



2024-2025
Sustainability Report
Leading the way in Subsea Sustainability



ABOUT THIS REPORT

This report covers our Environmental, Social, and Governance (ESG) priorities for 2024-25. It outlines our commitments, priorities and performance on ESG. The data in this report covers the period from 1 January 2024 to 31 December 2024. We have also included stories and news from the period 1 January 2025 to 31 December 2025 to keep the reader informed of more recent progress. As we evolve our emissions reporting, in future we will endeavour to report these yearly to provide more timely sustainability related data for the reader.

The Report has been prepared in accordance with the [Global Reporting Initiative \(GRI\) Standards](#) for this reporting period. We have also mapped our activities to the [United Nations Sustainable Development Goals \(SDGs\)](#) that we feel we can best tackle as a company, and contribute to through our stakeholder engagements.

We hope you enjoy reading about our progress in the last 24 months, which has been substantial.



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ABOUT US

J+S Subsea's mission is to provide a complete suite of subsea engineering, refurbished equipment and lifecycle support solutions that enable operators to maintain production reliability while reducing cost and environmental impact. Our core capability lies in subsea production control, supported by in-house design, manufacturing, testing and asset life extension expertise. By combining technical depth with pragmatic delivery, we help North Sea and international operators manage ageing infrastructure, extend field life and improve operability under tightening regulatory and emissions requirements.



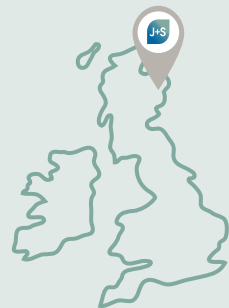
EMPLOYEES



REVENUE FY-24



**ESTABLISHED:
SEPT 2020**



**LOCATION:
DYCE**

Our operating model focuses on three areas that materially influence subsea asset performance.



First, we design and manufacture new subsea control and connectivity solutions tailored to specific field conditions, ensuring compatibility, operability and long-term maintainability.

01



Second, we refurbish and recertify critical components, giving clients access to reliable, cost-effective alternatives to long lead new-build items.

02



Third, we provide responsive engineering support that assures integrity, availability and safe operation throughout the equipment lifecycle.

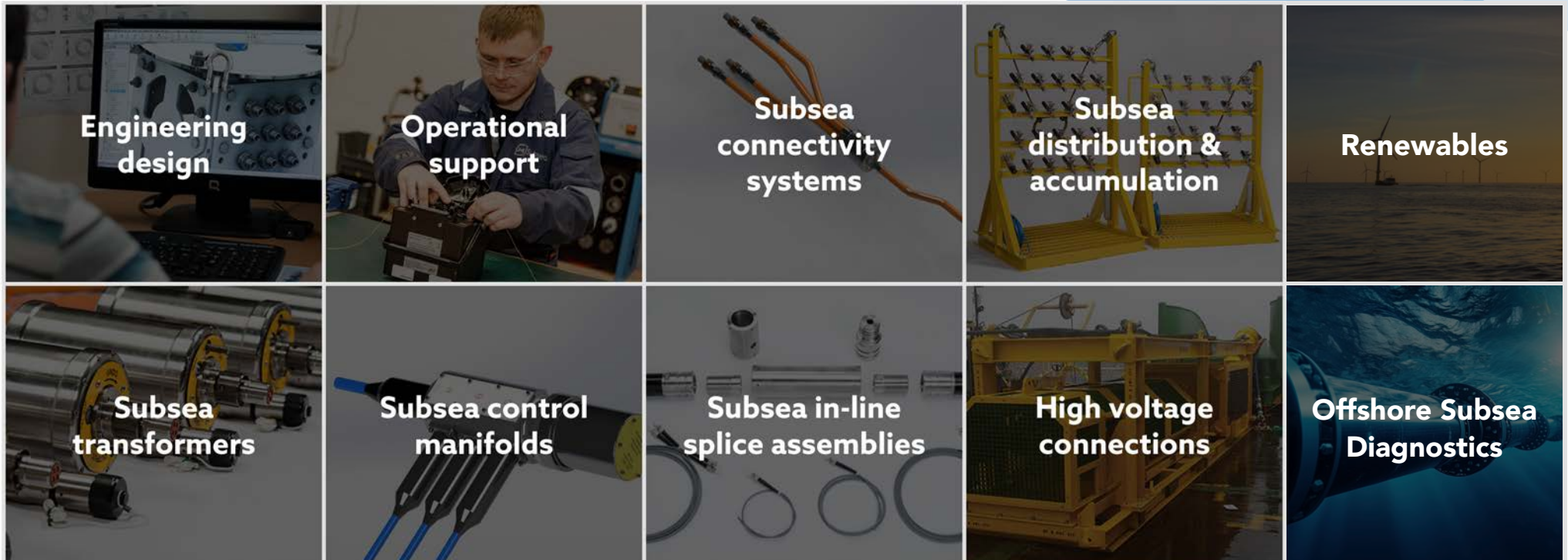
03

SUSTAINABLE INTEGRATED SUBSEA CONTROLS AND LIFECYCLE SOLUTION

J+S Subsea delivers proactive, sustainable, integrated subsea controls and lifecycle services that help operators manage complex production environments with reliability and cost efficiency. Our capabilities span bespoke design, manufacturing, refurbishment and operational support, with deep expertise in subsea production control systems where uptime and integrity are critical. Through circular solutions such as Legacy Locker, we extend the life of ageing assets by remanufacturing and recertifying equipment, reducing lead times, costs and environmental impact. This combination of technical rigor, responsive delivery and commitment to lower-carbon operations enables us to support both established oil and gas fields and the growing marine renewables sector.



J+S SUBSEA PROVIDES EXPERTISE IN THE FOLLOWING:





Phil Reid
Managing Director

A MESSAGE FROM OUR MD

I am proud to present our updated Net Zero Plan, a clear and accountable roadmap for achieving Net Zero emissions by 2040. Since its inception J+S Subsea has been committed to growing a business built on integrity, social purpose and environmental stewardship. I joined J+S Subsea in January 2007, and early on, we recognised a gap in the supply chain for a sustainable, independent, cost-effective, response product and service.

The subsea sector has always been defined by its ability to adapt. At J+S Subsea, innovation has never been limited to creating new equipment, but to finding better ways to extend, optimise and repurpose the systems already in the water. Our Legacy Locker programme, which refurbishes, recertifies and redeploys subsea equipment, remains one of the clearest expressions of this approach. It has shaped our reputation for sustainable engineering, operational responsiveness and reliable delivery within project timelines.

As the energy system accelerates toward a lower carbon future, we are applying that same practical innovation to our greatest collective challenge: decarbonisation. This plan is established in measurable action. We have already switched to 100% renewable electricity at our Dyce facility and completed a comprehensive baseline assessment for 2024. Our total footprint for the year stands at 144 tonnes of CO₂. While our direct operational emissions are comparatively small, we see the greatest opportunity in our value chain and in how our growing team travels. These areas now form the core of our near-term reduction strategy.

LEADING IN SUSTAINABLE SUBSEA SOLUTIONS

Our commitment begins with strengthening the circular economy principles that underpin our business model. Legacy Locker will expand further, enabling greater reuse of equipment, reduced embodied carbon and shorter lead times for operators managing ageing assets. What delivers value for our clients also delivers meaningful emissions reductions for the wider subsea industry. We are also investing in our own operations. We intend to phase out kerosene heating and, subject to approval, install a solar PV system to power a larger proportion of our activities. As our workforce grows, we will introduce a sustainable travel plan to significantly reduce commuting emissions and promote lower carbon mobility options.

Our progress to date builds on earlier achievements. Over the past two years we have established a formal ESG Framework, expanded our data coverage across emissions categories and strengthened our understanding of environmental and social impacts. We continue to invest in talent, with a focus on developing a diverse team capable of solving complex subsea challenges and supporting the energy transition. Initiatives such as our STEM engagement programmes, award recognition for sustainability and our standing within the Global Underwater Hub community all reflect a broader shift: J+S Subsea is now recognised not only for technical capability, but for leadership in sustainable subsea operations.

The subsea industry will play a critical role in ensuring a stable energy system while transitioning to net zero. Our role is to provide practical, field-tested solutions that reduce operational risk, extend asset life and cut emissions across the lifecycle of subsea equipment. As we expand our contribution to marine renewables and deepen partnerships across the supply chain, I am confident that J+S Subsea is well positioned to support both established and emerging energy markets.

Thank you for your continued trust and collaboration. I hope this report gives you confidence in our progress and our commitment to delivering sustainable subsea solutions for the years ahead.



CIRCULARITY IN ACTION

Our circular economy agenda is underpinned by a structured ESG strategy and driven by the work of our Environment and Sustainability Advisor, Kairvee Tyagi, whose leadership continues to strengthen our environmental performance. Kairvee has been instrumental in developing our ESG Framework, ESG Policy and Decarbonisation Plan, and in delivering our comprehensive 2024 GHG emissions report, which provides a clear baseline to guide our next phase of emissions reduction.

Her impact extends beyond internal capability. In February 2024, Kairvee won the Rising Star Award at Subsea Expo, recognising her growing influence in sustainable subsea engineering. Her work on advancing circular economy initiatives, including Legacy Locker and product carbon assessment, also contributed to J+S Subsea being named a finalist for Outstanding Contribution to the Circular Economy in 2025.

These achievements reflect our broader commitment to practical, lower-carbon solutions that extend asset life, reduce waste and support the industry's transition. As we scale our circular services and deepen our focus on sustainable innovation, we remain committed to helping operators reduce environmental impact while maintaining the highest standards of operational performance.

FORESIGHT INVESTMENT IN J+S SUBSEA STRENGTHENS OUR SUSTAINABLE GROWTH OUTLOOK

Foresight's investment is a strong endorsement of J+S Subsea's long-term, sustainable growth strategy. It provides the capital and strategic backing needed to scale circular engineering, refurbishment, and life-extension services that directly reduce waste and Scope 3 emissions in the subsea sector. With sustainability already embedded in operations, this investment enables J+S to expand into new markets while maintaining high environmental and governance standards. The addition of experienced senior leadership further strengthens oversight and accountability, ensuring growth is delivered responsibly. Together, this partnership accelerates J+S Subsea's ability to support the energy transition while creating lasting economic and environmental value.

[Read more here](#)



A MESSAGE FROM OUR ENVIRONMENT & SUSTAINABILITY ADVISOR

It is a privilege to support J+S Subsea on its sustainability and decarbonisation journey. Over the past year, we have strengthened our ESG foundations and expanded our understanding of our environmental impact, culminating in the completion of our 2024 GHG emissions report. Establishing this baseline of 144 tCO₂e gives us a clear view of where reductions will be most effective, particularly across our value chain and employee commuting, and it provides the analytical basis for our Net Zero Plan.

Our circular economy initiatives continue to play a central role in reducing emissions while creating operational value for our clients. Through Legacy Locker, refurbishment programmes and product carbon assessments, we are demonstrating how practical reuse can address equipment obsolescence, shorten lead times and materially cut Scope 3 emissions. This work contributed to J+S Subsea being recognised as a finalist for Outstanding Contribution to the Circular Economy in 2025, a reflection of the impact our approach is having across the subsea industry.

Looking ahead, our priorities are to accelerate emissions reduction, broaden circular solutions and deepen our engagements with clients, suppliers and industry partners. With strong momentum and a clear plan, I am confident that J+S Subsea will continue to set a high standard for sustainable subsea operations and contribute meaningfully to the sector's transition.



KAIRVEE TYAGI: YOUNG PROFESSIONAL AWARD WINNER

J+S Subsea's Kairvee Tyagi was announced as winner of the Young Professional Award at Decarb Scotland 2025, which acknowledges the progress we are making in building robust ESG systems, developing our Net Zero pathway and embedding sustainability into day-to-day operations. This recognition reflects the collective dedication of our team to advancing responsible subsea engineering.

[Read more here](#)



Josina Robson
Finance Director

"Sustainable principles are built into our processes, products, and designs, so equipment lasts longer, and material resources are conserved. This is a cultural attitude applied to our Engineering discipline through the life cycle of our products and services. The J+S Subsea Legacy locker initiative pushes for common sense use, refurbishment, and re-use of subsea equipment to promote sustainability whilst providing clients with an improved and timely service which maximises their project lifecycles."



Ryan Gordon
Business Development
Director

"Our sustainability progress is driven by the dedication and professionalism of our team. This report goes beyond metrics and disclosures; it reflects the values that guide how we work with our customers, partners and communities. By embedding sustainability into our commercial strategy, we are strengthening long-term relationships, creating shared value and delivering solutions that support both business performance and positive environmental outcomes."

