We at the Nurture Group will follow the targets set in the Science Based Targets Initiative (SBTi) Corporate Net Zero Standard. This targets a reduction in all scopes as follows:

Near-term commitment:
The Nurture Group commits to reduce scopes 1, 2 & 3 emissions 42% by 2030 from a FY 2022-23 baseline year.

Long-term commitment:
The Nurture Group commits to reduce scopes 1,2 & 3 emissions 90% by 2040 from a FY 2022-23 base year.

The Nurture Group will do this by:

- Following international standards including the World Resource Institutes' Greenhouse Gas Protocol and Defra's GHG reporting guidelines for assessing carbon emissions.
- Putting in place a management plan to reduce absolute emissions in accordance with our agreed targets and milestones.
- Creating and tracking several interim key performance indicators, which will form an integral part of our broader ESG Framework.
- Assessing and reporting on our carbon footprint on an annual basis with quarterly internal updates to monitor progress.
- Comparing both our annual absolute and intensity emissions to base year targets and projections to evaluate emissions reduction performance.
- Setting near, and long-term targets and agreed milestones in line with the SBTi commitments to reduce emissions year on year.
- Reviewing the calculation methodology against the Green House Gas Protocol using DEFRA, Office for National Statistics and other suitable conversion factors to improve our accuracy of reporting.
- Helping to develop best practice including lobbying the appropriate government bodies or agencies for change.

In previous years, it has been our approach as a company to maintain a carbon neutral status in accordance with BSI PAS 2060. Once absolute emissions were reduced as much as possible in the year, we would offset our residual emissions through projects verified against the international Verified Carbon Standard (VCS), Gold Standard or Certified Emission Reductions (CERs). However, in response to the declared closure of the BSI PAS 2060 specification in November 2025 we have made the decision to divert the allotted funds towards emissions reducing projects and activity across our business, to support efforts to reduce our absolute emissions (in accordance with our strategy).

3 Carbon offsetting position

Our principal focus is to reach Net Zero by 2040. To achieve this, we commit to achieving carbon reductions within our organisation, and to offset all residual emissions on an annual basis until Net Zero has been reached. Offsetting at intervening stages is voluntary in accordance with the SBTi guidance.

Our offset projects and methodology for offsetting meet the following principles as set by BSI in PAS 2060:2014, section 9; Offsetting residual GHG emissions:

The offsets we purchase or the allowance credits we surrender represent genuine, additional GHG emission reductions elsewhere.

The projects involved in delivering our offsets meet the criteria of additionality, permanence, leakage and double counting.

Our carbon offsets are verified by an independent third-party verifier.

Our credits from carbon offset projects are only issued after the emission reductions associated with the offset project had taken place.

Our credits from carbon offset projects were then retired within 12 months from the date of the declaration of achievement of carbon neutral status.

Our credits from carbon offset projects were supported by publicly available project documentation on a registry which provided information about the offset project, quantification methodology and validation and verification procedures.

Our credits from carbon offset projects were stored and retired in an independent and credible registry.

Historically our offsetting calculations excluded emissions associated with:

- Well to tank
- Transmission and distribution
- Downstream processing and use of sold products
- Employee commuting

4 Decarbonisation strategy and methodology

The Nurture Group has been calculating emissions since 2019. We continually strive to improve the way in which we capture and calculate data to ensure that reporting is as accurate a representation of group emissions as possible.

To deliver continual improvement we have set a Net Zero target with the Science Based Targets Initiative (SBTi) and are committed to reduce our emissions by 42% by 2030 and 90% by 2040 in line with climate science in order to limit global warming to 1.5°C above pre-industrial levels. As climate science evolves the group will strive to remain at the cutting edge of carbon reporting standards.

In previous years, with the initial implementation of carbon reporting, the group-maintained carbon neutral status in accordance with PAS2060, however, we have now made the decision to divert the funds towards emissions reduction projects and activity, which will support us in our achievements to reduce our absolute emissions. Our focus at the point of approaching Net Zero in FY 2039 - 2040 will be to source validated high-quality carbon removals projects that address the remaining 10% residual emissions.

We will track our performance against our Net Zero strategy KPIs in our Carbon Management Plan and record the latest information in our annual ESG report. We'll review our emissions for the reporting period and undertake an analysis of the data sets to understand and act upon our most significant impacts. Carbon reduction strategies will be applied in the first instance to our most significant impacts with longer term targeting being aimed at elements which sit lower in the impact significance hierarchy.

In preparation for setting Science Based Targets our baseline has been reset to FY 23. The selected year represents a return to BAU post COVID and a more rigorous and consistent reporting methodology. To account for growth in absolute reductions we have also adopted a base year recalculation methodology. We will continue to allow for acquisitions in subsequent years through recalculation of our baseline in accordance with GHG Protocol guidelines (see below).

To facilitate the planning and implementation of de-carbonisation actions we have created the 'SBTi working group'. The SBTi working group consists of a collection of senior stakeholders which represent each vertical of the business (grounds maintenance, landscape construction, winter gritting, pest control, plant displays and arboriculture) as well as internal support functions (fleet & assets, IT, ESG, property and procurement).

Base year recalculation strategy

The Nurture Group has a strong track record of growth through acquisitions and will continue to do so as an integral part of our commercial strategy. As stated previously at the end of each reporting year, we will revisit and if appropriate, recalculate our base year to accommodate the impact of the acquisition(s).

