Carbon Reduction Plan

AB Scientific

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Carbon Reduction Plan

Verification and Assurance

The Carbon Reduction Plan has been produced for AB Scientific.

The contents of this report have been assurance checked for accuracy, completeness, and consistency of energy use, emissions data, and energy efficiency actions by a qualified energy professional, independent of the author.

This report:

- Has a reporting period consistent with the financial statement.
- Has been prepared in line with the Procurement Policy Note (PPN) 06/21.
- Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and have used the appropriate Government emission conversion factors for greenhouse gas company reporting where available.
- Is based on information received from various sources and contains as far as practically possible, no material misstatements.

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Net Zero Commitment

AB Scientific is committed to aligning with NHS targets and achieving:

Near-Term Targets:

- 80% reduction of scope 1 and 2 by 2032
- 80% reduction of scope 3 by 2039

Net Zero Targets:

- Net Zero scope 1 and 2 by **2040**
- Net Zero emissions by **2045**

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Base Year Emissions

The base year emissions represent the amount of greenhouse gases that would have been emitted under a 12-month business-as-usual scenario. The baseline is the reference point for AB Scientific to both measure and manage their greenhouse gas emissions going forward.

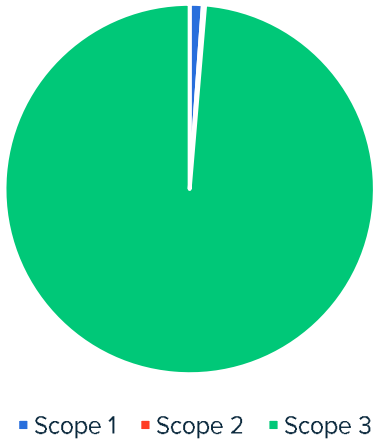
AB Scientific will recalculate the base year if any substantial organisational change, or restructuring occurs.

Base Year

The base year is June 2022 – May 2023. Measurements include mandatory scope 1, 2, and 3 emissions.

Estimates and assumptions have been made with the collation of data, and this is documented in the methodology.

The total emissions for the base year were **1,393** tonnes of CO_2e, with 98% arising from scope 3.



A breakdown of the baseline carbon footprint is detailed below.

SCOPE 1 (tCO_2e)	Jun 22 – May 23
Company-owned transport	18.50
Total Scope 1	**18.50**
SCOPE 2 (tCO_2e)	**Jun 22 – May 23**
Purchased Electricity	4.71
Total Scope 2	**4.71**
SCOPE 3 (tCO_2e)	**Jun 22 – May 23**
1. Purchased Goods and Services	1,174
2. Fuel- and energy-related activities	6.70
3. Upstream Transportation & Distribution	168.00
5. Waste generated in operations	6.40
6. Business travel	13.71
7. Employee Commuting	0.90
Total Scope 3	**1,369.71**

TOTAL CARBON FOOTPRINT **1,393 tCO_2e**

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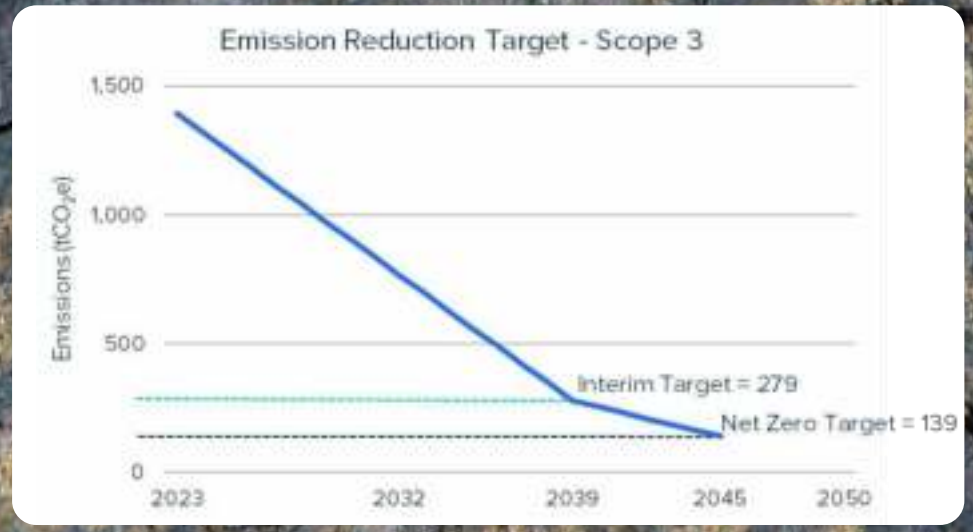
Emission Reduction Targets

To track progress towards Net Zero, AB Scientific have adopted the following carbon reduction targets.