MAPPING OUR MATERIAL ISSUES

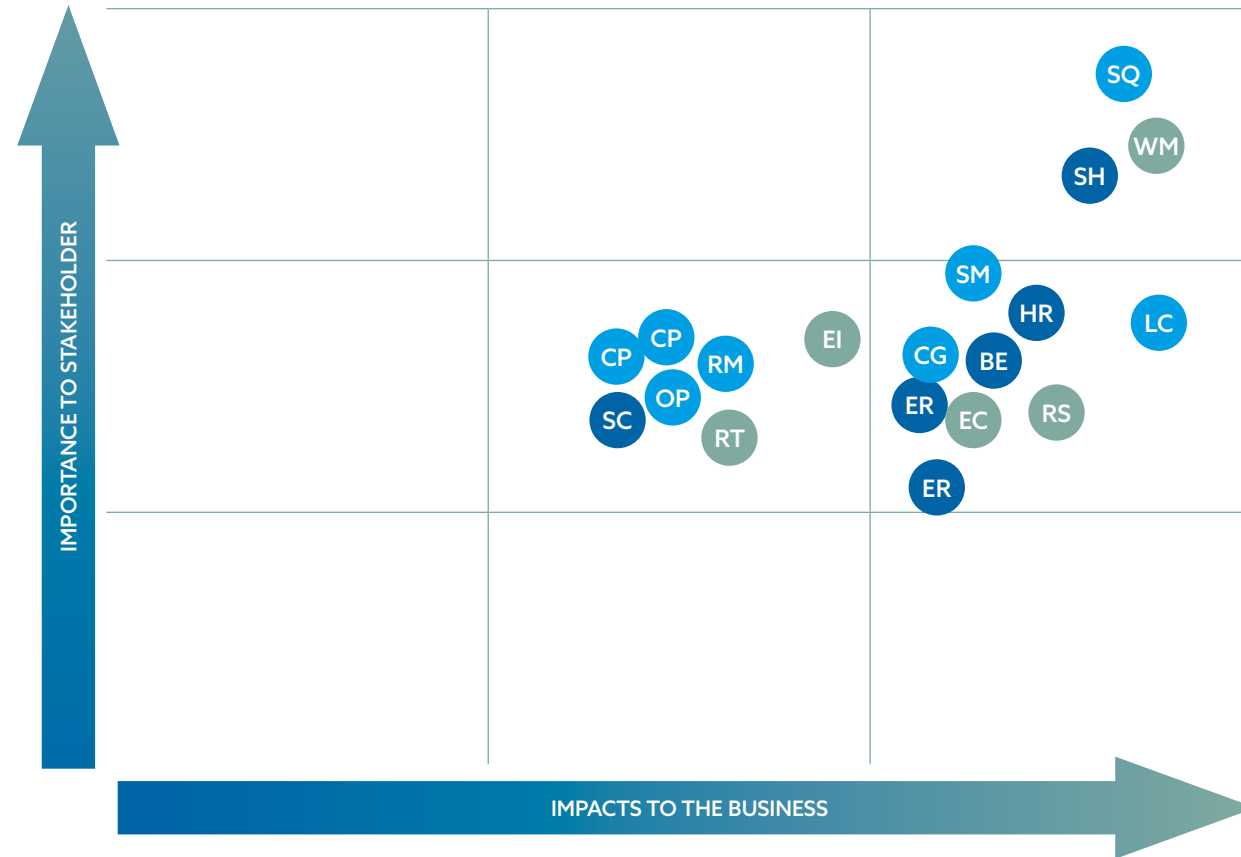
To guide our business in the coming years we performed a materiality assessment for the year 2024. This enabled a comprehensive understanding of our material issues so we can better measure and manage our sustainability progress. The assessment gathered insights from a range of employees and managers and has been useful in creating our ESG Vision, Mission and Framework.

We have identified 17 core material issues that impact our business and that are important to our stakeholders. Of these 17 issues, 5 priority issues were identified as: Economic Performance, Business Ethics, Occupational Health & Safety, Energy use, and Training & Education.

THE SUSTAINABLE DEVELOPMENT GOALS

The three core aims of Sustainable Development are to end poverty, fight inequality and to tackle climate change by following the 17 United Nations Sustainable Development Goals (SDGs). Of these 17 goals J+S Subsea have identified 10 that we can tackle in a meaningful way. We have mapped these SDGs in our 'Sustainability Performance and Decarbonisation Progress' on page 10.

MATERIALITY MATRIX



- Governance / Economic
- Social
- Environment

KEY






CG Corporate Governance	LC Legal Compliance	EI Environmental Impact	HR Human Rights and Inclusion
BE Business Ethics	CP Customer Privacy	WM Waste Management	SH Occupational Safety and Employee Health
OP Operational Performance	SQ Service Quality and Customer Satisfaction	RT Recruitment and Training	SC Social Care and Social Involvement
RM Risk Management	RS Resource Management	BE Benefit and Employee Care	
CR Climate related risks and opportunities	EC Emission control and pollution management	ER Employee and Employer Relationship	
SM Supplier Management			

OUR ESG VISION

SUBSEA EQUIPMENT THAT DOESN'T COST THE EARTH

To achieve our ESG vision, we are on a continuing mission to put ESG at the heart of everything we do. Guided by our new ESG Policy and Strategy we seek to proactively manage risks and capitalise on the opportunities afforded by the energy transition.

TABLE 1: OUR SUSTAINABLE SOLUTIONS PILLARS

Our Sustainable solutions pillars	
 <p>Circular Economy</p>	<p>We apply circular economy principles to extend the life of subsea equipment through refurbishment, remanufacture and repurposing. This reduces material use, waste and embodied carbon while strengthening supply chain resilience for our clients.</p>
 <p>Renewables</p>	<p>We design and support Medium Voltage and High Voltage subsea electrical connectors for offshore renewable applications, including EMEC and BiMEP. Our systems offer proven durability and flexibility for the next generation of marine energy technologies.</p>
 <p>Legacy Locker</p>	<p>Legacy Locker provides refurbished and recertified subsea equipment that resolves obsolescence, cuts lead times and reduces environmental impact. Its circular approach contributed to J+S Subsea becoming a finalist for Outstanding Contribution to the Circular Economy in 2025.</p>
 <p>Rental Equipment</p>	<p>Our rental fleet offers rapid access to high-integrity subsea assets for onshore and offshore operations. This reduces the need for new manufacture and supports a more efficient circular value chain.</p>
 <p>Sustainable Engineering Solutions</p>	<p>We engineer subsea control systems and component upgrades that improve reliability while lowering environmental impact. Our solutions integrate sustainability from design through to deployment, including the use of product carbon assessments and energy-efficient practices.</p>

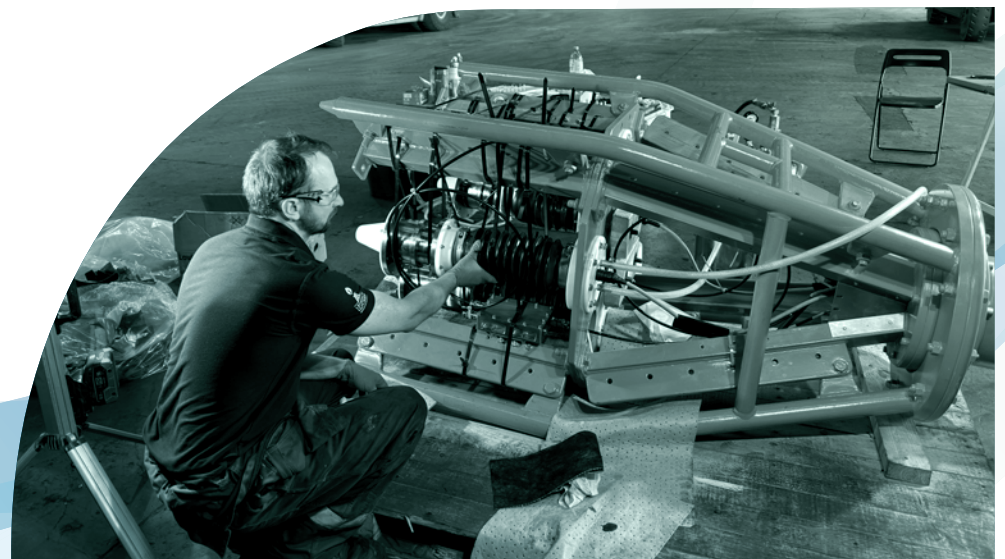
OUR ESG STRATEGY

J+S Subsea integrates Environmental, Social and Governance considerations into every part of our business, with the energy transition shaping both our strategic priorities and operational decisions. Since formalising our ESG Policy, ESG Framework and Decarbonisation Plan in 2022, we have strengthened our approach with a comprehensive 2024 GHG emissions baseline of 144 tCO₂e, providing a clear foundation for our Net Zero pathway.

Our Net Zero Plan commits us to 50% Scope 1 and 2 reductions by 2030, expansion of circular economy initiatives and a structured programme to address high-impact Scope 3 categories including commuting, business travel and purchased goods. These efforts are supported by Scottish Enterprise, our participation in the Fit 4 Offshore Renewables (F4OR) programme and new internal governance through our ESG Committee, ensuring transparency, accountability and measurable progress.

SUSTAINABILITY PERFORMANCE AND DECARBONISATION PROGRESS

We have mapped our sustainability and decarbonisation performance against our key performance indicators and aligned these with relevant Sustainable Development Goals, building a more transparent view of our impact. With a 2024 baseline of 144 tCO₂e, 100% renewable electricity and defined reduction targets across Scope 1, 2 and 3, we have already established meaningful momentum and look forward to reporting continued progress as our initiatives mature.



Environmental Sustainability



OUR APPROACH

We remain committed to continue reducing our environmental impact through a rigorous analysis of our emissions footprint and a structured pathway to net zero, supported by our 2024 GHG baseline and defined reduction targets across Scopes 1, 2 and 3. Alongside this, our focus on Diversity, Equity and Inclusion (D,E&I) and our core engineering values enables us to foster a responsible, future-focused workforce and contribute to a more sustainable subsea industry.

OUR NET ZERO PLAN

Our net zero plan provides a structured framework for achieving ambitious but achievable emissions reductions, grounded in the real sources identified through our 2024 baseline of 144 tCO₂e. Our priority is always to reduce actual emissions, supported by clear targets across Scopes 1, 2 and 3 and a set of defined decarbonisation levers including renewable energy adoption, operational efficiency, circularity and supply chain engagement.

Where residual emissions remain, we will use high-quality offsets as a transitional measure while developing real insetting opportunities in partnership with our suppliers. Guided by our materiality assessment, we focus on the areas where we can have the greatest impact, with objectives and actions outlined in our reduction pathway and implementation timeline.

SUMMARY OF OUR 2024 EMISSIONS

The scope of our emissions assessment extends to the Scope 1, 2 and 3 (upstream) carbon emissions associated with J+S Subsea's annual business operations for the reporting period. The scope has been aligned to the GHG Protocol Corporate and Value Chain Standards. The figure below details the emissions sources adapted from the reporting standard.

TABLE 2: EMISSIONS CATEGORY SOURCE 2024

Emissions category source 2024			
Category	Emissions Source Category	T/CO ₂ e	% Of Total Category Emissions Source Category Emissions
Scope 1	Direct emissions from owned, leased or directly controlled mobile & stationary sources that uses fossil fuels		
	Natural Gas	11.02	8%
	Diesel Vehicles	0.76	1%
	Heating Oil	18.9	13%
Scope 2	Location-based and Market-based emissions from the generation of purchased electricity, heat, steam or cooling		
	Location based	14.79	10%
Scope 3	Indirect emissions - emissions from purchased goods and services, supply chain, business travel, water, WFH, employee commute		
	Purchased goods and materials	14.88	10%
	Operational Waste	0.18	0%
	Business Travel	19.8	14%
	Commuting	57.8	40%
	T&D	1.31	1%
	Water	0.13	0%
WFH	4.49	3%	
Total Emissions		144.06	

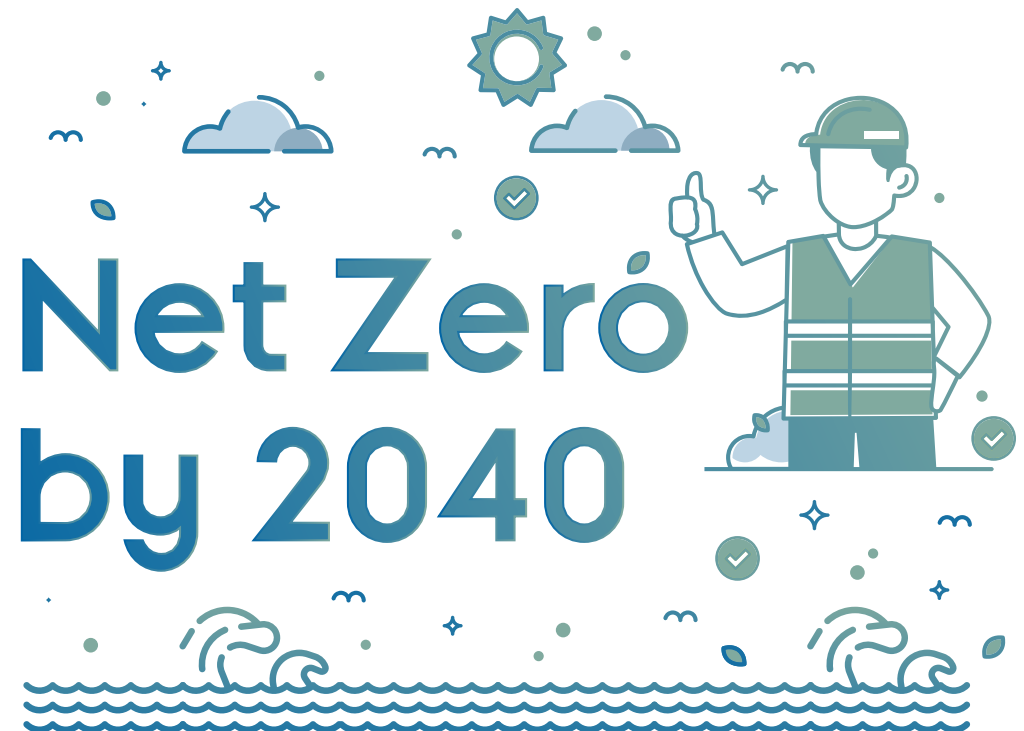
Our 2024 emissions inventory totals 144.06 tCO₂e, with the profile reflecting both meaningful progress and areas requiring focused action. Our market-based Scope 2 emissions stand at zero, demonstrating the effectiveness of our renewable energy procurement in eliminating electricity-related emissions from our operational boundary. However, Scope 3 sources account for approximately 68% of our total footprint, underscoring that value chain and behavioural emissions remain our most material decarbonisation challenge.

Commuting represents our single largest source at 57.8 tCO₂e, and addressing this will require sustained employee engagement alongside flexible working policies that meaningfully reduce travel demand. Within our direct operations, heating oil continues to represent a disproportionate share of Scope 1 emissions, and we are committed to exploring viable low-carbon alternatives as part of our asset management strategy. Business travel is similarly an area where we are strengthening internal policy to align actual practice with our net zero ambitions. These findings will directly inform our priority actions for 2025.