The emissions associated in any one year with new acquisitions will be calculated utilising data from the formal integration date with historic emissions back tracked and included in our baseline year.

The Nurture Group will do this by:

For each new acquisition the baseline and subsequent years up to the integration date will be re-measured to adjust for acquisitional growth as per guidance set out in the Green House Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (p104, 9.3) and World Resource Institutes' base year recalculation methodologies for structural changes, appendix E to the GHG Protocol Corporate Accounting and Reporting Standard Revised Edition (2005), p2.

As the above guidance recommends, emissions will be recalculated for the entire year ('all-year' option), rather than only for the remainder of the reporting period after the structural change occurred (the 'pro-rata' option). This is described as the all-year option, since the inventory always includes emissions from all facilities from January to December.

Considering differentiating methods for recalculation when accounting for the *timing* of recalculation. As the above guidance stipulates "it is possible to make the recalculation only in the report for the year after the structural change, i.e., as if the structural change had occurred at the end of the year (this could be termed the year-after option). The default option (if sufficient data is available) would be to make the recalculation already in the report for the year of the structural change, i.e. as if the structural change had occurred at the beginning of the year (same-year option). Switching between these two options does not influence the ultimate comparison over time under the fixed base year, just as when comparing the pro-rata and the all-year options."

Base year recalculation methodology

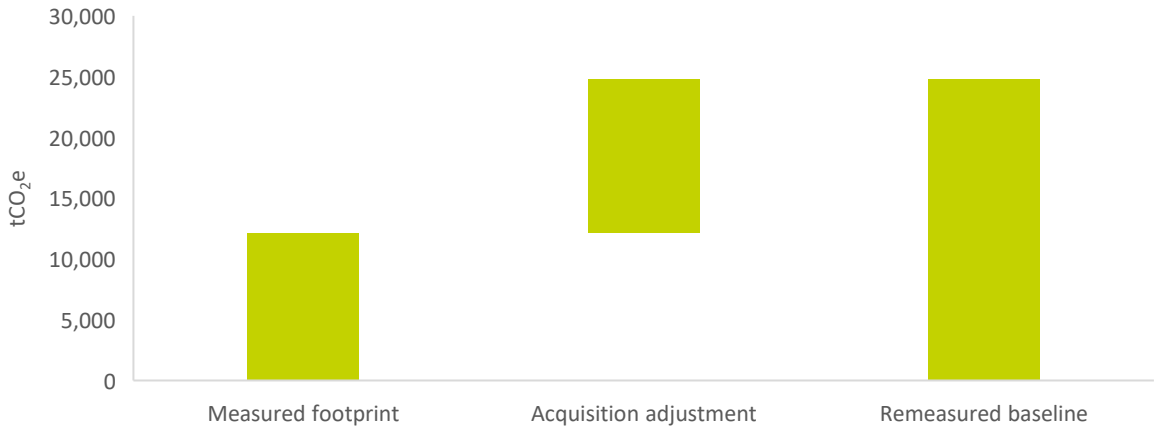
The methodology which has been adopted is "base year recalculation methodologies for structural changes using a fixed base year."

- Audited accounts have been used to determine the revenue of each acquisition in the years prior to integration to the baseline year
- The Nurture Group's intensity ratio for the relevant financial year was applied to the acquisition's annual turnover for the same period
- Where an accounting year did not run from 1st April to 31st March the reporting period with the majority of time matching Nurture Group's financial year was used e.g. acquisition 1 whose reporting period runs from 1st January to 31st December and were integrated in April 2023. Acquisition 1's financial year

ending 31 Dec 2022 is accounted for in Nurture's financial year ending 31st March 2023

- In the year of integration, revenue was used for the period from the start of the financial year up to the integration date from which point data was collected in line with the wider group. Actual revenue was used wherever available, otherwise the following method was applied, and pro-rata'd based on the number of months from the start of the financial year to the integration date
- Wherever there was not a period of 12 months reported in the audited accounts, the total stated revenue was divided by the number of months covered by the accounts this was then multiplied by 12 to give an indicative annual revenue figure

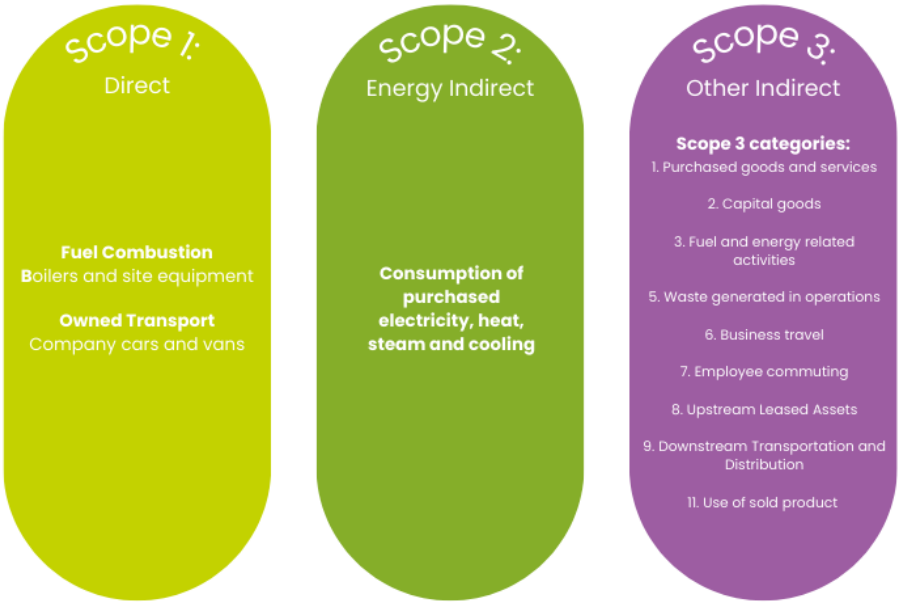
The following chart demonstrates the preceding methodology applied to the baseline year.