AB Scientific is committed to reaching net zero emissions for scope 1 and 2 by 2040 and scope 3 by 2045, using the June 2022 – May 2023 period as the baseline.

In addition to these long-term targets, AB Scientific have also set near-term reduction goals, aiming for an 80% decrease in scope 1 and 2 emissions by 2032, and an 80% reduction in scope 3 emissions by 2039. These interim targets are designed to drive immediate action and ensure measurable progress towards AB Scientific's overall net-zero ambition.

The 2022–2023 baseline will serve as the reference year against which AB Scientific will measure its greenhouse gas (GHG) emission reductions. By continuously tracking and reporting annual emissions, the company will ensure transparency in its progress towards both Net Zero targets.



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Carbon Reduction Projects

Completed Carbon Reduction Actions

- **Sustainable Fleet Transition**: 90% of AB Scientific's company vehicles are hybrid or electric, significantly reducing carbon emissions from transportation.
- **Eco-Friendly Packaging:** The company has replaced polystyrene with sustainable packaging materials, minimising environmental impact and waste.
- **Remote Working Policy:** A full-time work-from-home policy eliminates emissions associated with employee commuting, contributing to overall carbon reduction efforts.
- **Localised Waste Management:** AB Scientific has partnered with a local waste management provider to minimise transport-related emissions and enhance sustainability in waste disposal.
- **Sustainable Logistics Commitment:** AB Scientific has been actively investing in sustainable procurement by allocating financial resources to source materials through greener transportation methods.

Future Carbon Reduction Initiatives

- **Complete Diesel Vehicle Phase-Out:** AB Scientific aims to achieve 100% removal of diesel vehicles from its fleet by 2026, further reducing transportation-related emissions.
- **Low-Carbon Vehicle Adoption:** The company is actively exploring viable alternatives for low-carbon vehicles to enhance sustainability in its operations.
- **Green Energy Transition:** AB Scientific is collaborating with its warehouse partner to procure green electricity and implement strategies to reduce scope 2 emissions.
- **Supply Chain Emissions Management:** AB Scientific is engaging with its supply chain partners to transition to volume-based emission accounting, improving accuracy and accountability in carbon reporting.

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Methodology

Scope 1 and 2 greenhouse gas emissions have been calculated using the Environmental Reporting Guidelines: including Streamlined Energy and Carbon Reporting (SECR) Requirements issued by the UK Government in March 2019[1]. Emissions have been calculated using the UK Government Greenhouse Gas Reporting Conversion Factors relevant to the reporting period. Scope 2 emissions have been calculated using the location-based approach.

A scope 3 screening exercise was completed, in accordance with the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard[2], prior to calculating the base year emissions. This identified 7 applicable scope 3 categories. The 8 categories deemed not applicable are highlighted in grey in the adjacent table.

Scope 3 emissions have been calculated following the methodologies detailed in the Greenhouse Gas Protocol Technical Guidance for Calculating Scope 3 Emissions[3]. The chosen methodology for each scope 3 category is highlighted in the adjacent table.

Where available, emission factors were sourced from the annual Greenhouse gas reporting: conversion factors from the Department for Energy Security and Net Zero and Department for Business, Energy & Industrial Strategy[4]. Where a spend-based methodology was used, emission factors were sourced from the UK Government "Indirect emission from the supply chain". The CO_2e emission factor has been utilised throughout.

SCOPE 3 CATEGORY	METHODOLOGY	NOTES
Category 1: Purchased Goods and Services	Spend-based	
Category 2: Capital Goods		Not Applicable
Category 3: Fuel and Energy Related Activties	Average-data	
Category 4: Upstream Transportation and Distribution	Spend-based	
Category 5: Waste	Spend-based	
Category 6: Business Travel	Spend-based	
Category 7: Employee Commuting	Work From Home	
Category 8: Upstream Leased Assets		Not Applicable
Category 9: Downstream Transportation and Distribution *		No emissions
Category 10: Processing of Sold Products		Not Applicable
Category 11: Use of Sold Products		Not Applicable
Category 12: End-of-life Treatment of Sold Products*		-
Category 13: Downstream Leased Assets		Not Applicable
Category 14: Franchises		Not Applicable
Category 15: Investments		Not Applicable