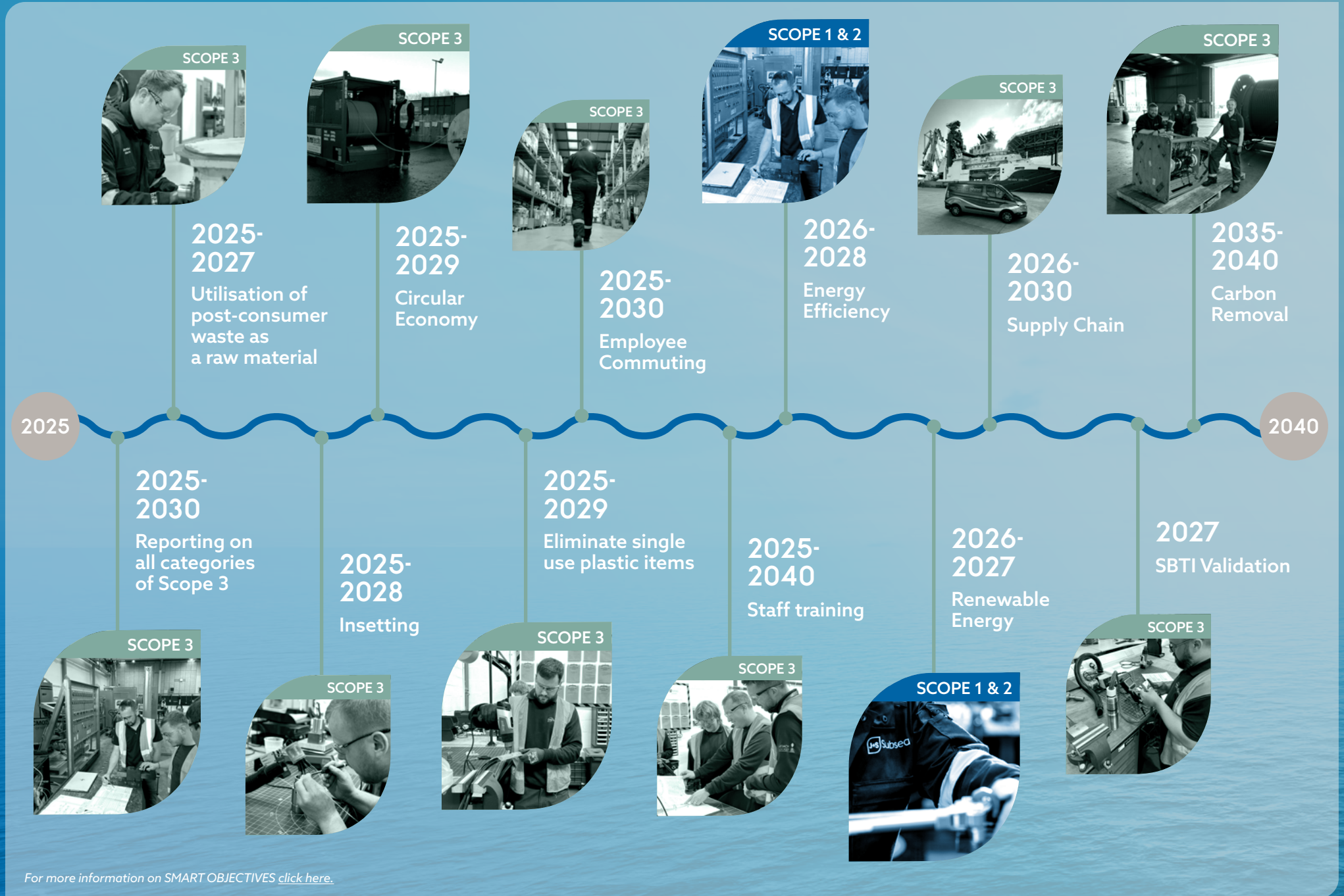
NET ZERO PLAN

This Net Zero Plan marks a defining step in J+S Subsea's commitment to embedding sustainability at the core of how we operate. With a verified 2024 baseline and a clear target of Net Zero by 2040, we are moving from intent to action. Our priorities are unambiguous: tackling the commuting and business travel emissions that dominate our Scope 3 footprint, accelerating the transition away from kerosene heating through renewable alternatives, and leveraging our Legacy Locker proposition as a commercial vehicle for genuine circular economy impact within the subsea sector.

Alongside these operational priorities, we recognise that supply chain engagement and granular data quality will be critical enablers - without robust supplier participation and improved Scope 3 reporting, our pathway to Net Zero risks being built on incomplete foundations. This plan is therefore not simply a carbon reduction roadmap; it is a signal to our clients, supply chain, and people that J+S Subsea is serious about aligning long-term business resilience with the demands of a decarbonising industry.



INFOGRAPHIC 1: SMART OBJECTIVES



For more information on SMART OBJECTIVES [click here](#).

A STRUCTURAL RESHAPING OF DIRECT EMISSIONS

J+S Subsea's relocation to its new Dyce facility in late 2024 fundamentally reshaped our Scope 1 profile. The introduction of kerosene heating, a legacy system inherited with the building — accounts for 18.9 tCO₂e and represents almost the entirety of the Scope 1 variance year-on-year. This is not a reflection of increased energy consumption but of a change in fuel type, and it directly informs our commitment to phase out kerosene by 2027. Encouragingly, natural gas and diesel vehicle emissions fell by 10.5% and 33.3% respectively, demonstrating that operational

consolidation and fleet efficiency measures are delivering tangible results where we have direct control.

ELECTRICITY: GROWTH MANAGED RESPONSIBLY

Location-based electricity emissions rose 31.7% to 14.8 tCO₂e, consistent with operating from a larger facility at increased capacity. Our market-based figure remains at zero, underpinned by our continued procurement of 100% renewable electricity, meaning the increase reflects physical energy use, not carbon intensity.

SCOPE 3: EXPANSION, DATA MATURITY AND CIRCULAR ECONOMY IMPACT

The most significant movements occurred across Scope 3, where the combined effect of business growth, improved data capture and circular economy activity produced a complex but largely explainable picture. Purchased goods and materials fell 61.1%, a direct and measurable outcome of Legacy Locker's growing role in substituting new materials with refurbished and recertified components, representing genuine carbon avoidance embedded in our commercial model. Business travel rose sharply to 19.8 tCO₂e, reflecting strategic expansion into Australia, the Gulf and Asia; this is an investment in growth, and one we will manage through strengthened travel policy and digital collaboration. Employee commuting increased substantially to 57.8 tCO₂e, driven by team growth and, critically, far more comprehensive data collection than in prior years. Our Sustainable Travel Plan, currently in development, will directly target this as our highest-priority Scope 3 reduction lever.



EMISSIONS DEEP DIVE

Our 2024 emissions total of 139.4 tCO₂e represents an 85.83% increase against 2023, but context is critical. J+S Subsea relocated to a new facility in Dyce, Aberdeen, where inherited kerosene-based heating infrastructure replaced the natural gas system at our previous site, introducing 18.9 tCO₂e of heating emissions with no direct prior-year equivalent. Furthermore, 2024 marked our first year of comprehensive Scope 3 data capture; the significant variances in commuting (691.9%) and business travel (451.5%) reflect previously unmeasured activity and a return to full operational capacity, rather than a genuine deterioration in performance. Where direct operational controls exist, results are encouraging- diesel emissions fell 33.3%, purchased goods and materials reduced by 61%, and our market-based electricity emissions remain at zero. The 2024 inventory should therefore be understood as our first complete, credible baseline from which meaningful progress will be measured going forward.

A TURNING POINT IN OUR NET ZERO JOURNEY

The step-change between 2023 and 2024 represents not a setback, but the moment J+S Subsea moved from directional estimates to a fully representative baseline that reflects the true scale of our operations and ambitions. Where 2023 showed us tendencies, 2024 defines priorities. With this clarity, we are now positioned to pursue targeted, credible decarbonisation across our highest-impact areas: heating electrification, commuting, travel and the continued scaling of circular solutions through Legacy Locker. This is the foundation our Net Zero pathway demanded.

“Our latest emissions baseline gives us a clear picture of where action will make the greatest difference. With this insight, we can focus on real reductions that strengthen both our sustainability performance and the value we deliver to clients.”

Kairvee Tyagi
Environmental and Sustainability Adviser



TABLE 4: EMISSIONS DEEP DIVE

Source	2023	2024	Variance	Variance (%)
Natural Gas	12.32	11.02	-1.3	-10.55%
Diesel Vehicles	1.14	0.76	-0.38	-33.33%
Heating Oil /Kerosene	0	18.9	18.9	
Electricity (Location Based)	11.23	14.79	3.56	31.70%
Purchased Goods & Materials	38.08	14.82	-23.27	-61.08%
Operational Waste	0.12	0.18	0.06	50.00%
Business Travel	3.59	19.8	16.2	451.53%
Employee Commuting	7.3	57.81	50.51	691.92%
Transmission & Distribution	1.21	1.31	0.1	8.26%
Water Consumption & Treatment	0.04	0.052	0.012	30.00%
Total	75	139.4	64.4	85.8%



OUR PERFORMANCE BY TOPIC

On the following pages we have covered the progress J+S Subsea is making in relation to our material environmental topics. These are Climate change, energy use, effluents and waste, and water use.

CLIMATE CHANGE

In 2025 we finalised our net zero plan, reinforcing our commitment to climate action across our operations, value chain and client collaborations. Our core contribution to addressing climate change is to reduce emissions within our business while enabling lower carbon outcomes for the subsea sector through circular engineering and responsible production practices.

Our 2024 emissions baseline of 144 tCO₂e provides a clear understanding of where intervention will have the greatest impact. The largest share of emissions now comes from Scope 3 activities, with employee commuting, business travel and purchased goods and materials representing the most material categories. Purchased goods and materials accounted for 14.8 tCO₂e, reflecting the carbon intensity of raw materials used in subsea equipment manufacture. The increased use of refurbished and repurposed components through Legacy Locker has already helped reduce this category compared to previous years, although primary materials still represent a significant contributor when refurbishment is not feasible.

We recognise that raw materials and supply chain activity continue to influence our total footprint. As such, we will undertake an in-depth review of supplier emissions, recycled content availability and opportunities to expand circular practices. This will be a major focus in the coming years, supported by supplier engagement targets and our plan to strengthen data coverage across all relevant Scope 3 categories.

Our transition to 100% renewable electricity, the planned phase out of kerosene heating and the expansion of circular solutions position J+S Subsea to support climate action in a way that aligns with operational needs and industry realities. These steps form the foundation of a credible and accountable pathway to Net Zero.

INSETTING

J+S Subsea recognises that while high-quality offsets may play a role in neutralising residual emissions between 2035 and 2040, our priority is always to reduce emissions within our own operations and supply chain. Any future offset use will be limited to credible schemes such as Gold Standard or VERRA and will only be considered once all viable reduction and insetting measures have been pursued.

In parallel, we are developing insetting opportunities that directly reduce emissions in our value chain by improving the carbon intensity of the goods and services we procure. This involves engaging suppliers to adopt renewable energy, improve manufacturing efficiency or increase the recycled content of raw materials used in subsea components. By reducing emissions at source, each kilogram of material purchased by J+S Subsea carries a lower embodied footprint.

As part of this strategy, we aim to support at least two suppliers in developing their own Net Zero plans by 2028, strengthening alignment across the supply chain and enabling real, measurable reductions beyond our operational boundary. Where existing suppliers cannot transition, we will explore alternative sourcing while ensuring all materials continue to meet the stringent technical and safety requirements of subsea environments.

These insetting efforts complement our circular engineering model and form a critical lever within our wider Decarbonisation Plan. Together with targeted carbon removals for any remaining residual emissions, they support a credible, responsible and science-aligned pathway to Net Zero.

ENERGY USAGE: OPERATIONS

Since 2023 J+S Subsea has sourced 100% renewable electricity for all operations, which has reduced our market-based Scope 2 emissions to zero. As we transition into our larger Dyce facility, we are increasing our focus on operational energy efficiency, supported by half-hourly meter data that allows us to monitor consumption in real time and identify opportunities to reduce both costs and emissions.

WATER EFFICIENCY FOCUS

Water remains a carefully managed resource at J+S Subsea, with usage limited to domestic needs within our facility. Consumption is monitored through billing and regular meter readings to ensure accuracy and to maintain efficient usage across our operations.

We continue to track regional water scarcity indicators to maintain responsible withdrawal levels and ensure our practices align with sustainable resource management expectations for Aberdeenshire.

EFFLUENTS & WASTE: OPERATIONS

Our waste management practices support the objectives of SDG 12 by prioritising recycling and responsible disposal. With the move to Dyce and the expansion of operational activity, we continue to strengthen our approach by tracking waste streams closely, improving segregation practices and working with licensed providers to ensure all wastewater is handled effectively through the local sewer network.

As we scale our circular solutions through Legacy Locker and refurbished equipment, waste reduction remains a central focus, supporting lower emissions and more efficient material use across our operations.



CIRCULAR ECONOMY

We are committed to creating a more circular subsea industry by minimising material inputs, reducing waste and lowering embodied carbon across the full lifecycle of equipment. Our focus is to keep subsea products, infrastructure and legacy control systems in use for longer, improving resource productivity and reducing the environmental impact associated with new manufacture. This commitment is central to our Net Zero strategy and directly supports our Scope 3 reduction goals.

A key enabler of this approach is Legacy Locker, our industry-leading programme for refurbished, remanufactured and recertified subsea equipment. Legacy Locker delivers tailored solutions for operators facing obsolescence or the end of OEM support, providing services such as refurbishment, reverse engineering and component recertification. This allows critical equipment to remain operational and reliable without the cost or carbon intensity of new manufacture. Legacy Locker also supports urgent requirements by sourcing or adapting hard-to-find or discontinued components, offering practical continuity for ageing offshore assets.