5 Net Zero target boundary

The Nurture Group's organisational boundary will be used as the basis for our Net Zero journey.

The scope of the Net Zero plan is as follows:



The relevant scopes 1, 2 and 3 emissions will be included in assessments. The areas not within the scope of our Net Zero and Climate Management Plan have been omitted for the following reasons:

1. Category 4. Upstream Transportation and Distribution is excluded from our assessment as any emissions associated with upstream delivery of product is captured within Category 1. Purchased Goods & Services

2. We have established Category 10. Processing of Sold Products, Downstream Leased Assets,14. Franchises and 15. Investments are not relevant to our business, and these are excluded from our assessment

3. We have identified Category 12: End-of-Life Treatment of Sold Products is pertinent to our business; however our current processes do not allow for accurate reporting. We have taken a view to define a reporting methodology and introduce this in future reporting

We have reviewed all scopes to re-categorise our emissions reporting to support our SBTi submission. As part of this process, we have expanded the number of categories we now report in scope 3. The below list is our full scope 3 inventory, reported within our carbon footprint (n.b. these weren't all omitted historically but are now categorised differently).

6 Net Zero emissions scenario

Net Zero journeys following Science Based Targets are aligned to an emissions scenario. This scenario relates to the emissions reductions required to keep global warming below 1.5°C above pre-industrial levels. The SBTi strongly encourages companies to commit to the highest level of ambition by setting a 1.5°C aligned target. Naturally, this means stricter targets and projections but leads to a reductions goal that is more strongly aligned with the Paris Agreement 2015 and provides the best opportunity for addressing climate change.

The Nurture Group's Net Zero targets are aligned with a 1.5°C scenario.

Net Zero timeline

Although many companies set their long-term target as Net Zero by 2050, other targets may be made prior to this. In accordance with our SBTi commitments at the Nurture Group, we aim to reach our long-term target for Net Zero emissions by 2040 supported by annual interim milestones. In addition, we have established a near term target of 42% reductions across all scopes to be achieved by 2030. Our 2040 Net Zero residual emissions are aligned with SBTi methodology.

The Nurture Group will follow the targets set in the Science Based Targets Initiative (SBTi) Corporate Net Zero Standard. This targets a reduction in all scopes as follows:

Near-term commitment:
The Nurture Group commits to reduce scopes 1, 2 & 3 emissions 42% by 2030 from a 2022-23 baseline year.

Long-term commitment:
The Nurture Group commits to reduce scopes 1,2 & 3 emissions 90% by 2040 from a 2022-23 base year.

Scope 2 Accounting Approach

There are two approaches used to account for scope 2 emissions, which result from purchased electricity, heat or steam (i.e. district heating).

The location-based approach uses emissions conversion factors published by the UK Government. For electricity, the emissions conversion factor reflects the average emissions of the UK electricity grid for the given year. These emissions factors are used for scope 2 under mandatory reporting regulations, such as SECR.

Conversely, the market-based approach to Scope 2 calculates emissions based on the fuel mix associated with the supplier. For electricity, suppliers purchase from a range of generating assets, such as renewables, nuclear, coal, oil and natural gas. The emissions factor disclosed by the supplier reflects the sources of energy they purchase electricity from. This allows organisations to account for zero carbon electricity contracts in their footprint. For purchased heat, the emissions factor would relate to the generating facility, i.e. CHP or biomass.

To reflect the Nurture Group's energy procurement, location and market-based electricity factors will be used when reporting on scope 2 electricity. To ensure a consistent approach, the location and market-based approach will also be used to monitor absolute reduction whilst market based will be used to identify intensity factors for both scope 2 target setting, and yearly progress tracking.

Scope 3 accounting approach – purchased goods and services

According to the GHG Protocol for Carbon Accounting, companies may use the methods listed in Figure 1 to calculate scope 3 emissions from purchased goods and services.

The first two methods, supplier-specific and hybrid, require the reporting company to collect data from their suppliers. As shown in Figure 1 this would include the suppliers' scope 1 and 2 data, as well as their upstream emissions – this is called cradle-to-gate.

Alternatively, the second two methods, average-data and spend-based, use secondary data (i.e. industry average data on CO_2e per tonne of product, or CO_2e per monetary value of goods).

These methods are listed in order of how accurate the calculation is to the individual supplier of a good or service.

1) Supplier-specific method – collects product-level cradle-to-gate GHG inventory data from goods or services suppliers.

2) Hybrid method – uses a combination of supplier-specific activity data (where available) and secondary data to fill the gaps.

