

## Commitment to Achieving Net Zero

Iskus Health UK Limited is committed to achieving Net Zero emissions by 2045.

### Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Our greenhouse gas emissions are calculated in line with the Greenhouse Gas (GHG) Protocol using the operational control approach to boundary setting. We include emissions from our entire business and include the seven greenhouse gases named by the Kyoto Protocol expressed as carbon dioxide equivalent.

Our baseline year is 2023. Where historical data is unavailable, our baseline contains estimates. This is our second year of reporting our greenhouse gas emissions.

Tonnes CO <sub>2</sub> e measured	2023 Baseline year	2024 Reporting year
Total emissions	250.04	216.73
Scope 1	3.49	3.55
Scope 2	4.02	4.02
Scope 3 total	242.53	209.16
Upstream Transport and distribution.*	180.71	149.13
Waste generated in operations.	0.06	0.06
Business travel.	27.99	16.84
Employee commuting Homeworking	5.44	3.70
Downstream transport and distribution.*	28.37	39.43

\*Using the spend based method for this calculation

Our Scope 1&2 reference emissions were calculated by using EPC data from the UK government website <https://www.gov.uk/find-energy-certificate>. and allocated across fuel and electricity.

Our Scope 3 reference emissions were calculated by using actual data from suppliers together with spend based data using DEFRA Greenhouse gas reporting by SIC code 2023 (not updated for 2024 at the time of calculation) <https://www.gov.uk/government/statistics/uks-carbon-footprint>. In some cases, it has been necessary to estimate our emissions due to limitations of data available. The calculation of CO<sub>2</sub>e was carried out using Government conversion factors for company reporting of greenhouse gas emissions 2024.

### Data Improvement Measures

Data improvement measures for new reporting periods will include utility provider data and kg/miles data from our supply chain partners.

### Emissions Reduction Targets;

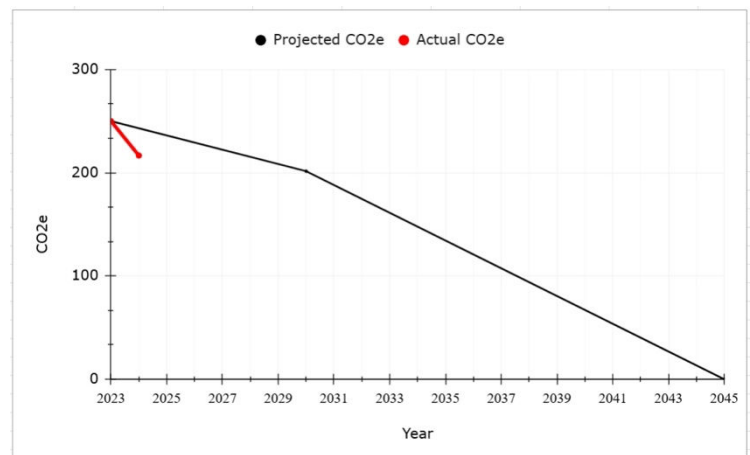
To continue our progress towards Net Zero we have committed the following revised reduction targets by 2030.

- ~We will reduce our scope 1 GHG emissions 5%
- ~We will reduce our scope 2 GHG emissions 5%
- ~We will reduce our scope 3 GHG emissions by category:-
- ~Upstream Transport and distribution 21%
- ~Waste 5%
- ~Business travel 14%
- ~Employee commuting 10.5%.
- ~Downstream Transport and distribution 20%
- ~Overall scope 3 GHG emissions reduced by 19.4%

Emissions targets 2030	Total (t CO <sub>2</sub> e)
Total emissions	201.59
Scope 1	3.32
Scope 2	3.82
Scope 3	
Upstream Transport and distribution.	142.76
Waste generated in operations.	0.06
Business travel.	24.07
Employee commuting.	4.86
Downstream transport and distribution.	22.70

We project that Iskus UK carbon emissions will decrease over the next 5 years to 201.59 tCO<sub>2</sub>e by 2030. This is an overall reduction of 19.39%

Targets can be seen in the graph below. This represents a baseline year of 2023, reporting year of 2024 and Net Zero target for 2045. The Net Zero target will be achieved with a combination of carbon reduction and offset strategies.



### Carbon Reduction Initiatives to be implemented with immediate effect and reviewed annually.

Scopes 1 and 2 have limited opportunity for reducing carbon emissions due to operational constraints and whilst they represent a small proportion of the organisational emissions, a reduced target will focus activities into areas of the business that will deliver more impact.

For scope 3, significant reductions have been achieved in the first full year of implementing the carbon reduction activities since January 2024; in particular business travel and commuting where changes in working arrangements, types of vehicles and choice of transport have delivered carbon savings. Additionally, supply chain engagement and optimisation of delivery schedules has reduced the carbon burden on transport and distribution.

### Overall, year on year reduction in CO<sub>2</sub>e is 33.31t

The following environmental management measures and projects are ongoing for the first 2 years of reporting in 2024 and 2025.

#### Scope 1 target reduction by 2030 – 5%

- ~Turn off room heaters when not in use.
- ~Prevent heat loss from open doors and windows.

#### Scope 2 target reduction by 2030 – 5%

- ~Turn off office lighting and idle electrical appliances when not in use instead of leaving on standby.

#### Scope 3 target reduction by 2030 – 19.4%

##### Upstream Transport and distribution. Target reduction 21%

- ~Encourage suppliers to move from sea transport to road transport where possible.
- ~Identify existing suppliers using air and sea transport and investigate lower carbon alternatives and engage with our freight forwarders to understand the options to reduce carbon output.
- ~Source new supply chain options situated closer to UK.
- ~Supply chain engagement and education for low carbon efficiencies

##### Waste. Target reduction 5%

- ~Move waste collection from landfill to incineration.
- ~Improve recycling rates for all waste.

##### Business Travel. Target reduction 14%

##### Commuting and Home working. Target reduction 10.5%

~Encourage and incentivise the replacement of private cars used for business by employees to electric and hybrid versions.

~Encourage a maximum combustion engine size of 2 litres or less for any replacement vehicle used for business travel.

~Increase, where possible, the ratio of virtual and face-to-face meetings to avoid car miles.

~For longer journeys, use trains for a lower emissions per mile ratio.

~Employee engagement and education to encourage sustainable working practices.

##### Downstream Transport and Distribution. Target reduction 20%

~Work with warehouse and distribution partner for carbon efficiencies with their own distribution partners.

~Work with NHSSC to stock more products in their distribution centres reducing number and frequency of direct country wide deliveries.

~Reduce the number and frequency of customer deliveries by increasing order size.

### DECLARATION AND SIGN-OFF

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and its associated guidance and reporting standard for Carbon Reduction Plans.

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

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors.

M Dempsey  
2025