As part of our Decarbonisation Plan, we aim to reduce Scope 3 emissions attributed to materials by 30% from 2024 levels by 2029 through expanded reuse and refurbishment. We will actively promote the direct carbon savings generated through Legacy Locker, while continuously monitoring the reuse and repurposing of components. From late 2025, we will also assess waste produced through the programme to identify further opportunities for circular material use.

Our circular economy offering is strengthened by comprehensive decommissioning and refurbishment services. These include real-time monitoring of pressure and temperature in abandoned wellbores, safe handling and end-of-life disposal of retrieved infrastructure, and specialist engineering support for well intervention campaigns. We also design, supply and operate hydraulic flushing and control skid packages that allow legacy systems to remain functional during late-life operations.

Our refurbishment capability extends further through bespoke precision reverse engineering, detailed fault diagnosis and root cause analysis, and the adaptation of legacy equipment for modern applications. These services not only prevent premature decommissioning but also offer cost-effective and lower carbon alternatives to complete asset replacement.

Through Legacy Locker, refurbishment expertise and targeted Scope 3 reductions, we are building a circular value chain that reduces emissions, mitigates downtime and delivers more resilient, sustainable outcomes for operators across the subsea sector.



LEGACY LOCKER

“With Legacy Locker we are showing the industry that circular engineering is a faster and cleaner way to operate, proving that every subsea asset deserves a second life while strengthening reliability for our clients.”

Phil Reid
Managing Director at J+S Subsea



In a sector that is increasingly focused on climate action, we recognise the economic and environmental value of refurbishing existing subsea assets. To support this, we developed Legacy Locker, an open industry portal launched in 2015 that allows customers to buy, sell or trade refurbished and new legacy equipment through a circular economy model.

Through Legacy Locker we provide fast turnaround procurement, innovative engineering, reuse, recertification and remanufacture of subsea equipment. This approach meets the growing demand for circular solutions that extend asset life and support the transition to net zero.

 [Discover how the J+S Subsea initiative, Legacy Locker, is paving the way for a greener future in oil and gas.](#)

RENTAL EQUIPMENT

J+S Subsea offers a broad range of subsea equipment available for rental to support onshore and offshore operations, including system analysis and data monitoring tools, downlines and certified connectors. Where we do not have a specific item in our own stock, we work with selected vendors and partners to source the required equipment and deliver timely solutions that meet project needs.

Our rental portfolio includes subsea test and monitoring equipment with valid calibration certificates, retrievable data loggers, voltage and current displays, test connectors and ancillary items such as deck cables, hose assemblies and reeler units. This flexibility enables clients to access specialist assets without purchasing new equipment, reducing upfront cost and supporting a circular economy approach that keeps high-quality subsea equipment in active use.



SOURCE

Alternative sources for materials before new manufacture options.



SERVICE

Service existing equipment and extend its life to reduce unnecessary manufacture.



CERTIFY

Assembly and testing of all equipment to appropriate industry standard and original quality requirements.



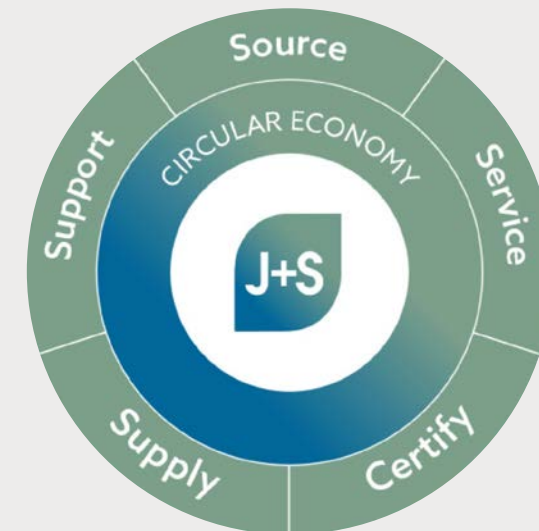
SUPPLY

Supply options to our clients for their existing equipment.



SUPPORT

Support our clients and utilise circular economy principles in our business.





Social Sustainability

SOCIAL SUSTAINABILITY

Our approach to social sustainability is rooted in ensuring that every employee is empowered to work in alignment with our values. By fostering a supportive and responsible culture, we are able to deliver safe, ethical and high-quality solutions for our clients while engaging key stakeholders in a way that supports shared long-term success.

OUR VALUES

At J+S Subsea our values guide how we work, make decisions and collaborate, and they reflect our commitment to responsible practice across every project and service we deliver. These values shape the environment our people work in and strengthen our collective ability to innovate and solve challenges for the subsea industry.

“Small companies like ours can achieve great things with the right team and the right ethos. We remain committed to building a sustainable business through collaboration and innovation, and we look to the future with confidence and optimism.”

Ryan Gordon
Business Development Director at J+S Subsea



OUR VALUES



SAFETY

We will conduct our business in a safe manner and encourage others to do the same both at our own premises and others.



EMPLOYEES

We recognise that our employees are our biggest asset and provide a rewarding environment for our staff to work and advance within the business.



RESPONSIVE

We will react quickly and positively to provide a flexible service to our clients.



AGILE

We will set up our support and processes to allow us to move quickly and easily as we conduct our business.



ENVIRONMENT

We have committed to a circular economy approach to how we do our business and will be mindful of ways to reduce any environmental impact in our actions.



COLLABORATION

We will work together with our clients, partners and vendors to provide the best possible service.

EMPLOYEES BY NUMBERS

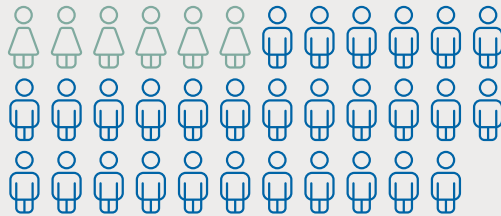
J+S Subsea saw significant increase in the number of employees leading up to 2024. As of 31 December 2024, a total of 35 employees were employed by J+S Subsea whereas as of 31st August 2023, 31 employees were employed by J+S Subsea, a difference of 65%.

Below are some key employee statistics:

INFOGRAPHIC 2: EMPLOYEES BY NUMBERS, REPORTING PERIOD: 2024

Number of Employees

Of 35 employees,
6 are women and 29 are men,
a 17% / 83% split.



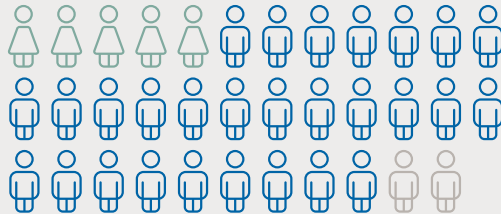
Permanent Employees

34 of 35 employees,
are permanent.
6 are women and 28 are men,
a 18% / 82% split.



Full-time Employees

33 of 35 employees,
are full-time.
5 are women and 28 are men,
a 15% / 85% split.



Temporary Employees

1 male employee is temp



Part-time Employees

1 female and 1 male
employee is temp



Non-guaranteed hours: 0

No employees are on non-guaranteed-hours contracts.

DIVERSITY, EQUITY & INCLUSION

We are committed to eliminating discrimination and fostering a diverse, equitable and inclusive workplace where every employee feels valued and supported. Our Diversity, Equity and Inclusion Policy promote equal opportunities regardless of gender, race, sexual orientation or background and ensures that all voices are heard across the organisation.

For J+S Subsea, inclusion also means embracing neurodiversity, providing tailored training and creating an environment where individuals can contribute their strengths with confidence. As we continue to grow, we work with forward-thinking partners and industry initiatives to build a workforce that reflects the diversity of the communities and clients we serve.

EMPLOYEE ENGAGEMENT, TRAINING & TALENT

Customer success begins with a skilled, engaged and motivated workforce, and we invest in our people through structured development, ESG training and open communication. Employees have access to a broad training portfolio, including Diversity, Equity and Inclusion and Bullying and Harassment awareness, with all staff completing required modules as part of our continued commitment to a safe and respectful workplace.

We maintain a transparent culture that encourages collaboration, values each employee's insight and supports personal career ambitions. All staff are trained in our Code of Business Ethics and Conduct, which is reviewed regularly to ensure alignment with best practice. Our aim is to build a workforce that is representative, empowered and equipped to deliver the highest standards of service for our clients.

[Read about J+S Subsea Charity Golf Day here](#)

INSPIRING ENGINEERING TALENT

“Engaging with and inspiring young people about the important role that STEM subjects play in everyday life and their future careers is crucial. The support of J+S Subsea in delivering this year’s STEM Challenge is greatly appreciated.”

Neil Gordon
Chief Executive of Global Underwater Hub

Supporting STEM is vital for the long-term success of our industry and region. J+S Subsea is playing its part in promoting a career in engineering to the next generation of diverse talent as we partner with Global Underwater Hub, ECITB and STEM Returners in joining the Underwater Sector STEM Returners Programme.

The returners opportunity was offered to a Subsea Controls Engineer. The 12-week paid programme gives candidates real work experience and mentoring during their placement, as well as supporting them to seamlessly adjust to life back in work. Successful candidates may be offered a full-time position upon the completion of the placement.

[Read more about our support to STEM here](#)

INFOGRAPHIC 3: EMPLOYEE ENGAGEMENT & CUSTOMER SUCCESS, PERFORMANCE INDICATORS 2024

Employees trained in mandatory e-learning

100%



Incidents of non-compliance with Code of Business Ethics and Conduct



Total number of substantiated complaints received concerning breaches of customer privacy



Number of staff disciplined or dismissed



Total number of incidents of discrimination



ENGAGING STAKEHOLDERS

Sustainability at J+S Subsea extends beyond environmental stewardship to active engagement with the communities, partners and stakeholders who shape our long-term success. We support local initiatives, education programmes and charitable activities that strengthen community resilience and create shared value, reflecting our belief that social well-being is integral to a sustainable future.

Our engagement also includes structured dialogue with customers, employees, investors and suppliers to understand their expectations and perspectives on ESG issues. This approach strengthens trust, improves collaboration and informs the continued development of our sustainability strategy, from supplier engagement on emissions reduction to client partnerships that promote circular and lower carbon subsea solutions. Through this collective effort, we build relationships that support durable, responsible growth for our business and the wider industry.

[Read about J+S Subsea’s continuing engagement with Decom Mission here](#)

“Being able to support the energy transition while keeping the economy powering on is a key challenge in today’s world. Educating the wider world on our industry’s progress and the complexity of challenges we are overcoming plays an important part.”

Phil Reid
Managing Director at J+S Subsea



In 2024, J+S Subsea had the privilege of hosting David Whitehouse, Chief Executive of Offshore Energies UK, and Ricky Thomson, Head of Decommissioning at their new facilities in Dyce. The visit to J+S Subsea reinforced continued support and collaboration. The team also showcased their innovative subsea production control systems, demonstrating how an agile SME can advance research and development for the renewable sector, particularly in floating offshore wind.

[Read about J+S Subsea hosting visitors from OEUK](#)

We also shared a high-level overview of our ESG roadmap and Net Zero journey, highlighting how circular engineering, refurbishment expertise, and the Legacy Locker programme support both operational resilience and decarbonisation. The discussion reaffirmed our commitment to advancing sustainable progress across the offshore energy sector in collaboration with like-minded partners.

NURTURING LOCAL SPORTING TALENT

“Sponsoring Ellon United’s captain is a great way to support our community while providing a valuable financial boost that lets the club achieve its goals.”

Ryan Gordon
Business Development Director at J+S Subsea



J+S Subsea believes in giving back to the communities we work alongside and supporting initiatives that strengthen social well-being. Our long-standing partnership with local football began with sponsorship of Ellon United captain Neill Irvine, a commitment that has since grown into renewed support for the wider Ellon United team as part of our continued investment in community sport.

We collaborated with Aberdeen Football Club in supporting our local community by donating a signed and framed Aberdeen football shirt to Ellon United Club, further reinforcing our commitment to actively engage with and uplift our neighbours. By supporting a local football club, we aim to contribute to community well-being, encourage a sense of unity, and build strong connections within the communities we serve.

In 2024 we extended our engagement in regional athletics by sponsoring Topi Keskinen for the Aberdeen FC 2024–2025 season and by supporting Aberdeen Wanderers Rugby Club through an advertising board sponsorship at their home ground. These partnerships reflect our belief in promoting teamwork, discipline and healthy lifestyles, while also helping local clubs enhance visibility and opportunity for young players.

Beyond football and rugby, we have supported local charities and community events including fundraising at the J+S Subsea Charity Golf Day and participation in Business Fives initiatives, reinforcing our broader ESG commitments. These relationships go well beyond the pitch, forming part of our wider contribution to social responsibility, community development and the vibrancy of the region in which we operate.

[Read about J+S Subsea collaboration with Aberdeen Football Club here](#)

[Read about J+S sponsorship of Topi Keskinen for Aberdeen FC 2024/2025 Season here](#)

BACKING LOCAL PHILANTHROPY

J+S Subsea is also committed to supporting education, and community initiatives that strengthen the social fabric of the regions where we operate. In 2024 and 2025 we continued this

engagement through sponsorships, partnerships and charitable events that reinforce our ESG values while inspiring future talent and promoting wellbeing.

We are proud to sponsor and support local organisations including Aberdeen Wanderers Rugby Club, where our advertising board sponsorship promotes community sport and teamwork, and to have contributed to local causes such as the charity golf day at Peterculter Golf Club, which raised funds for Charlie House.

[➞ Read about J+S Subsea sponsoring of "A Fine Fair" at The Barn at Barra Castle here](#)

OCCUPATIONAL HEALTH & SAFETY

Protecting the health, safety and wellbeing of our workforce remains a fundamental priority for J+S Subsea. Our Occupational Health and Safety (OHS) management system is fully certified to ISO 45001:2018 and applies to 100% of employees and contractors across all operations and workplaces. This system provides a structured, proactive framework for managing hazards, ensuring compliance with UK health and safety legislation, and driving continual improvement.

In 2024 we strengthened our approach to risk management through enhanced hazard identification and more rigorous incident investigation procedures. Dynamic risk assessments, monthly site inspections, observation cards and a formal Safety Committee ensure that hazards are identified early and mitigated through the hierarchy of controls. The organisation's Stop the Job policy empowers every worker to intervene when unsafe conditions arise, reinforcing a safety culture that prioritises people over production.