This method involves:

- Collecting allocated scope 1 and scope 2 emission data directly from suppliers
- Calculating upstream emissions of goods and services from suppliers' activity data on the quantity of materials, fuel, electricity, used, distance transported, and waste generated from the production of goods and services and applying appropriate emission factors
- Using secondary data to calculate upstream emissions wherever supplier-specific data is not available

3) Average-data method – estimates emissions for goods and services by collecting data on the weight (e.g., kilograms or pounds), or other relevant units of goods or services purchased and multiplying by the relevant secondary (e.g. industry average) emission factors (e.g. average emissions per unit of good or service)

4) Spend-based method – estimates emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant secondary (e.g., industry average) emission factors (e.g. average emissions per monetary value of goods)

Improving the accuracy of the scope 3 calculations is a long-term objective for The Nurture Group. This will allow the Nurture Group to make procurement and operational

decisions based on the carbon intensity and absolute emissions of our suppliers and services in future years.

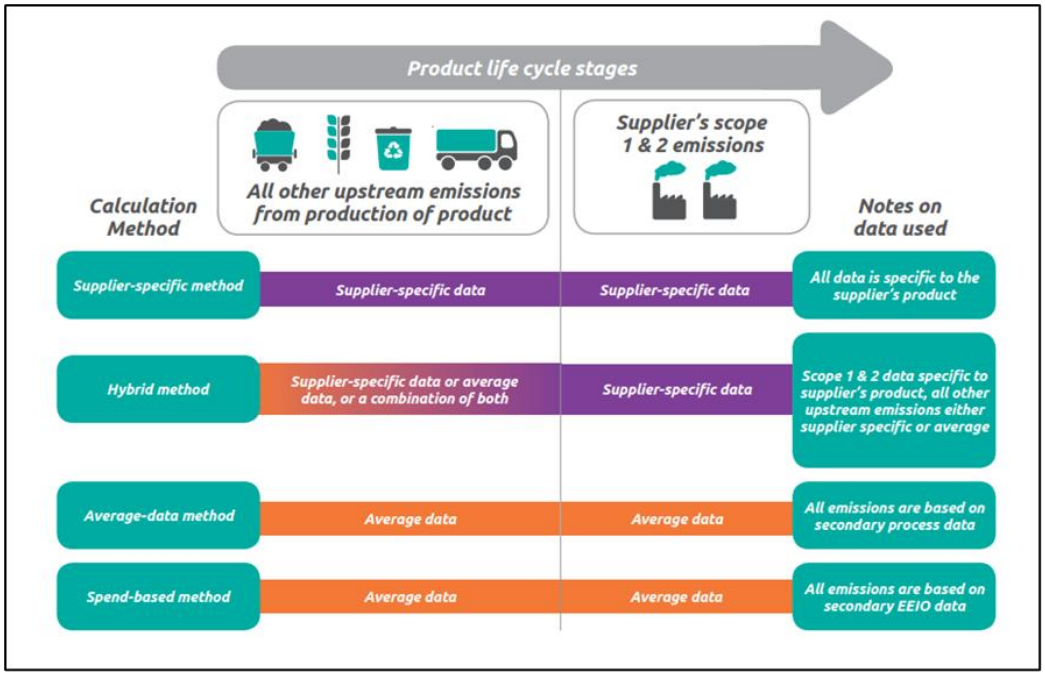


Figure 1: GHG Protocol Scope 3 Calculation Guidance

Neutralisation of Residual Emissions

Net Zero journeys in line with PAS 2060 required residual emissions (the emissions remaining after a company has reduced as much as practically possible in that year to be neutralised (or offset) using verified carbon credits. More detail on offset credits can be found page 5-6.

The previous use of carbon credits is not counted as emission reductions toward the progress of our SBTi targets. Carbon credits are only considered to be an option for neutralising residual emissions or to finance additional climate mitigation beyond science-based emission reduction targets.

Performance tracking

Two primary characteristics of GHG performance can be reported. One relates to the total GHG impact of a business; referred to as the absolute quantity of GHG emissions emitted. The alternative relates to the company's GHG emissions standardised by a business metric that results in a ratio indicator referred to as an intensity ratio. The GHG Protocol Corporate Standard requires reporting of absolute emissions; reporting of ratio indicators is optional. Ratio indicators provide information on performance relative to a business' size.

Companies may choose to report GHG intensity ratio indicators to evaluate performance over time and show performance in relation to targets and base years

