



# Carbon reduction plan

Management

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Document control

Version control

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v1.2	25/07/25	Rebrand and annual reporting update	NC	NH
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Approval

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## 1 Introduction

MJ Medical has committed to achieving net zero emissions by 2030 and see a 50% reduction by 2026.

Our commitment to environmental sustainability is a central component of our company ethos. As a consultancy supporting healthcare organisations in the planning and delivery of sustainable healthcare infrastructure, we recognise the critical role we play in reducing carbon emissions—not only within our own operations but also in influencing the projects on which we work healthcare sector.

We are proud to be certified to the ISO 14001 standard for our environmental management systems. This certification reflects our structured approach to identifying, managing, and reducing our environmental impact. It also ensures that we are continually improving our performance in line with best practices and regulatory expectations.

Our carbon reduction plan outlines the steps we are taking to achieve net zero emissions by 2030, with an interim target of a 50% reduction by 2026. These targets are not just aspirational—they are embedded in our business strategy and supported by measurable actions across our operations, from energy use and travel to procurement and waste management.

This plan is also a reflection of the expectations of the clients we serve. By aligning our practices with the UK government's PPN 0621, we ensure that our work supports our clients' own carbon reduction objectives and contributes to the broader transition to a low-carbon future.

## 2 Baseline carbon footprint

Our baseline carbon emissions footprint cover scope<sup>1</sup> 1, 2 and 3 emissions (excluding employee commute) from FY22. Employee commute emissions are baselined in FY23.

Emissions are reported in tonnes of carbon (tCO<sub>2</sub>e).

Emissions Type	FY22 tCO <sub>2</sub> e	FY22 tCO <sub>2</sub> e
Scope 1	0	0
Scope 2	0	0
Scope 3		
6 Business travel	14.454	7.927
7 Employee commute	N/A	10.075
<b>Total emissions</b>	<b>14.454</b>	<b>18.002</b>

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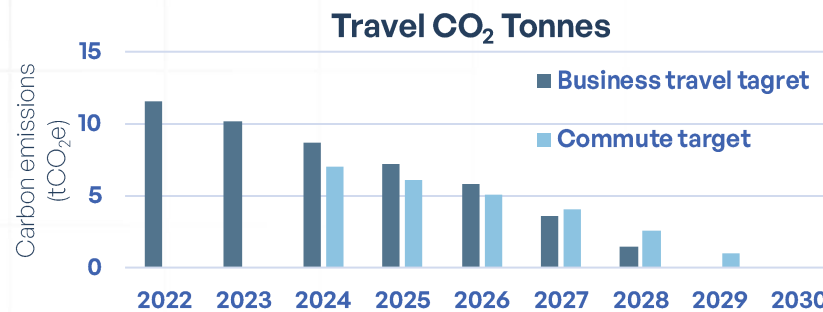
<sup>1</sup> For scope definitions please see appendix C

### 3 Carbon reduction target

#### 3.1 Scope 1 and 2

Our scope 1 and 2 carbon emissions (see appendix B) are zero and we do not foresee this changing going forward.

#### 3.2 Scope 3 – Travel emissions target



Financial year	Scope 3 target	Target CO <sub>2</sub> Business travel	Target CO <sub>2</sub> Commute	Reduction % Target
2022				
2023	11.5563	11.5563		20%
2024	17.171	10.118	7.053	30%
2025	14.717	8.672	6.045	40%
2026	12.265	7.227	5.038	50%
2027	9.812	5.782	4.030	60%
2028	6.133	3.614	2.519	75%
2029	2.453	1.445	1.008	90%
2030				100%

## 4 How we will reach our target

### 4.1 Carbon based improvements

We have clearly defined targets in place for monitoring and reducing our environmental impact, including:

- Investigating the opportunities for creation of our own power through solar installation at our Truro site,
- Reduction of mileage driven versus public transport,
- The hiring of electric or hybrid cars where possible
- The use of only recycled paper

We have already introduced electric car charging points at the Truro office to offer employees the ability to charge their cars while at work and have introduced the option of using salary sacrifice to lease an electric car.

We aim to decrease our carbon emissions from scope 3 activities by 50% over the next 2 years. Where this is not achieved, the reduction will be achieved through off-setting.

#### Carbon offsetting

We have opted for offsetting options available through VCS certified carbon reduction programmes from Carbonfootprint.com, including Global Portfolio which supports VCS-certified carbon reduction programmes across the world that focus on carbon avoidance and renewable energy generation. These projects are often based in developing countries, where they provide valuable additional social benefits for local communities.