We continued to deliver comprehensive training programmes covering both general and task-specific risks, including manual handling, PPE, electrical safety, COSHH, lifting operations and working at height. Specialist training such as IOSH Managing Safely, Fire Warden training and first aid certification ensures high competency in critical areas. Every worker receives access to health promotion initiatives, wellbeing support and non-occupational healthcare services.



TABLE 4: OHS MANAGEMENT SYSTEM KPIS

Area	2023 Performance	2024 Performance (Latest GRI Data)	Progress and Commentary
OHS Management System	ISO 45001:2018 certified	ISO 45001:2018 certified, internally and externally audited	Maintained full certification with expanded internal reviews and formalised procedures.
Coverage	100% of employees covered	100% of employees and contractors covered	Full organisational coverage with no exclusions. Strengthened contractor alignment.
LTIFR	0	0	Zero lost-time injuries sustained. Industry-leading performance.
Recordable Injuries	0	0	No workplace injuries recorded across 55,665 hours worked.
High-Consequence Injuries	0	0	No high-risk events recorded. High-risk hazards effectively controlled.
Fatalities	0	0	No fatalities at any site or operational location.
Hazard Reporting	Toolbox talks and observation cards encouraged	Formalised Observation Card system, Stop the Job authority, monthly inspections	Strengthened leading indicators and risk visibility.
Worker Participation	Employee engagement meetings and surveys	Active Safety Committee, monthly meetings, cross-functional representation	Improved two-way communication and near-miss escalation.
OHS Training	General OHS training delivered	Expanded training portfolio including COSHH, HV systems, working at height, IOSH Managing Safely and Fire Warden	Significant uplift in competency and task-specific preparedness.
Health and Wellbeing	Access to standard support services	Expanded wellbeing support, introduction of Mental Health First Aiders, social committee activities	Enhanced holistic wellbeing offering.
Incident Investigation	Basic incident review process	Formalised investigation protocol (JS-QHSE-PROC-008) with root-cause analysis	Stronger governance and corrective action tracking.



Our OHS performance in 2024 remained exemplary. There were zero fatalities, zero high-consequence injuries, and zero recordable work-related injuries for both employees and contractors, across more than 55,665 hours worked. Hazardous tasks such as manual handling, high-voltage systems, work on vessels and high-pressure systems were managed without incident through robust engineering controls, detailed planning and continuous workforce engagement.

The Safety Committee continued to play a central role in facilitating open communication, reviewing near misses, escalating hazards and supporting corrective action. Its work reinforces the continuous improvement cycle embedded within our ISO 45001 management system. No workers or workstreams were excluded from representation or system coverage.

As we grow, we remain focused on strengthening leading indicators such as observation card usage, toolbox talks and proactive hazard reporting. These measures will form the basis of our development of enhanced behavioural safety practices and awareness initiatives in 2025.

SUPPLIER SOCIAL ASSESSMENT

Our suppliers and contractors play a critical role in enabling us to deliver safe, reliable and sustainable subsea solutions. We operate a structured supplier management process in which every new supplier is assessed against defined criteria covering competency, HSEQ performance, compliance obligations, ESG practices and the robustness of their management systems. This assessment includes a requirement for key documentation that demonstrates the supplier's ability to work safely, ethically and in alignment with our standards.

Supplier performance is reviewed periodically, with ongoing monitoring for non-conformities. Where concerns arise, we engage directly with suppliers to resolve issues, and where necessary, initiate formal audits. As part of our wider decarbonisation and ESG strategy, we are strengthening supplier engagement to encourage carbon reduction targets, responsible material sourcing and participation in potential insetting opportunities across our value chain.

Guided by our Code of Business Ethics and Conduct, we are committed to working with suppliers in a socially responsible manner, fostering transparency, collaboration and continuous improvement as we build a more sustainable supply chain.



Governance

At J+S Subsea we take a proactive approach to compliance and governance as a key enabler of sustainable success and comprehensive risk management. We strive to maintain a high standard of corporate governance, with a focus on harnessing independent board members, to always ensure accountability, and transparency.

OUR ESG FRAMEWORK

To be ESG leaders J+S Subsea must ensure it always considers the impact our operations have on the environment, society, and the economy. This includes considering a wide range of issues, such as environmental sustainability, labour practices, human rights, ethics, and governance. Having an ESG Framework provides a systematic approach for us to identify, prioritise, and address our issues, as well as capitalise on the opportunities related to a Just Energy Transition. Here are the key components of our ESG strategy:

GOVERNANCE

We have robust policies and procedures for decision-making, accountability, and transparency. With a strong governance structure we are ensuring ESG success is integrated into our overall business strategy and operations. See Table 5 for ESG Policy on Page 32.

STAKEHOLDER ENGAGEMENT

We are engaging with stakeholders, including customers, employees, investors, suppliers, and communities, to understand their perspectives on ESG issues and to build trust and relationships.

RISK MANAGEMENT

We are identifying and assessing risks related to ESG issues and develop strategies to manage and mitigate them. See Risk Management on Page 34.

SUSTAINABILITY REPORTING

We are reporting on our ESG efforts and performance in a transparent and standardised manner. This includes disclosing information on environmental, social, and governance (ESG) factors. See all sections of this report and appendix section.

PERFORMANCE MANAGEMENT

We have established goals and metrics to measure our progress on ESG issues and continuously monitor and improve our performance. See Net Zero Plan on page 14.

We are going to integrate ESG into our overall business strategy, rather than treated as a separate function. This helps to ensure that ESG efforts are aligned with J+S Subsea's

mission and values and contribute to its long-term success. Our efforts to do this are outlined in this report.

BUSINESS CODE OF ETHICS

We uphold the highest standards of ethical conduct across all areas of our business, guided by our Code of Business Ethics and Conduct. The Code applies to directors, managers, employees, contractors, consultants and all parties representing J+S Subsea. It defines the minimum expectations for integrity, professionalism and responsible behaviour in our dealings with colleagues, customers, suppliers and stakeholders. The Code sets clear requirements on business integrity, anti-bribery, environmental protection, diversity and inclusion, safety, and respect for people. It reinforces our duty to act lawfully, transparently and ethically at all times. We expect every individual involved in our operations to meet these standards and to contribute to a culture where responsible decision-making is the norm.

We recognise our responsibility to customers, partners and the wider community to ensure that these principles guide our day-to-day activities. Illegal or unethical practices have no place in J+S Subsea, and our governance framework ensures accountability, compliance and continuous improvement across the organisation.

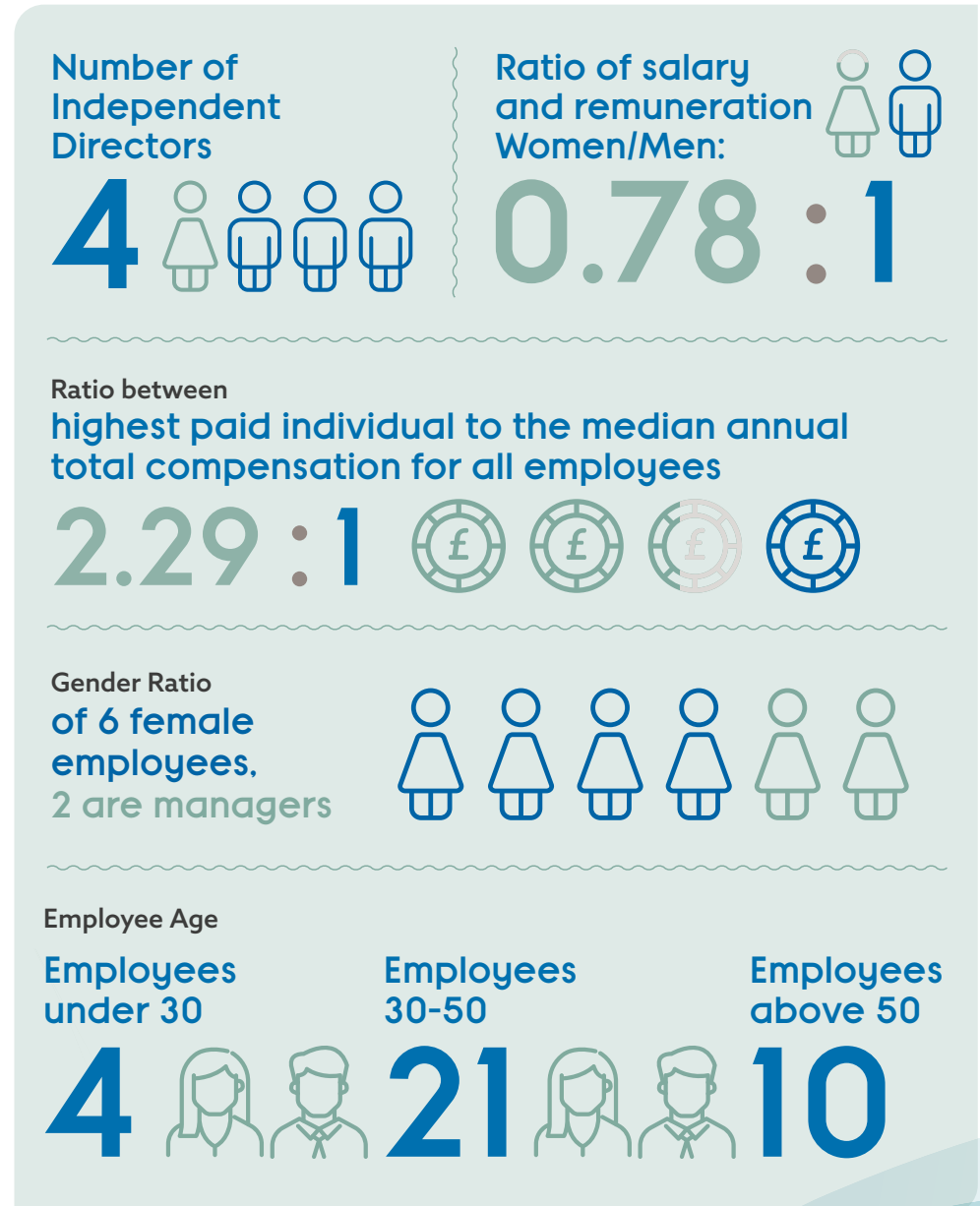


OUR ESG POLICY

TABLE 5: ESG POLICY ACTION AREAS






ESG Policy focus	How we will embed it
Promote and encourage involvement in local environmental initiatives/schemes	Stakeholder engagement plan
Reduce the use of energy, water and other resources	Decarbonisation Plan, Efficiency and Waste Management plans
Minimise waste by reduction, re-use and recycling methods; and maintain the commitment to a Circular Economy	Legacy Locker and Rental Equipment strategic sustainability pillars. Supplier Assessments
Comply with current environmental legislation and work to minimise the impact of our activities on the environment	ESG Framework, Environmental Impact assessments and Strategic Impact Assessments
Engage with our stakeholders and encourage enhanced disclosure on climate change, biodiversity, and the SDGs wherever possible	Harnessing our decarbonisation plan we will continue to work within our business and with our suppliers to continually improve our climate impact
Use of local suppliers and businesses to reduce our impact on carbon emissions	Supplier Assessments, Stakeholder engagement activities, Carbon emissions assessments development.
Supporting and respecting the protection of human rights and ensuring that we are not complicit, knowingly or unknowingly, in human rights abuses	Business Code of Conduct
We will maintain strong corporate governance practices through exemplary board stewardship, management accountability	All Business Policies. Regular management meetings on ESG topics. Further integrate ESG objectives into business plans

INFOGRAPHIC 4: DIVERSITY, EQUALITY AND INCLUSION (DEI) DISCLOSURE



BOARD OF DIRECTORS

TABLE 6: DIRECTOR'S ROLE AND BACKGROUND INFORMATION

Role	Background	Roles pertaining to business and ESG oversight
<p>Executive Chairman Mark Patterson</p> 	<p>Mark's career spans five decades, marked by entrepreneurial success and visionary leadership across various sectors, including offshore marine technology, subsea oil and gas, green energy storage, and more.</p> <p>With a track record of leading businesses through start-up, growth, acquisitions, and transformations, Mark's expertise lies in strategic decision-making, mentoring, and brand management.</p>	<p>Mark is responsible for overseeing the ESG strategy with support and guidance from the Environment & Sustainability Advisor. He aims to further develop opportunities to update and transfer energy technologies and products into the Marine Renewables markets and help to develop the broader circular economy.</p>
<p>Managing Director Phil Reid</p> 	<p>Phil brings more than 25 years of global subsea engineering experience, delivering complex projects from concept to operations across major energy companies. His background spans manufacturing, consultancy and asset delivery, supported by deep expertise in subsea controls, umbilical's and project leadership.</p>	<p>Phil provides operational and strategic leadership, ensuring that safety, quality and ESG commitments are embedded into project delivery, asset management and long-term business planning, while guiding the organisation toward responsible growth and Net Zero objectives.</p>
<p>Operations Director Iain Rodger</p> 	<p>Iain brings more than fourteen years of energy industry experience with deep expertise in subsea control systems, asset integrity and EPC project delivery. His background in aviation and defence strengthens his focus on precision, reliability and high-performance operational execution.</p>	<p>Iain oversees operational excellence and risk management, ensuring that safety, efficiency and ESG principles are integrated into project delivery, resource planning and daily operations while driving continuous improvement across the organisation.</p>
<p>Finance Director Josina Robson</p> 	<p>Josina brings more than 20 years of energy sector experience across finance leadership roles and over a decade running her own accounting business. She specialises in financial governance, performance management and supporting high-growth organisations through disciplined financial planning and oversight.</p>	<p>Josina ensures strong financial governance and transparent reporting while embedding ESG considerations into budgeting, risk management and investment decisions, enabling responsible growth and informed board oversight.</p>
<p>Business Development Director Ryan Gordon</p> 	<p>Ryan brings over 20 years of experience in the energy industry, following 11 years of service in the British Army. He has held positions with Subsea 7, Siemens, Oceaneering, PDI, and the National Subsea Centre, building wide-ranging expertise in subsea engineering, electrical distribution, and underwater robotics.</p>	<p>As Business Development Director at J+S Subsea, Ryan combines his technical background with commercial acumen to strengthen partnerships, develop new opportunities, and support the successful delivery of client projects worldwide.</p>

DELIVERING ESG SUCCESS

“Over the past year we have strengthened our ESG foundations and demonstrated what purposeful action can achieve. I am proud of the progress we have made, from maturing our reporting to advancing our Net Zero Plan, and I look forward to driving even greater sustainability impact across our operations and value chain.”