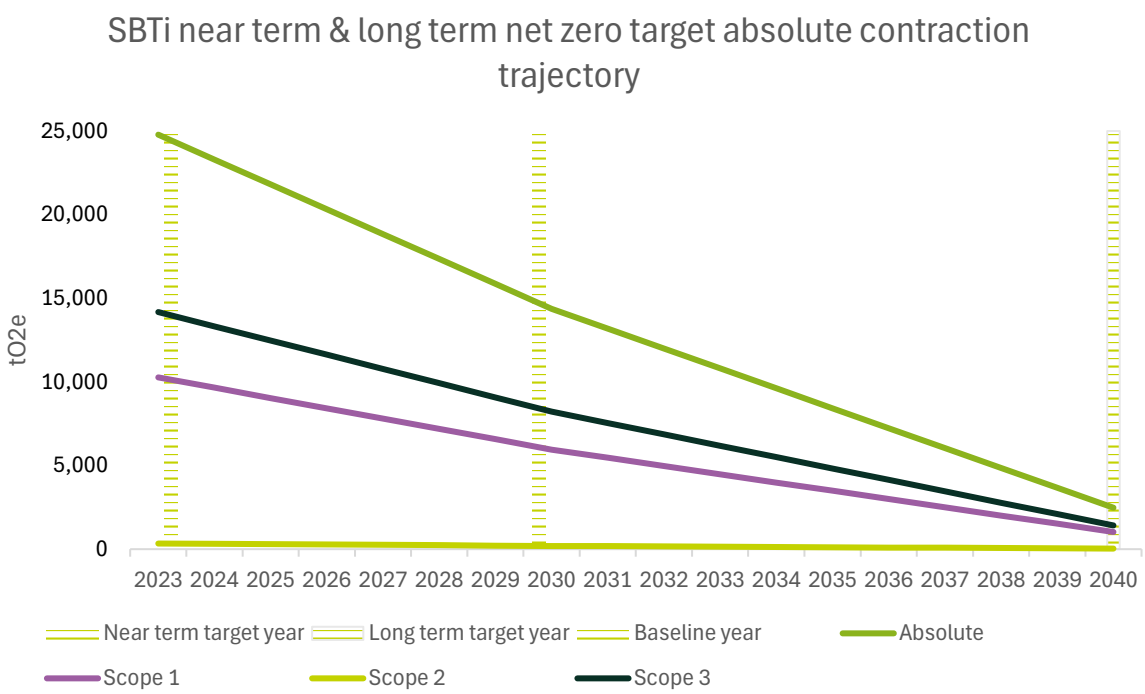
(see chapter 11 of the Green House Gas Protocol Corporate Accounting and Reporting Standard).

The Nurture Group will record both absolute emissions and ratio indicators (intensity ratio). For year-on-year performance tracking we will compare absolute emissions. To account for growth through acquisitions, the baseline and subsequent years will be adjusted on an ongoing basis.

7. SBTi projections & targets

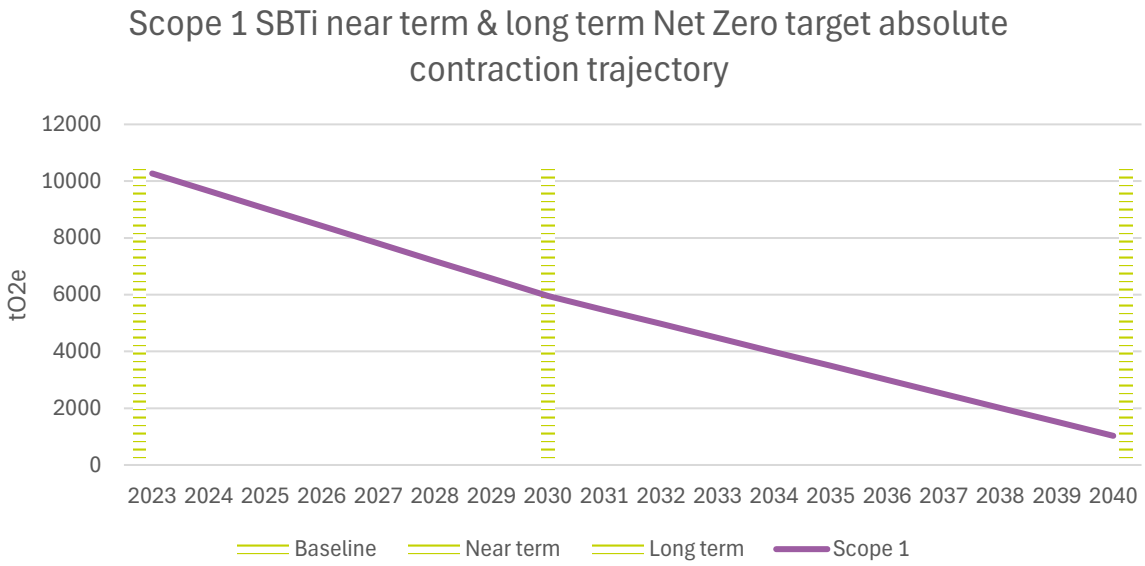
Net zero pathway to 2040

The Nurture Group's projected absolute (scope 1, 2 & 3 total) and individual scopes reductions using the SBTi absolute contraction approach is shown below.