### Carbon reduction projects

The following measures are already in place to ensure we are not adding to CO<sub>2</sub> emissions during our operations:

- Our offices are supplied with electricity on a green tariff from renewable or nuclear sources
- All offices are fitted with LED lighting and communal spaces have motion sensor lighting fitted
- A cycle to work scheme is in place
- The companies IMS lead has undertaken Environmental sustainability training to facilitate the delivery of net zero
- EV salary sacrifice leasing scheme for team members to lease electric vehicles
- Electric vehicle charging points installed at head office
- A CIC has been created which delivers a seminar on the NHS plan to reach net zero by 2045 and empower estate managers and clinicians to drive the move to net zero in their Trusts.

The following programmes are planned to be rolled out over the next 12 to 24 months:

- Solar panels to be investigated for installation at head office to enable on site carbon free power generation
- Procurement team to add CO<sub>2</sub> consumption of equipment to evaluation matrices to enable trusts to make informed decisions regarding CO<sub>2</sub> during operation of their estate.

## 4.2 Non-carbon-based improvements

### Paper

MJ Medical subscribe to “Who gives a crap” toilet paper to ensure we are using 100% recycled toilet paper, made from sustainable materials, packaged plastic free with 50% of profits donated to clean water and sanitation not for profit organisations.

Copier paper products are also selected on their environmental credentials such as, sourcing from sustainably managed forests, with reduced waste and carbon use in manufacture.

### Food recycling

We set up a food recycling service for our office building, also used by the other tenants in the building with our waste collection company. This has reduced the amount of waste we produce going to landfill and means that the general waste bin in the office needs emptying less often as no food waste is left for long periods creating an odour.

### Cleaning products

We have also moved our cleaning products to Ecover, Smol and Method products.

Ecover bottles are made from recycled refillable plastic and the majority of their products are made in a zero-waste factory, sourcing materials locally to reduce shipping mileage, fragrances are natural, plant based and biodegradable.

Smol deliver in plastic free recyclable packaging from sustainably managed Forest Stewardship Council plantations and delivery detergents in tablet form so that the water content of the product does not need to be transported.

Likewise, Method products are made from recycled materials and are recyclable with reduced packaging refills available, with plant based biodegradable ingredients.



## 5 Measurement and reporting

Measurement of carbon is taken on a weekly basis regarding commuting and collated quarterly for project related travel.

A record of other products bought for office consumption is maintained and updated when consumables are purchased.

Our performance against the targets in this plan is reported to the board on a quarterly basis and annual written update report produced in July of each year.

## 6 Progress to date

Our FY2022 Carbon reduction report does not have a baseline figure for scope 3 CO<sub>2</sub> production, due to team members working from home during lockdown. A full year, business as usual (post covid) figure, is taken from FY2023.

Included in scope 3 is business travel, this includes all travel whether by plane, train or car, except for journeys which have already been offset during purchase. The CO<sub>2</sub> amount for FY25 business travel was 11.934 tonnes.

Emissions Type	FY22 tCO <sub>2</sub> e	FY22 tCO <sub>2</sub> e	FY24 tCO <sub>2</sub> e	FY25 tCO <sub>2</sub> e
Scope 1	0	0	0	0
Scope 2	0	0	0	0
Scope 3				
6 Business travel	14.454	7.927	8.71	11.934
7 Employee commute	N/A	10.075	11.811	12.932
Offset			3.350	10.650
<b>Total emissions</b>	<b>14.454</b>	<b>18.002</b>	<b>17.171</b>	<b>14.216</b>

For business travel alone – excluding commuting, there was a 36.9% increase from FY24 to 11.934 tonnes in FY25. Our CO<sub>2</sub> tonnes consumption from public transport increased by 35% from 1.54 CO<sub>2</sub> tonnes to 2.07 CO<sub>2</sub> tonnes, and car and plane travel increased by 38% from 7.18 CO<sub>2</sub> tonnes to 9.86 CO<sub>2</sub> tonnes.

Our commuting CO<sub>2</sub> tonnes increased by 9.5% from 11.811 CO<sub>2</sub> tonnes to 12.932 CO<sub>2</sub> tonnes, due to an increase in team member numbers. An increasing number of the team now have electric vehicles and are able to charge their vehicles at the office, using our zero carbon electric tariff.