Kairvee Tyagi

Environment and Sustainability Advisor at J+S Subsea



J+S Subsea has continued to strengthen its ESG capability as the business accelerates its decarbonisation and circularity objectives. Our work is supported by Scottish Enterprise and our participation in the Fit 4 Offshore Renewables programme, which is guiding our readiness for major supply chain opportunities in offshore wind and marine renewables.

Since joining the company, Kairvee Tyagi has led the development of our ESG Framework, ESG Policy and our 2024 GHG emissions baseline, culminating in the publication of our Net Zero Plan. Her contributions have been recognised across the industry, including winning the Rising Star Award at Subsea Expo and the Young Professional Award at Decarb Scotland 2025. Under her leadership, ESG reporting, materiality assessment and carbon accounting have significantly matured, providing a robust foundation for strategic decision-making.

Kairvee also drives our circular economy progress by embedding Scope 3 reduction plans, expanding Legacy Locker's emissions-saving potential and engaging suppliers on carbon reduction and insetting opportunities. She is supported by our growing engineering and innovation capability, including R&D resource focused on developing sustainable subsea solutions. This strengthened ESG governance and technical capacity positions J+S Subsea to deliver meaningful change for our clients and sector, while ensuring that sustainability remains integral to our operational excellence and long-term growth.

RISK MANAGEMENT

J+S Subsea maintains a robust risk management framework that underpins safe and reliable operations across all activities. Our processes for hazard identification, risk assessment and control follow industry best practice and apply to every task, substance and piece of equipment used or supplied to clients. Risk assessments are built on a structured hierarchy of controls, ensuring that hazards are eliminated or minimised wherever possible.

The framework is continuously reviewed by operational teams with support from the HSEQ function, with findings escalated to senior leadership through monthly reporting and performance reviews. To strengthen frontline vigilance, we have invested in a Job Safety Card and Observation Card system that enables workers to identify risks and implement controls at the point of use. As part of our forward planning, we will develop a comprehensive business continuity plan from 2025, ensuring resilience across all core operations.

ENGAGING INDUSTRY, LEARNING FROM PEERS

Effective ESG management relies on shared learning and active participation within the wider underwater and energy transition community. In 2023, J+S Subsea contributed to a panel discussion at the Global Underwater Hub's Business Survey launch, a key assessment of the UK's £8 billion underwater sector. The survey provides insight into supply chain readiness, emerging global opportunities, skill availability, investment needs and long-term market challenges, helping inform strategic priorities.

In late 2024, J+S Subsea further engaged in international energy transition dialogues through activities aligned with Scottish Development International (SDI). Senior Trade Specialist Ketan Pednekar participated in an event showcasing Scotland's contributions to sustainability and the energy transition, highlighting how Scottish expertise in clean energy, circular solutions and subsea capability can support emerging global markets such as India's expanding clean energy ecosystem.

These engagements allow us to share perspectives on innovation, circularity, decarbonisation and operational readiness, while also gaining valuable insight into industry-wide risks, opportunities and collaborative pathways. The findings continue to inform our strategic planning, helping us strengthen our capabilities, anticipate market shifts, and align our growth trajectory with the evolving needs of both the subsea and renewables sectors.

 [Read more about our engagement with SDI here](#)

In 2024, J+S Subsea prioritised collaboration that delivers measurable sustainability outcomes through practical engineering, circular solutions and technical problem solving. Rather than focusing on large external events, we strengthened partnerships with clients and supply chain stakeholders to progress decarbonisation and improve operational efficiency across subsea assets.

A key example was our delivery of a specialist power supply solution to support fault-finding and diagnostic work for an operator facing insulation resistance challenges. This bespoke system enabled safe, efficient and controlled testing in harsh offshore conditions, reducing unnecessary equipment replacement and allowing the client to target interventions with precision. This type of collaboration demonstrates how our engineering capability directly supports lower-carbon operations by extending asset life and reducing material consumption.

Throughout 2024, we also advanced our circular economy strategy through the continued evolution of Legacy Locker, working closely with clients to refurbish, recertify and repurpose subsea equipment. These interventions reduced Scope 3 emissions while mitigating downtime and costs for operators. Our work with Zero Waste Scotland earlier in the year helped demonstrate the practical benefits of circularity within live subsea projects.

Internally, the promotion of a Sustainable Supply Chain Manager strengthened our capability to engage suppliers on responsible sourcing, emissions reduction and future inssetting opportunities. Combined with R&D efforts focused on adaptable subsea control systems and support for renewable energy applications; we continued to build collaborative pathways for innovation that align with both client needs and our Net Zero ambition.

Industry recognition reflected this progress. J+S Subsea was shortlisted in the Sustainability category at the 2025 Offshore Achievement Awards, and our Environment and Sustainability Advisor, Kairvee Tyagi, received the Young Professional Award at Decarb Scotland 2025, acknowledging her leadership in driving decarbonisation and ESG advancement.

Collectively, these achievements made 2024 a year defined by purposeful collaboration. By focusing on solutions that extend asset life, reduce emissions and improve operational resilience, we strengthened our role as a trusted sustainability partner for the subsea energy sector.

[Read about our Innovative collaborative project with Viper Innovations and Verlume here](#)

INDUSTRY SPONSORSHIPS

J+S Subsea actively supports industry initiatives that advance excellence, innovation and sustainability across the subsea sector. In 2024 we were proud to sponsor the Safety Innovation category at the Subsea Expo Awards, a major industry event organised by the Global Underwater Hub that recognises technical achievement and operational performance among subsea companies. Our sponsorship helped highlight emerging solutions that improve safety practices and drive professional advancement within the wider underwater industry.

[Read more about 2024 Subsea Expo Awards here](#)



OUR PARTNERS

We work with a range of partners to deliver customer success, innovate as an industry and assure our business and sustainability progress. Below are some of our key partners:

J+S SUBSEA YEAR REVIEW 2024



Aberdeen & Grampian Chamber of Commerce (member)

Aberdeen & Grampian Chamber of Commerce is a membership organisation which sits at the heart of the North-east business community.



Decom North Sea (member)

Established in 2009, Decom North Sea is the only independent trade association focused on decommissioning in the international decommissioning energy industry. Active across the oil & gas, nuclear and renewable energy sectors, it provides data, market intelligence, member advocacy, and world-renowned decommissioning events.



OGV Energy (member)

OGV Energy is the leading engagement platform for the energy sector, focused on delivering industry news, events, digital media and recruitment solutions. It is our mission to facilitate improved engagement and communication for the Energy sector through utilising our multiple platforms.



Offshore Energies UK

Its vision is for a thriving UK powered by homegrown, affordable energy which is produced safely and sustainably. Its members aim to boost the UK economy, unlock rewarding jobs and drive innovation



Aberdeen Renewables

AREG, established in 2003, is the original energy transition organisation, working on behalf of members to empower the energy supply chain and champion its expertise. It aims for the north east of Scotland to be a world-leading centre of excellence for the production and use of renewable energy.



Ceed (member)

CEED members work together in the pursuit of operational excellence, the development of its people and their organisations.



Global Underwater Hub (member)

GUH is the industry body and focal point for the entire British subsea industry and aims to increase business opportunities at home and abroad for the sector.



Forth & Tay Offshore (member)

Forth & Tay Offshore works on behalf of members to promote the capabilities of companies and organisations in the offshore wind sector and to assist them in accessing new opportunities.

CERTIFICATIONS, ACCREDITATIONS & ISO STANDARDS

J+S Subsea has been assessed and certified as meeting the required standards for the provision of sub-sea and associated top-side engineering solutions to the energy market, including the design and production of equipment, and in-service support.



ISO 9001:2015



ISO 14001:2015



ISO 45001:2018



FPAL Achilles Oil & Gas



SEQual



Living Wage Employer

OUR AWARDS

“Do it because you want to, not because you have to” - that’s the mantra at J+S Subsea where a focus on the company’s ESG and renewable energy journey is opening doors to exciting new opportunities. The company are fast gaining industry recognition with a slew of recent award wins and nominations. Here are just a few recent successes:

DECOMMISSIONING SUPPLY CHAIN AWARD 2024

In 2024 J+S Subsea’s leadership in circular engineering and sustainable asset management was recognised with the Excellence in the Supply Chain Award at the Offshore Energies UK (OEUK) Decommissioning Conference, sponsored by the North Sea Transition Authority.

The award was presented in St. Andrews to acknowledge the impact of our Legacy Locker initiative, an open industry marketplace that enables the reuse, repurposing and remanufacture of subsea equipment that might otherwise be retired or scrapped. By unlocking value from redundant capital assets, Legacy Locker delivers economic and environmental benefits, extending asset life while reducing waste, cost and embodied carbon for operators across the offshore energy lifecycle.

J+S Subsea Executive Chairman Matt Blair accepted the award on behalf of the company and emphasised how Legacy Locker’s circular economy model aligns with industry supply chain principles and rigorous ESG reporting. Similar themes were highlighted by Offshore Energies UK leadership, who noted the importance of innovation, collaboration and resilience in achieving excellence in decommissioning supply chain performance.

This recognition reinforces J+S Subsea’s commitment to sustainability-driven solutions that support both operational needs and wider energy transition goals. It also complements other 2024 achievements, further validating our strategic focus on circularity, client value and collaborative innovation.

[Read more here](#)

“Winning this award is a powerful validation of how our circular approach is delivering real value for clients and for the wider industry. It reflects the hard work of our team and the growing impact of Legacy Locker, but we are committed to pushing further. Maintaining our reputation for quality, innovation and sustainable performance remains central to everything we do.”

Phil Reid, Managing Director at J+S Subsea



OFFSHORE ACHIEVEMENT AWARDS EXCEPTIONAL SME WINNER

J+S Subsea was Highly Commended in the Exceptional SME or Exceptional Founder category at the 2024 Offshore Achievement Awards, recognising the company's rapid growth, strategic clarity and sustained innovation.

The commendation highlights the leadership of Executive Chairman Mark Patterson and the team's ability to deliver high-value engineering and circular economy solutions while advancing a strong ESG agenda. Judges acknowledged J+S Subsea's transition into a sustainability-driven subsea specialist, its expanding global footprint and its pivotal role in enabling low-carbon, resilient operations for clients.

This recognition adds to a year of significant achievements, reinforcing the company's reputation as a dynamic and future-focused SME shaping the next chapter of subsea innovation.

[Read more here](#)

SCOTTISH GREEN ENERGY SUPPLY CHAIN AWARDS FINALIST

J+S Subsea was shortlisted as a finalist in the Sustainable Supplier category, recognising its contribution to low-carbon energy projects, circular economy practices and readiness to support the renewables supply chain. While not a win, this finalist position is a credible endorsement within Scotland's green energy ecosystem.

[Read more here](#)

INCREASING TRANSPARENCY WITH LEGACY LOCKER

Scope 3 emissions remain one of the most complex and least visible challenges facing the subsea and wider energy sector. For asset-intensive industries, a significant proportion of lifecycle emissions sits upstream in materials, manufacturing and logistics, yet these impacts are often difficult to quantify or influence once equipment has entered service.

Legacy Locker offers a practical mechanism to improve transparency across this part of the value chain. By tracking the reuse, refurbishment and repurposing of subsea equipment, we are able to move beyond estimated assumptions and toward evidence-based reporting of avoided manufacturing, reduced material demand and extended asset life. This approach allows Scope 3 emissions to be understood not only as a reporting obligation, but as a controllable lever for meaningful decarbonisation.

As our circular portfolio expands, we are strengthening data capture around equipment origin, refurbishment activity and reuse pathways. This enables clearer insight into carbon savings for both J+S Subsea and our clients, supporting more robust ESG disclosures and better-informed decision making. In doing so, Legacy Locker is helping shift Scope 3 from an opaque risk into a transparent opportunity for collaboration, accountability and measurable climate impact.



A photograph of an offshore wind farm at sunset. The sky is a mix of blue, orange, and pink, with soft clouds. The ocean is dark blue with gentle ripples. Several white wind turbines are visible, with one in the foreground on the right side of the frame. A large, semi-circular dark blue overlay covers the right half of the image, containing the word 'Appendix' in white text.