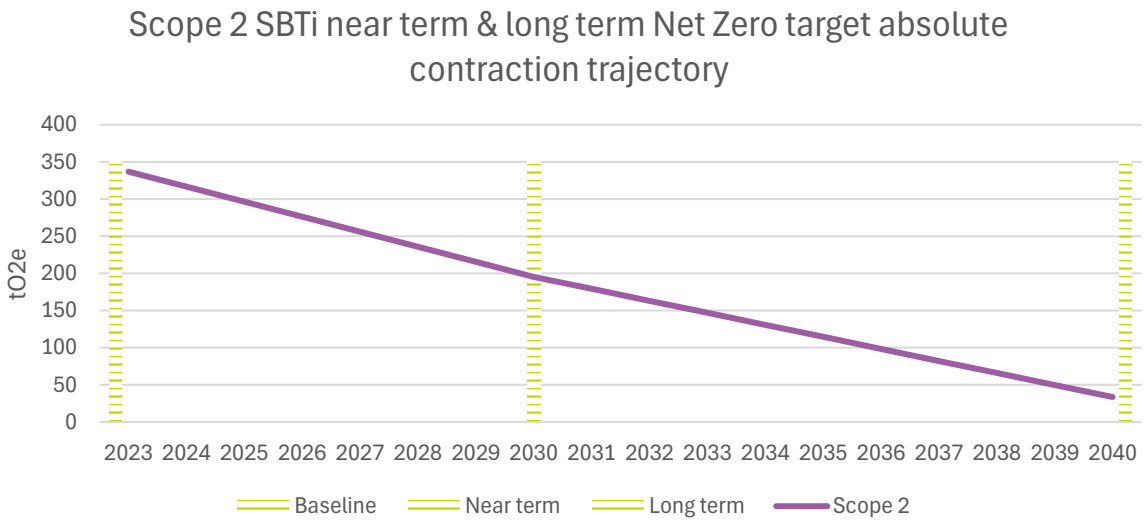
Scope 1 projections & targets

The Nurture Group's projected scope 1 reductions using the SBTi absolute contraction approach is shown below.



Scope 2 projections & targets

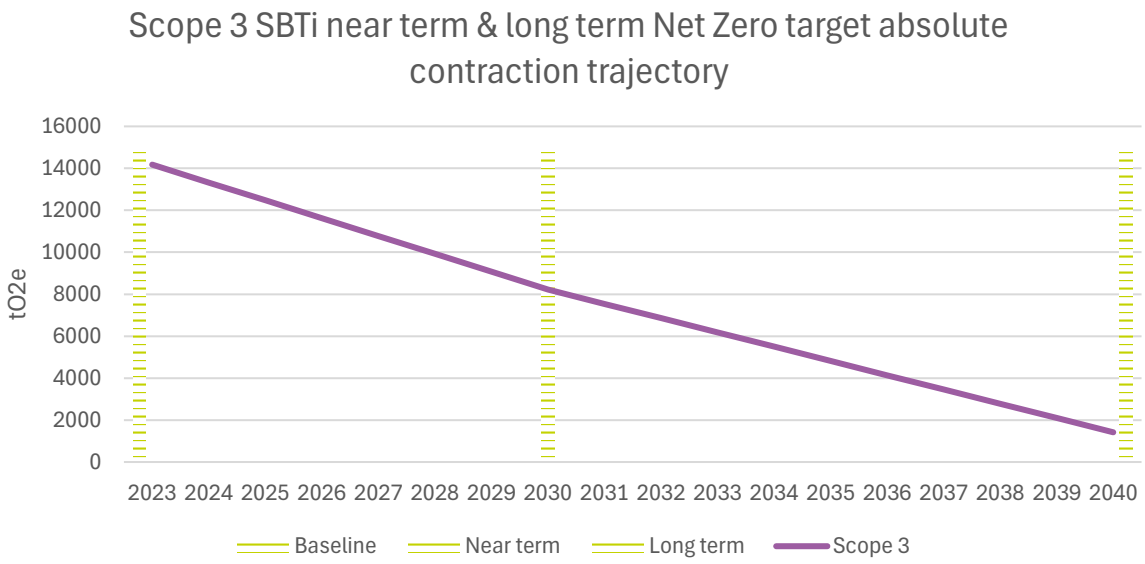
The Nurture Group's projected scope 2 reductions using the SBTi absolute contraction approach are shown below.



Scope 3 projections & targets

Calculated using the physical intensity contraction approach, our scope 3 emissions projections are shown below.

We have produced our scope 3 projections based on the revised baseline year (2022/23) due to improved methodology for scope 3 reporting.



8. Net Zero carbon reduction actions

Carbon reduction actions are designed to help our company reduce our carbon emissions and meet our targets. The following tables represent an exhaustive list of potential actions which can be undertaken to reduce emissions. Please refer to our Carbon Management Plan for performance tracking on specific actions.

Scope 1 (SC1)

Action number	Action
Historic action	Review company car policy in line with the advances in electric & plug-in hybrid vehicles.
SC1 - 1	Review approach for commercial vehicles and vans in line with advances in electric and plug-in hybrid vehicles.
SC1 - 2	Review passenger commuting in line with the advances in electric & plug in hybrid vehicles.
SC1 - 3	Energy Purchasing (Gas) - Green Gas
SC1 - 4	EV charge point installations Depots
SC1 - 5	EV charge point installations Domestic
SC1 - 6	Electrification of commercial vehicles diesel
SC1 - 7	Alternative fuels HVO for commercial vehicles
SC1 - 8	Alternative fuels for commercial vehicles not currently available e.g. Hydrogen
SC1 - 9	Route optimisation inc. telematics
SC1 - 10	Low resistance tyres
SC1 - 11	Driver eco driving training
SC1 - 12	Electric car options preference for company cars
SC1 - 13	Vehicle selection approach, selection based on vehicle efficiency
SC1 - 14	Electrification of equipment (large plant)
SC1 - 15	Electrification of equipment (2 stroke)
SC1 - 16	Alternative fuels for plant HVO
SC1 - 17	Construction Hired plant run on HVO