### Carbon offset

In order to offset 13.493 CO<sub>2</sub> tonnes and align with our 2024 and 2025 targets through Verified Carbon Standard (VCS) we have purchased credits for 14 tonnes of CO<sub>2</sub> offset through the carbonfootprint.com global portfolio. See certificate in Appendix A.

### Carbon saved

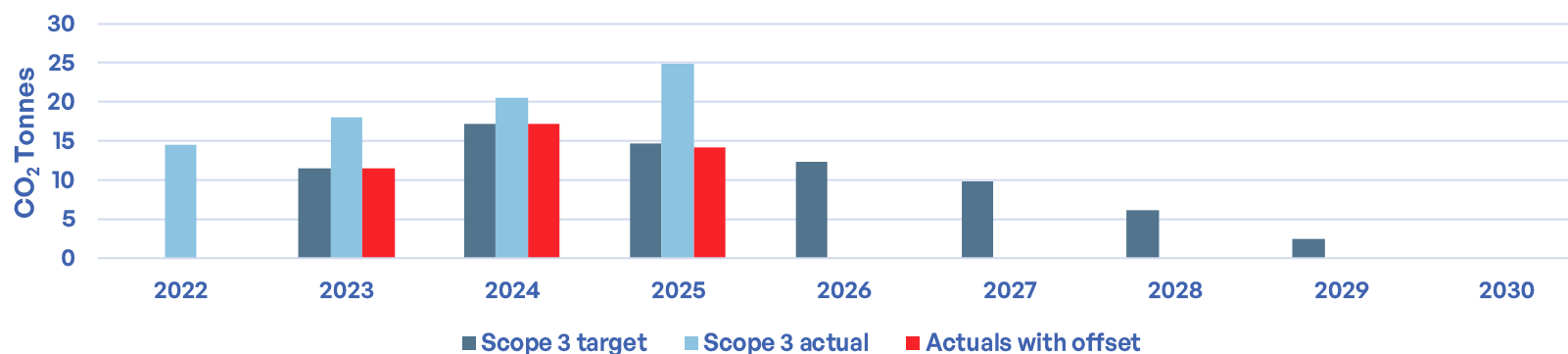
The baseline for our scope 2 emissions is zero, as we have had our electricity supplied by carbon neutral sources for at least 7 years. We have calculated below how much CO<sub>2</sub> this saves us in comparison to average CO<sub>2</sub> emission on electricity usage.

FY24 KWh	Saved for each KWh produced from carbon free source (UK)	Kg CO <sub>2</sub> saved	Saved for each KWh produced from carbon free source (worldwide avg.)	Kg CO <sub>2</sub> saved
Suite 4	16,641	0.281Kg CO <sub>2</sub>	4,625	3,408
Landlord	2,681		753	555

Financial year	Scope 3			Business travel			Commute			Reduction % Target	CO <sub>2</sub> offset purchased to achieve target	Emission excluding offset
	Scope 3 CO <sub>2</sub> tonnes	Reduction % vs LY	Target CO <sub>2</sub>	Business travel CO <sub>2</sub> tonnes	Reduction % vs LY	Target CO <sub>2</sub>	Commute CO <sub>2</sub> tonnes	Reduction % vs LY	Target CO <sub>2</sub>			
2022	14.454			14.454			Unrecorded					
2023	18.002	+25%	11.556	7.927	-45%	11.556	10.075			20%	N/A	
2024	20.521	+14%	17.171	8.710	+10%	10.118	11.811	+17%	7.053	30%	3.350	17.171
2025	24.860	+21%	14.717	11.930	+37%	8.672	12.930	+9.5%	6.045	40%	10.650	14.210
2026			12.265			7.227			5.038	50%		
2027			9.812			5.782			4.030	60%		
2028			6.133			3.614			2.519	75%		
2029			2.453			1.445			1.008	90%		
2030										100%		

**NB.** our carbon reduction percentages are only calculated where like for like figures are available.

### Scope 3 target vs actual



## 7 Declaration and sign off

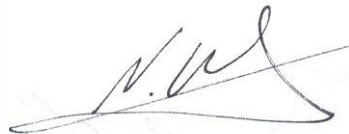
This carbon reduction plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standards for carbon reduction plans.