Appendix

GRI DATA TABLES

GRI TABLE 102: CLIMATE CHANGE 2025

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
102-3	Just transition			
a.	Report the total number of new employees recruited and a breakdown of this total by:	Infographic 2 & Infographic 4		
i)	Gender	Infographic 2 & Infographic 4		
ii)	Employee type	Infographic 2 & Infographic 4		
b.	Report the total number of employees whose work was terminated and a breakdown of this total by	NA	There was no termination at the time of reporting	
i)	Gender	NA		
ii)	Employee type	NA		
c.	Report the total number of redeployed employees and a breakdown of this total by	NA		
i)	Gender	NA		
ii)	Employee type	NA		
d.	Report changes to the list of material topics compared to the previous reporting period	NA		
i)	Gender	NA		
ii)	Employee type	NA		
102-4	GHG emissions reduction targets and progress	Table 2: SMART objectives		
a.	Report short-, medium-, and long-term gross Scope 1, Scope 2, and Scope 3 GHG emissions reduction targets in metric tons of CO ₂ equivalent and as a percentage of base year emissions, where:	Table 2 (Page 13)		
i)	Gross Scope 1, Scope 2, and Scope 3 GHG emissions reduction targets are reported separately or where Scope 1 and Scope 2 GHG emissions are combined	Table 2 (Page 13)		

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
ii)	Gross Scope 1 and Scope 2 GHG emissions reduction targets cover the total Scope 1 and Scope 2 GHG emissions reported under Disclosures 102-5 and 102-6	Table 2 & Infographic 1		
iii)	GHG removals, GHG trades, and avoided GHG emissions are excluded	Table 2		
b.	For each gross GHG emissions reduction target, report whether biogenic CO ₂ emissions are included in the target report the following information about tracking the effectiveness of the actions taken:	Infographic 1		
c.	For each gross Scope 2 GHG emissions reduction target, report whether the targets use the location-based or market-based method	Table 2		
d.	For each gross Scope 3 GHG emissions reduction target, list the Scope 3 categories covered by the targets	Infographic 1		
e.	For each gross GHG emissions reduction target, report the gases covered by the target	Infographic 1		
f.	Explain how the gross GHG emissions reduction targets align with the latest scientific evidence on the effort needed to limit global warming to 1.5°C	Infographic 1		
g.	Describe its gross GHG emissions reduction target revision policy	See Emissions Deep Dive or Net Zero Plan		
h.	For each gross GHG emissions reduction target, report the base year, including	See Net Zero Plan		
i)	The rationale for choosing it	See Net Zero Plan		
ii)	Base year emissions in metric tons of CO ₂ ii equivalent			
iii)	The context for any significant changes in emissions that triggered recalculations of base year emissions	See Net Zero Plan or Our ESG Strategy		

GRI TABLE 102: CLIMATE CHANGE 2025 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
iv)	The previously reported base year emissions, if base year emissions are recalculated	See Net Zero Plan		
102-5	Scope 1 GHG emissions	Table 2		
a.	Report gross Scope 1 GHG emissions in metric tons of CO ₂ equivalent	Table 2		
i)	Include emissions of CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , and NF ₃	Table 2		
ii)	Include biogenic non-CO ₂ GHG emissions produced by combustion or biodegradation of biomass from owned or controlled sources	Table 2		
iii)	Exclude GHG removals, GHG trades, and avoided emissions	Table 2		
iv)	Use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report	Table 2		
b.	Provide a breakdown of gross Scope 1 GHG emissions by CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , and NF ₃ , in metric tons and metric tons of CO ₂ equivalent	Table 2		
c.	Report biogenic CO ₂ emissions from the combustion or biodegradation of biomass from owned or controlled sources in metric tons, separately from gross Scope 1 GHG emissions	Table 2		
d.	Report the base year for the calculation, including	See Net Zero Plan		
i)	The rationale for choosing it	Table 2		
ii)	Base year emissions in metric tons of CO ₂ equivalent separately for gross Scope 1 GHG emissions and biogenic CO ₂ emissions	Table 2		
iii)	The context for any significant changes in emissions that triggered recalculations of base year emissions	Table 2		
iv)	The previously reported base year emissions, if base year emissions are recalculated	See Net Zero Plan		

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
e.	Report the consolidation approach for Scope 1 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control	See Environmental Sustainability - Our Approach (Page 12)		
f.	Report standards, methodologies, assumptions, and calculation tools used, including the source of the emission factors used	See Environmental Sustainability - Our Approach (Page 12)		
102-6	Scope 2 GHG emissions	Table 2		
a.	Report gross location-based and, if applicable, market-based Scope 2 GHG emissions in metric tons of CO ₂ equivalent, and in the calculation	Table 2		
i)	Include emissions of CO ₂ , CH ₄ , and N ₂ O	Table 2		
ii)	Include biogenic non-CO ₂ ii. GHG emissions from electricity use	Table 2		
iii)	Exclude GHG removals, GHG trades, and avoided emissions	Table 2		
iv)	Use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report	Table 2		
b.	Provide a breakdown of gross location-based Scope 2 GHG emissions by CO ₂ , CH ₄ , and N ₂ O in metric tons and metric tons of CO ₂ equivalent	Table 2		
c.	Report location-based and, if applicable, market-based biogenic CO ₂ emissions from electricity use in metric tons, separately from gross Scope 2 GHG emissions	Table 2		
d.	Report the base year for the calculation, including	See Net Zero Plan		
i)	The rationale for choosing it	See Net Zero Plan		
ii)	Base year emissions in metric tons of CO ₂ equivalent separately for gross Scope 2 GHG emissions and biogenic CO ₂ emissions	Net Zero Plan		

GRI TABLE 102: CLIMATE CHANGE 2025 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
iii)	The context for any significant changes in emissions that triggered recalculations of base year emissions	Net Zero Plan		
iv)	The previously reported base year emissions, if base year emissions are recalculated	Net Zero Plan		
e.	Report the consolidation approach for Scope 2 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control	See Environmental Sustainability - Our Approach (Page 12)		
f.	Report standards, methodologies, assumptions, and calculation tools used, including the source of the emission factors used	See Environmental Sustainability - Our Approach (Page 12)		
102-7	Scope 3 GHG emissions			
a.	Report gross Scope 3 GHG emissions in metric tons of CO ₂ equivalent, and in the calculation	Table 2		
i)	Include GHG emissions for each Scope 3 category	Table 2		
ii)	Include emissions of CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , and NF ₃	Table 2		
iii)	Include biogenic non-CO ₂ GHG emissions from the combustion or biodegradation of biomass in the upstream and downstream value chain	Table 2		
iv)	Exclude GHG removals, GHG trades, and avoided emissions	Table 2		
v)	Use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report	Table 2		
b.	Provide a breakdown of gross Scope 3 GHG emissions by each of the 15 Scope 3 categories in metric tons of CO ₂ equivalent	Table 2		
c.	Report biogenic CO ₂ emissions from the combustion or biodegradation of biomass in the upstream and downstream value chain in metric tons, separately from gross Scope 3 GHG emissions, and a breakdown of this total by each of the 15 Scope 3 categories	Table 2		
d.	Report the base year for the calculation, including	See Net Zero Plan		
i)	The rationale for choosing it	See Net Zero Plan		
ii)	Base year emissions in metric tons of CO ₂ equivalent separately for gross Scope 3 GHG emissions and biogenic CO ₂ emissions	Table 2		

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
iii)	The context for any significant changes in emissions that triggered recalculations of base year emissions	See Net Zero Plan		
iv)	The previously reported base year emissions, if base year emissions are recalculated	See Net Zero Plan		
e.	Report the consolidation approach for Scope 3 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control	See Environmental Sustainability - Our Approach (Page 8)		
f.	Report standards, methodologies, assumptions, and calculation tools used, including the sources of the emission factors used.	See Net Zero Plan		
102-8	GHG emissions intensity	See Net Zero Plan		
a.	Report GHG emissions intensity ratio(s), including the gross GHG emissions in metric tons of CO ₂ equivalent (the numerator) and the organisation-specific metric (the denominator) chosen to calculate the ratio(s)	See Net Zero Plan		
b.	Report the scope(s) of GHG emissions included in the intensity ratio(s), whether Scope 1, Scope 2, or Scope 3	See Net Zero Plan		
102-9	GHG removals in the value chain	See Net Zero Plan		
a.	Report the total Scope 1 GHG removals in metric tons of CO ₂ equivalent, excluding any GHG trades, and a breakdown of this total by each storage pool			
b.	For each type of storage pool, describe how quality criteria are monitored to manage the risk of non-permanence			
c.	Report the intended use of GHG removals			
d.	Describe the impacts on people and the environment from its Scope 1 GHG removals and the actions taken to manage them, including for			
i)	Workers, local communities, and Indigenous Peoples;			
ii)	Biodiversity			
e.	Report standards, methodologies, assumptions, and calculation tools used			
102-10	Carbon credits	See Net Zero Plan	N/A we are trying to reduce our emissions within the operation.	

GRI TABLE 103: ENERGY 2025

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
103-2	Energy consumption and self-generation within the organisation	See Carbon Emission Report	We do not generate energy on site	
103-3	Upstream and downstream energy consumption	See Carbon Emission Report		
103-4	Energy intensity	See Carbon Emission Report		
103-5	Reduction in energy consumption	See Net zero plan		

GRI TABLE 201: ECONOMIC PERFORMANCE 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
201-1	Direct economic value generated and distributed			
a.	Direct economic value generated and distributed (EVG&D) on an accrual's basis, including the basic components for the organisation's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components;			
i)	Direct economic value generated: revenues	£6,268,402		
ii)	Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments	£5,608,427		
iii)	Economic value retained: 'direct economic value generated' less 'economic value distributed'.	£659,975		
b.	Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance	Not Applicable		
201-2	Financial implications and other risks and opportunities due to climate change		We have not included climate risk in our reporting this year, we will consider it in the future	

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
a.	Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including-	Not Applicable		
i)	A description of the risk or opportunity and its classification as either physical, regulatory, or other			
ii)	A description of the impact associated with the risk or opportunity			
iii)	The financial implications of the risk or opportunity before action is taken			
iv)	The methods used to manage the risk or opportunity			
v)	The costs of actions taken to manage the risk or opportunity			
201-3	Defined benefit plan obligations and other retirement plans	Not Applicable	We only offer voluntary pension benefit after retirement	
201-4	Financial assistance received from government			
a.	Total monetary value of financial assistance received by the organisation from any government during the reporting period, including:-			
i)	Tax relief and tax credits	R & D Tax credit £240,772		
ii)	Subsidies	Not Applicable		
iii)	Investment grants, research and development grants, and other relevant types of grant;	Not Applicable		
iv)	Awards	Not Applicable		
v)	Royalty holiday	Not Applicable		
vi)	Financial assistance from Export Credit Agencies (ECAs)	Not Applicable		
vii)	Financial incentives	Not Applicable		
viii)	Other financial benefits received or receivable from any government for any operation	Not Applicable		
b.	The information in 201-4-a by country	Not Applicable		
c.	Whether, and the extent to which, any government is present in the shareholding structure	Not Applicable		

GRI TABLE 202: MARKET PRESENCE 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
202-1	Ratios of standard entry level wage by gender compared to local minimum wage			
a.	When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage	Not applicable. 1 member of staff is subject to the rules of National Minimum wage		
b.	When a significant proportion of other workers (excluding employees) performing the organisation's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage	Not applicable		
c.	Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used	Not applicable		
d.	The definition used for 'significant locations of operation'	Not applicable		
202-2	Proportion of senior management hired from the local community			
a.	Percentage of senior management at significant locations of operation that are hired from the local community	100%		
b.	The definition used for 'senior management'	Board Members/directors of the company excluding independent director		
c.	The organisation's geographical definition of 'local'	Home address within 30 miles of company site address		
d.	The definition used for 'significant locations of operation'	Company has only one area of operation		

GRI TABLE 203: INDIRECT ECONOMIC IMPACTS 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
203-1	Infrastructure investments and services supported	Not applicable	Not applicable on us currently	
203-2	Significant indirect economic impacts	Not applicable	Have not considered yet	

GRI TABLE 204: PROCUREMENT PRACTICES 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
204-1	Proportion of spending on local suppliers			
a.	Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally)	43%		
b.	The organisation's geographical definition of 'local'	Address within 30 miles of company site address		
c.	The definition used for 'significant locations of operation'	Only one location of operation		

GRI TABLE 301: MATERIALS 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
301-1	Materials used by weight or volume			
a.	Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by;	NA	Not measured - we do not manufacture primary products from raw material. We produce goods from procured components. Each project is unique and the percentage of non-renewable material can vary between 0% and 100% from project to project.	
301-2	Recycled input materials used			
a.	Percentage of recycled input materials used to manufacture the organization's primary products and services	NA	Not measured - we do not manufacture primary products from raw material. We produce goods from procured components. Each project is unique and the percentage of recycled material varies between 0% and 100% from project to project.	
2.2	When compiling the information specified in Disclosure 301-2, the reporting organisation shall	NA	See 301-2	
301-3	Reclaimed products and their packaging materials	NA	See 301-2	
	Compilation requirements			
2.4	When compiling the information specified in Disclosure 301-3, the reporting organization shall	NA	See 301-2	
2.4.1	exclude rejects and recalls of products	NA	See 301-2	
2.4.2	calculate the percentage of reclaimed products and their packaging materials for each product category using the following formula	NA	See 301-2	

GRI TABLE 205: ANTI-CORRUPTION

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
205-1	Operations assessed for risks related to corruption			
a	Total number and percentage of operations assessed for risks related to corruption.	0		
b	Significant risks related to corruption identified through the risk assessment.	0		
205-2	Communication and training about anti-corruption policies and procedures			
a	Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.	100%	We only operate at one location	
b	Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.	100%	We only operate at one location	
c	Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.	N/A		
d	Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.	100%		
e	Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	100%		
205-3	Confirmed incidents of corruption and actions			
a	Total number and nature of confirmed incidents of corruption.	None		
b	Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	0		
c	Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	0		
d	Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	0		

GRI TABLE 206: ANTI-COMPETITIVE BEHAVIOUR

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
Disclosure 206-1	Legal actions for anti-competitive behaviour, antitrust, and monopoly practices			
a	Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant	0		
b	Main outcomes of completed legal actions, including any decisions or judgements.	N/A		

GRI TABLE 302: ENERGY 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
302-1	Energy consumption within the organization			
a.	Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used	0		
b.	Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.	0		
c.	In joules, watt-hours or multiples, the total;			
i)	Electricity consumption	See Carbon emission report		
ii)	Heating consumption	See Carbon emission report		
iii)	Cooling consumption	0		
iv)	Steam consumption	0		
d.	In joules, watt-hours or multiples, the total			
i)	Electricity sold	0		
ii)	Heating sold	0		
iii)	Cooling sold	0		
iv)	Steam sold	0		
e.	Total energy consumption within the organization, in joules or multiples			