SC1 - 18	Alternative fuels for machinery not currently available (re: petrol) e.g. Hydrogen
SC1 - 19	Thermostats at depots
SC1 - 20	Insulation
SC1 - 21	Double Glazing
SC1 - 22	Draft exclusion
SC1 - 23	Door closures
SC1 - 24	Fugitive reductions
SC1 - 25	Review depot heating - gas boiler replacement

Scope 2

Action number	Action
Historic action	Review & implement companywide energy strategy and energy reduction campaign across all sites; including staff awareness re: impact of energy waste.
SC2 - 1	Energy reporting – usage compared to previous period to identify increase or decreases in consumption patterns.
SC2 - 2	Energy Purchasing (electricity) - REGO/PPA
SC2 - 3	Review depot lighting
SC2 - 4	Lighting timer settings
SC2 - 5	Lighting movement sensor (PIR)
SC2 - 6	Car park/signage lighting replacement to LEDs
SC2 - 7	Requirement on energy ratings for white goods
SC2 - 8	Thermostats at depots
SC2 - 9	Insulation
SC2 - 10	Double glazing
SC2 - 11	Draft exclusion

SC2 - 12	Door closures
SC2 - 13	Consider installing a ground source heat pump.
SC2 - 14	Consider installing an air source heat pump.
SC2 - 15	Identify energy efficiency measures
SC2 - 16	Rationalisation of white goods
SC2 - 17	CCTV electrical equipment, selection, set up and controls
SC2 - 18	Switch off campaign
SC2 - 19	Electric gates review
SC2 - 20	Charging best practice - solar mobile and laptop chargers
SC2 - 21	Energy efficiency of office equipment
SC2 - 22	Procurement guidance for contractors using our energy on site (cleaners)
SC2 - 23	Solar panels to key buildings
SC2 - 24	Depot consolidation
SC2 - 25	Lighting switch from diesel generation to LED rechargeable
SC2 - 26	Transition legacy IT systems to energy-efficient cloud solutions
SC2 - 27	Choose cloud providers powered by renewable energy
SC2 - 28	Optimise server utilisation and software design to reduce energy consumption
SC2 - 29	Train staff on sustainable digital behaviours
SC2 - 30	Rationalise Tivoli electricity contracts to Group procurement
SC2 - 31	Add weather compensation controls to heating system
SC2 - 32	Carry out a pressure test, identify and treat identified air leakage. Enter result in EPC calculation
SC2 - 33	Consider installing building mounted wind turbine(s)

SC2 - 34	Consider installing solar water heating

Scope 3 – non-supply chain

Action number	Sope 3 category	Action
Historic action	Waste Generated in Operations	The recording of waste & recycling across the portfolio to identify further opportunity to lower environmental & carbon impact
Historic action	Waste Generated in Operations	Reduce number of suppliers to only those that can provide data. No new waste suppliers added that cannot provide data
SC3 – NSC - 1	Fuel and energy related activities not included in scopes 1&2	To be identified
SC3 – NSC - 2	Waste Generated in Operations	Clear definition of in scope and out of scope waste
SC3 – NSC - 3	Waste Generated in Operations	Decreasing volume going to landfill working toward zero to landfill
SC3 – NSC - 4	Waste Generated in Operations	Avoid ICT waste going to landfill
SC3 – NSC - 5	Supply chain	Decrease number of suppliers. Increase number of supplier direct data is gathered from
SC3 – NSC - 6	Waste Generated in Operations	Optimisation of services
SC3 – NSC - 7	Waste Generated in Operations	Packaging reduction from procurement
SC3 – NSC - 8	Waste Generated in Operations	Guidance for contractors using our site.
SC3 – NSC - 9	Business travel	Report on flight emissions based on distance as opposed to spend
SC3 – NSC - 10	Business travel	Business travel policy inc: Train not plane, Grey fleet electric incentive, home car charging, Public transport & Business meeting travel reductions
SC3 – NSC - 11	Business travel	Better data capture on expenses claims
SC3 – NSC - 12	Employee commuting	Employee commuting & home working policy inc: Salary sacrifice scheme for EV vehicles Cycle to work scheme, Car sharing, Community travel (minibus etc), Home charging
SC3 – NSC - 13	Employee commuting	Conduct travel survey and working from survey
SC3 – NSC - 14	Upstream Leased Assets	Electric car options preference for company cars

SC3 – NSC - 15	Upstream Leased Assets	Vehicle selection approach, selection based on vehicle efficiency
SC3 – NSC - 16	Downstream transportation & distribution	Courier selection based on sustainable options

Scope 3 – supply chain

Action number	Sope 3 category	Action
Historic action	Purchased Goods and Services	Green products & suppliers. To review current suppliers to the group to see if carbon footprint via the supply chain can be improved. Identify other categories that the activity or supplier specific data-based approach could be applied to and investigate suppliers' ability to provide reporting.
SC3 – SC - 1	Purchased Goods and Services	Research supply chain and identify high emitters
SC3 – SC - 2	Purchased Goods and Services	Rationalise supply chain focusing on those that have lower impact
SC3 – SC - 3	Purchased Goods and Services	Adaption of supply chain
SC3 – SC - 4	Purchased Goods and Services	Supplier reporting tool e.g. EcoVadis
SC3 – SC - 5	Purchased Goods and Services	Prioritise suppliers with SBTs for carbon reduction
SC3 – SC - 6	Purchased Goods and Services	Embed sustainability into digital service design in Technology Code of Practice
SC3 – SC - 7	Capital Goods	Research supply chain and identify high emitters
SC3 – SC - 8	Capital Goods	Rationalise supply chain focussing on those that have lower impact
SC3 – SC - 9	Capital Goods	Adaption of supply chain
SC3 – SC - 10	Capital Goods	Supplier reporting tool e.g. EcoVadis
SC3 – SC - 11	Capital Goods	Track assets to monitor usage and end of life outcomes
SC3 – SC - 12	Capital Goods & Purchased Goods and Services	Embed sustainability in procurement processes including energy efficiency and circularity of products
SC3 – SC - 13	Capital Goods & Purchased Goods and Services	Extend device lifespans through refurbishment and reuse
SC3 – SC - 14	Capital Goods & Purchased Goods and Services	Use emissions data to identify high-impact areas for reduction