** AB Scientific incurs no emissions under Downstream Transportation and Distribution, as all products are shipped directly to customers under AB Scientific's control and cost. These emissions are accounted for within Upstream Transportation and Distribution.*

** End-of-life treatment is applicable, and AB Scientific is currently analysing methodologies to accurately quantify and integrate these emissions into their carbon footprint*

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Summary

AB Scientific understand the importance of reaching Net Zero in order to mitigate our impact contributing to the climate crisis. However, AB Scientific understand the difficulties in achieving this change, therefore will ensure our strategy is aligned to the following principles:

- **Prioritise Emissions Reduction Over Offsetting** - Focus on reducing emissions directly within operations and supply chains before considering carbon offsetting
- **Engage Stakeholders** - Involve employees, suppliers, and customers in the net zero journey
- **Optimise Resource Efficiency** - Implement measures to reduce waste and optimise resource use, such as circular economy principles or sustainable product design, to lower overall carbon footprint.
- **Enhance Transparency and Reporting** - Regularly measure, report, and communicate progress towards net zero targets with transparent data and clear metrics
- **Align with Regulatory and Industry Standards** - Stay ahead of regulatory requirements and align with industry best practices
- **Plan for Continuous Improvement** - Regularly review and update the carbon reduction plan to reflect new insights, technologies, and progress, maintaining flexibility to adapt and improve strategies over time.
- **Commit to Constant Research and Learning** - Continuously research emerging topics and innovations in carbon reduction, and incorporate lessons learned from other companies' successes and challenges.

AB Scientific believe that the above principles provide a dynamic and comprehensive framework for companies aiming to achieve net zero emissions.

Glossary and References

- **Net Zero:** A state where the amount of greenhouse gases emitted, and the amount removed from the atmosphere are equal.
- **Carbon Footprint:** The amount of GHG emissions generated from a particular individual, community, or organisation.
- **Greenhouse Gas Protocol:** Supplies a global standardised framework for accounting and reporting of greenhouse gases
- **Paris Agreement:** An international treaty that addresses climate change and aims to limit global warming to well below 2°C or preferably 1.5°C
- **PPN 06/21:** Procurement Policy Note 06/21 requires every entity bidding for UK Government contracts valued at £5 million or more, is required to have a Carbon Reduction Plan.
- **Scope 1:** Direct emissions of greenhouse gases from assets operated or owned by an organisation, such as fuel from company owned transport and gas used for heating.
- **Scope 2:** Indirect emissions of greenhouse gases linked to the purchase of electricity, heat and steam.
- **Scope 3:** All other indirect emissions of greenhouse gases that result from the operations of an organisation. Scope 3 emissions are divided into 15 categories as defined in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- **Location-based emissions:** A methodology that calculates emissions based on the average carbon intensity of the grid within a specific region.
- **Market-based emissions**: A methodology that considers the specific energy contracts a company is in when calculating emissions arising form energy use.
- **Greenhouse Gas (GHG):** Gases that trap heat within the Earth's atmosphere by absorbing infrared radiation e.g. Carbon Dioxide (CO_2) and Nitrous Oxide (N_2O).
- **Carbon Dioxide Equivalent (CO_2e):** A unit of measurement that includes the impacts of all greenhouse gases.
- **Science Based Targets:** A target that reduces emissions in line to meet the Paris Agreement and limit global warming to 1.5°C.
- **SBTi:** The Science Based Target Initiative (SBTi) is a corporate climate action organisation that encourages and assists global companies and financial institutions to set targets and decarbonise.
- **SECR:** Streamlined Energy and Carbon Reporting (SECR) is a mandatory UK regulation requiring large companies to report annually on their energy use and associated carbon emissions.

[1] https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance

[2] https://ghgprotocol.org/corporate-value-chain-scope-3-standard

[3] https://ghgprotocol.org/scope-3-calculation-guidance-2

[4] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

Carbon Reduction Plan

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and 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 and use the appropriate Government emission conversion factors for greenhouse gas company reporting where applicable.

Scope 1 and scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of scope 3 emissions that are applicable 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 (or equivalent management body).

Signed for and on behalf of the Client

Name

Mark Algar

Title

Company Director

Date

December 2024

Signature

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