GRI TABLE 302: ENERGY 2016 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
f.	Standards, methodologies, assumptions, and/or calculation tools used	See Carbon emission report		
g.	Source of the conversion factors used	GHG emissions factor		
	Compilation requirements			
2.1	When compiling the information specified in Disclosure 302-1, the reporting organization shall;			
2.1.1	Avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the organization generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption;	See Carbon emissions report	Not applicable on us as we don't generate energy on our site	
2.1.2	Report fuel consumption separately for non-renewable and renewable fuel sources			
2.1.3	Only report energy consumed by entities owned or controlled by the organization			
2.1.4	Calculate the total energy consumption within the organization in joules or multiples using the following formula			
302-2	Energy consumption outside of the organization			
	Energy consumption outside of the organization, in joules or multiples			
	Standards, methodologies, assumptions, and/or calculation tools used			
	Source of the conversion factors used.			
	Compilation requirements			
2.3	When compiling the information specified in Disclosure 302-2, the reporting organization shall exclude energy consumption reported in Disclosure 302-			
302-3	Energy intensity			
a.	Energy intensity ratio for the organization.	See Carbon emission report		
b.	Organization-specific metric (the denominator) chosen to calculate the ratio.	See Carbon emission report		
c.	Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.	See Carbon emission report		
d.	Whether the ratio uses energy consumption within the organization, outside of it, or both	See Carbon emission report		
	Compilation requirements			

GRI TABLE 302: ENERGY 2016 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
2.5	When compiling the information specified in Disclosure 302-3, the reporting organization shall;			
2.5.1	Calculate the ratio by dividing the absolute energy consumption (the numerator) by the organization-specific metric (the denominator)	See Carbon emission report		
2.5.2	If reporting an intensity ratio both for the energy consumed within the organization and outside of it, report these intensity ratios separately	See Carbon emission report		
302-4	Reduction of energy consumption			
a.	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples	See Carbon emission report		
b.	Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.	See Carbon emission report		
c.	Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it	See Net Zero Plan		
d.	Standards, methodologies, assumptions, and/or calculation tools used	See Carbon emissions report		
	Compilation requirements			
2.7	When compiling the information specified in Disclosure 302-4, the reporting organization shall;			
2.7.1	Exclude reductions resulting from reduced production capacity or outsourcing	See Net Zero Plan		
2.7.2	Describe whether energy reduction is estimated, modelled, or sourced from direct measurements. If estimation or modelling is used, the organization shall disclose the methods used	See Net Zero Plan		
302-5	Reductions in energy requirements of products and services	See Net Zero Plan		
a.	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	See Net Zero Plan		
b.	Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.	See Net Zero Plan		
c.	Standards, methodologies, assumptions, and/or calculation tools used	See Net Zero Plan		
2.9	When compiling the information specified in Disclosure 302-5, the reporting organization should:	See Net Zero Plan		
2.9.1	If subject to different standards and methodologies, describe the approach to selecting them	See Net Zero Plan		
2.9.2	Refer to industry use standards to obtain this information, where available (such as fuel consumption of cars for 100 km at 90 km/h)	See Net Zero Plan		

GRI TABLE 305: EMISSIONS 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
305-1	Direct (Scope 1) GHG emissions			
a.	Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent	See Net Zero Plan		
b.	Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all	See Net Zero Plan		
c.	Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent	See Net Zero Plan		
d.	Base year for the calculation, if applicable, including:	2024	We have moved our building in 2024 so considered this as our baseline year	
i)	The rationale for choosing it	See our net zero plan		
ii)	Emissions in the base year	See Net Zero Plan		
iii)	The context for any significant changes in emissions that triggered recalculations of base year emissions	See Net Zero Plan		
e.	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	GHG Emissions		
f.	Consolidation approach for emissions; whether equity share, financial control, or operational control.			
g.	Consolidation approach for emissions; whether equity share, financial control, or operational control.			
305-2	Energy indirect (Scope 2) GHG emissions			
a.	Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent	See Net Zero Plan		
b.	If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent.	See Net Zero Plan		
c.	If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	See Net Zero Plan		
d.	Base year for the calculation, if applicable, including;	See Net Zero Plan		
e.	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	See Net Zero Plan		
f.	Consolidation approach for emissions; whether equity share, financial control, or operational control	See Net Zero Plan		
g.	Consolidation approach for emissions; whether equity share, financial control, or operational control	See Net Zero Plan		

GRI TABLE 305: EMISSIONS 2016 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
305-3	Other indirect (Scope 3) GHG emissions	See Net Zero Plan		
305-4	GHG emissions intensity	See Carbon Emission Report		
d.	Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all	See Carbon Emission Report		
305-5	Reduction of GHG emissions	See Net Zero Plan		
305-6	Emissions of ozone-depleting substances (ODS)	N/A		
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A		

GRI TABLE 306: WASTE 2020

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
306-1	Waste generation and significant waste-related impacts	N/A	We have included it in our carbon assessment and also we have a process to gather this info and we do report it internally every year	
306-2	Management of significant waste-related impacts			
a.	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated	Our Legacy Locker plays an important role in handling waste and contributing to Circular Economy. Please see https://jands.co.uk/sustainability/legacy-locker/ and https://jands.co.uk/sustainability/circular-economy/ for more details		
b.	If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations	We have a contract in place where they are required to provide us detailed waste reports and also, we do site visits to make sure our waste providers are actually using all the processes		

GRI TABLE 306: WASTE 2020 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
c.	The processes used to collect and monitor waste-related data	Waste reports from our waste contractors		
306-3	Waste generated	Enquire with our Sustainability adviser		
306-4	Waste diverted from disposal	Enquire with our Sustainability adviser		
306-5	Waste directed to disposal	Enquire with our Sustainability adviser		

GRI TABLE 401 EMPLOYMENT 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
401-1	New employee hires and employee turnover			
a.	Total number and rate of new employee hires during the reporting period, by age group, gender and region	10 New Hires. 9 Male and 1 Female. 2 Under 30, 3 30-50 years and 5 over 50		
b.	Total number and rate of employee turnover during the reporting period, by age group, gender and region	2 Leavers. 2 Males. 1 30-50 years and 1 over 50		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees			
a.	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum;			
i)	Life insurance	Yes		
ii)	Health care	Private Healthcare open to all employees but it is up to the employee whether they sign up for it		
iii)	Disability and invalidity coverage	Yes		
iv)	Parental leave	Yes		
v)	Retirement provision	Yes		

GRI TABLE 401: EMPLOYMENT 2016 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
vi)	Stock ownership	Open to a limited number of long serving staff		
vii)	Others			
b.	The definition used for 'significant locations of operation	Only one location of operation		
401-3	Parental leave			
a.	Total number of employees that were entitled to parental leave, by gender	0		
b.	Total number of employees that took parental leave, by gender	0		
c.	Total number of employees that returned to work in the reporting period after parental leave ended, by gender	0		
d.	Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender	0		
e.	Return to work and retention rates of employees that took parental leave, by gender	Not applicable		

GRI TABLE 402: LABOR AND MANAGEMENT RELATIONS 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
402-1	Minimum notice periods regarding operational changes			
a.	Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them, and;	4 weeks		
b.	For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements	Not applicable		

GRI TABLE 403: OCCUPATIONAL HEALTH AND SAFETY 2018

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/Page Number	Comment/Reason for Omission	External Assurance
403-1	Occupational health and safety management system			
a.	A statement of whether an occupational health and safety management system has been implemented, including whether			
i)	the system has been implemented because of legal requirements and, if so, a list of the requirements	J&S acknowledges its legal obligations under health and safety legislation and is committed to maintaining an effective occupational health and safety (OHS) management system. This system is certified to ISO 45001:2018, ensuring compliance with relevant legal requirements, including the Health and Safety at Work Act.		
ii)	the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines			
b.	A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered	Scope: The OHS management system covers all workers and activities related to the provision of subsea and associated topside engineering solutions to the energy market, including equipment design, production, and in-service support. No workers, activities, or workplaces are excluded.		
403-2	Hazard identification, risk assessment, and incident investigation			

GRI TABLE 403: OCCUPATIONAL HEALTH AND SAFETY 2018 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
403-6	Promotion of worker health			
a.	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided	Healthcare benefits provide workers with access to non-occupational medical services. Mental Health		
b.	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs	First Aiders are being introduced to support psychological wellbeing. Additionally, a Social Committee organizes events to promote morale, wellbeing, and work-life balance.		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
a.	A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	J&S requires contractors and suppliers to comply with its high health and safety standards. Rigorous pre-qualification and risk assessments are undertaken. Participation in client-led toolbox talks and use of Job Safety Cards promote alignment with site-specific safety protocols, including managing simultaneous operations.		
403-8	Workers covered by an occupational health and safety management system	100% of employees and contractors are covered by the OHS management system, which undergoes both internal and external audits. There are no exclusions.		
a.	If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines			
i)	the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;	100%		

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
ii)	the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited	100%		
iii)	the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party	100%		
	Whether and, if so, why any workers have been excluded from this disclosure, including the types of workers excluded	n/a		
	Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used	There are no subcontracted service elements associated with J&S's operations. All work is performed directly by employees and contractors under the organisation's control, ensuring consistent application of health and safety management systems across all activities		
403-9	Work-related injuries			
a.	For all employees			
i)	The number and rate of fatalities as a result of work-related injury	0		
ii)	The number and rate of high-consequence work-related injuries (excluding fatalities)	0		
iii)	The number and rate of recordable work-related injuries;	0		
iv)	The main types of work-related injury	N/A		
v)	The number of hours worked.	55665.78		
b.	For all workers who are not employees, but whose work and/or workplace is controlled by the organization	0		

GRI TABLE 403: OCCUPATIONAL HEALTH AND SAFETY 2018 - CONTINUED

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
i)	The number and rate of fatalities as a result of work-related injury	0		
ii)	The number and rate of high-consequence work-related injuries (excluding fatalities)	0		
iii)	The number and rate of recordable work-related injuries;	0		
iv)	The main types of work-related injury	N/A		
v)	The number of hours worked.	0		
c.	The work-related hazards that pose a risk of high-consequence injury, including	Identified high-risk hazards include manual handling, high voltage systems, hazardous substances, working on vessels, and high-pressure systems. No high-consequence injuries were recorded during the reporting period. Risk control follows the hierarchy of controls supported by Job Safety Cards and dynamic risk assessments. Injury rates are calculated per 200,000 hours worked.		
i)	how these hazards have been determined			
ii)	which of these hazards have caused or contributed to high-consequence injuries during the reporting period			
iii)	actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls			
d.	Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls			
e.	Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked			
f.	Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded			
g.	Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used			

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
403-10	Work-related ill health			
a.	For all employees			
i)	The number of fatalities as a result of work-related ill health	0		
ii)	The number of cases of recordable work-related ill health	0		
iii)	The main types of work-related ill health	0		
b.	For all workers who are not employees but whose work and/or workplace is controlled by the organization	0		
i)	The number of fatalities as a result of work-related ill health	0		
ii)	The number of cases of recordable work-related ill health	0		
iii)	The main types of work-related ill health	n/a		
c.	The work-related hazards that pose a risk of ill health, including;	Work-related ill health risks identified include ergonomic strain, manual handling, heat stress in outdoor environments, exposure to hazardous substances, and workplace stress. These were determined through formal risk assessments, employee consultations, and safety committee feedback. Controls include substitution of hazardous substances, ergonomic assessments, job rotation, PPE, and local exhaust ventilation. Data compilation follows ISO 45001:2018 standards. No workers have been excluded.		
i)	How these hazards have been determined			
ii)	Which of these hazards have caused or contributed to cases of ill health during the reporting period		None	
iii)	Actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls		n/a	
d.	Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded		no exclusions	
e.	Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used	Data was compiled in accordance with the ISO 45001:2018 standard		

GRI TABLE 405: DIVERSITY AND EQUAL OPPORTUNITY

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
405-1	Diversity of governance bodies and employees	See DEI Disclosure - Infographic 4		
a.	Percentage of individuals within the organization's governance bodies in each of the following diversity categories:			
i)	Gender	3 Male 75%/ / 1 Female 25%		
ii)	Age group: under 30 years old, 30-50 years old, over 50 years old;	Under 30 - 0. 30-50 - 3. Over 50 -1		
iii)	Other indicators of diversity where relevant (such as minority or vulnerable groups).	Not applicable	Not measured at present beyond what has been stated above in 405-1	
b.	Percentage of employees per employee category in each of the following diversity categories:			
i)	Gender	29 Male / 6 Female 84%/16%		
ii)	Age group: under 30 years old, 30-50 years old, over 50 years old;	Under 30 - 4. 30-50 -22. Over 50 -9		
iii)	Other indicators of diversity where relevant (such as minority or vulnerable groups).	Not applicable	Not measured at present beyond what has been stated above in 405-1	
405-2	Ratio of basic salary and remuneration of women to men			
a.	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation	0.78 to 1 Female to Male ratio		
b.	The definition used for 'significant locations of operation'	Only one area of operation		

GRI TABLE 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not applicable		

GRI TABLE 409: FORCED OR COMPULSORY LABOR 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour			
a.	Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour either in terms of:	0		
i)	type of operation (such as manufacturing plant) and supplier	0		
ii)	countries or geographic areas with operations and suppliers considered at risk	N/A	We only operate in the UK	
b.	Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour	We have a Modern slavery and forced labour policy in place		

GRI TABLE 411: RIGHTS OF INDIGENOUS PEOPLES 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
411-1	Incidents of violations involving rights of indigenous peoples			
a.	Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period	0		
b.	Status of the incidents and actions taken with reference to the following	N/A	N/A	

GRI TABLE 413: LOCAL COMMUNITIES 2016

GRI Disclosure Number	Disclosure Name & Description	Location of Disclosures/ Page Number	Comment/ Reason for Omission	External Assurance
413-1	Operations with local community engagement, impact assessments, and development programs	We do not have anything in place but could consider in future	Currently under review for future reporting periods	
413-2	Operations with significant actual and potential negative impacts on local communities			
a.	Operations with significant actual and potential negative impacts on local communities, including;	None		
i)	The location of the operations	None		
ii)	The significant actual and potential negative impacts of operations	None		





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