9. Appendix – glossary

Term	Definition
GHG	GHG is an abbreviation of Greenhouse Gas. Greenhouse gases are gases that trap heat in the atmosphere, creating a greenhouse effect and causing climate change.
Scope 1	Scope 1 emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organisation (e.g. emissions associated with fuel combustion in boilers, furnaces, vehicles).
Scope 2	Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. Although scope 2 emissions physically occur at the facility where they are generated, they are accounted for in an organisation's GHG inventory because they are a result of the organisation's energy use.
Scope 3	Scope 3 emissions are the result of activities from assets not owned or controlled by the reporting organisation, but that the organisation indirectly impacts in its value chain. Scope 3 emissions include all sources not within an organisation's scopes 1 and 2 boundaries.
Net Zero	When a company has reduced their GHG emissions as close to zero as possible, with the remaining (residual) emissions being removed from the atmosphere through carbon offsetting.
Carbon Neutral	Making or resulting in no net release of carbon dioxide into the atmosphere, because of carbon offsetting.
Carbon Offsetting	Activity that compensates for the emission of GHGs (measured in carbon dioxide equivalents, CO_2e) by providing for an emission reduction elsewhere, using verified schemes. These include the Gold Standard, Verra and the Clean Development Mechanism.
Upstream Emission	Indirect GHG emissions from purchased or acquired goods and services. This could include the emissions associated with producing a product you purchase.
Downstream Emission	Indirect GHG emissions from sold goods and services. This could include the emissions associated with the disposal of a product you produce.
Transmission and Distribution (T&D)	Scope 3 emission associated with grid losses from scope 2 electricity. The energy loss that occurs in transmitting electricity from the generator to the organisation that purchases it.
Well-to-Tank	Upstream scope 3 emissions associated with extraction, refining and transportation of the raw fuel sources to an organisation's site (or asset), prior to use. For instance, the extraction and refining of petroleum.
Product Lifecycle Emissions	Emissions associated with a product, or assets use over its lifespan. This starts with raw material extraction, to the manufacture and the end-of-life treatment of the product.
Cradle to Gate	Partial product lifecycle, from resource extraction (cradle) to manufacture, to the gate (before it is used by the consumer).

Overview of Net Zero

What is Net Zero?

Net Zero is the term used when an organisation has reduced their greenhouse gas emissions as close to zero as possible, with the remaining (residual) emissions being removed from the atmosphere through carbon offsetting.

Greenhouse Gas Coverage

There are seven key Greenhouse Gases (GHGs) that contribute towards climate change, as covered by the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3).

Our Net Zero emissions targets include all of the above GHGs, expressed as a combination factor, carbon dioxide equivalent (CO_2e), which takes into account the global warming potential (GWP) of the above GHGs, expressed in terms of the GWP of one unit of carbon dioxide.

Green House Gas Protocol Corporate Accounting and Reporting Standard

The Greenhouse Gas Protocol Initiative is a multi-stakeholder partnership of businesses, non-governmental organizations (NGOs), governments, and others convened by the World Resources Institute (WRI), and the World Business Council for Sustainable Development (WBCSD), a Geneva-based coalition of 170 international companies. Launched in 1998, the Initiative's mission is to develop internationally accepted greenhouse gas (GHG) accounting and reporting standards for business and to promote their broad adoption.

The Green House Gas Protocol Corporate Accounting and Reporting Standard provides a step-by-step guide for companies to use in quantifying and reporting their GHG emissions. We have used the methodologies as set out in the standard to calculate our greenhouse gas emissions.

The Science Based Targets Initiative (SBTi)

The Science Based Targets Initiative (SBTi) is a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the Worldwide Fund for Nature (WWF). They define and promote best practice in emissions reductions and Net Zero targets in line with climate science.

In August 2023 we committed to set Net Zero (near – and long -term) company-wide emission reductions targets in line with climate science with the SBTi. In June 2025, Nurture Landscapes Holdings Limited received formal validation from the SBTi for its science-based emissions reduction targets. This formal validation confirms our commitment to achieving net-zero greenhouse gas (GHG) emissions across our entire value chain by 2050.

Science-based targets (SBTs) provide a clearly defined pathway for companies and financial institutions to reduce greenhouse gas (GHG) emissions, helping prevent the

worst impacts of climate change and future-proof business growth. Targets are considered 'science-based' if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement 2015 – limiting global warming to well below 1.5°C above pre-industrial levels. We have used this methodology to identify Net Zero residual emissions levels.