Emissions have been reported and recorded in accordance with the published reporting standard for carbon reduction plans and the GHG reporting protocol corporate standard<sup>2</sup> and uses the appropriate Government emissions conversion factors for greenhouse gas company reporting.<sup>3</sup>

Scope 1 and scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of scope 3 emissions has been reported in accordance with the published standard for carbon reduction plans and the corporate value chain (scope 3) standard<sup>4</sup>.

This carbon reduction plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the supplier:



Date 24<sup>th</sup> July 2025

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<sup>2</sup> [Corporate Standard | GHG Protocol](#)

<sup>3</sup> [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](#)

<sup>4</sup> [Corporate Value Chain \(Scope 3\) Standard | GHG Protocol](#)

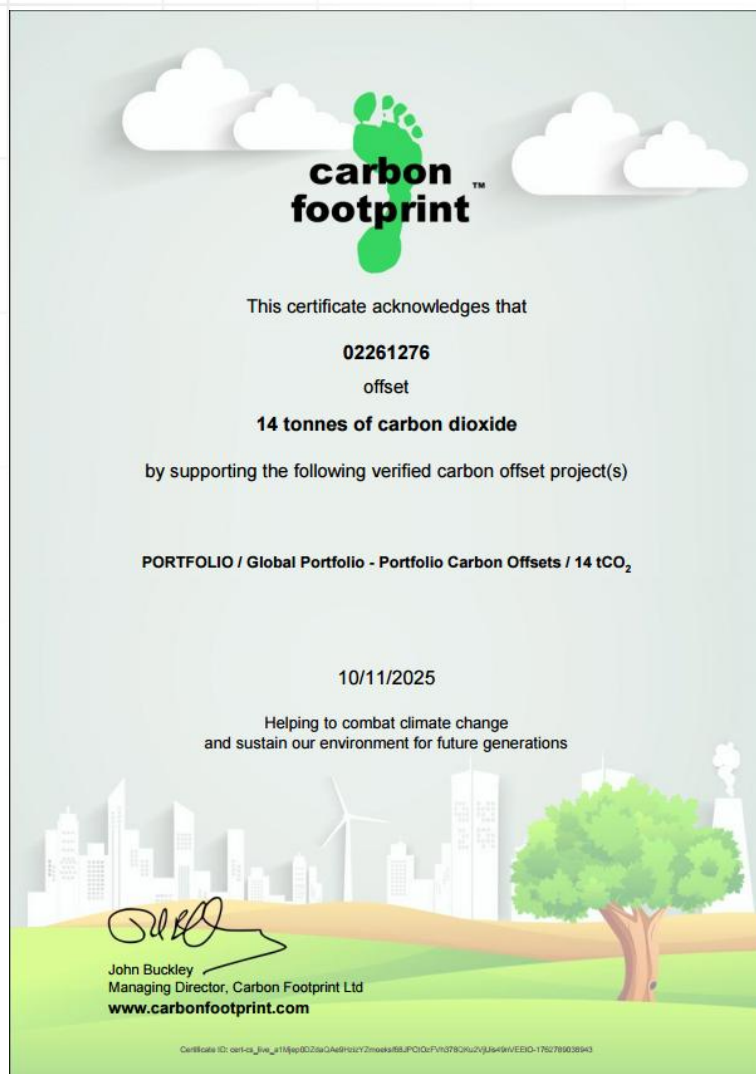
## **8 Appendix**

**Appendix A: Carbon offset certificate**

**Appendix B: British Gas zero carbon certificate**

**Appendix C: Scope definitions**

## **Appendix A: Carbon offset certificate**



## **Appendix B: British Gas zero carbon certificate**





## **Appendix C: Scope definitions**

Category	Description
<b>Scope 1 direct emissions</b> <b>The emission sources are owned or controlled by the reporting company</b>	
<b>1.1 Stationary</b>	Emissions resulting from combustion of fuels at a facility to generate electricity, heat, or steam
<b>1.2 Industrial processes</b>	Emissions that are released during the manufacture or processing of materials or chemicals such as cement, aluminium, ammonia, waste processing, etc.
<b>1.3 Mobile</b>	Emissions resulting from combustion of fuels in company-owned or controlled mobile sources (e.g. trucks, ships, cars, airplanes, mobile machinery, etc.). Note that electric vehicles could fall into Scope 2 emissions.
<b>1.4 Fugitive</b>	Intentional or unintentional GHG releases over the lifetime of equipment operation (e.g., hydrofluorocarbon emissions from refrigeration and air conditioning systems, equipment leaks from joints/seals/gaskets, methane emissions from coal mines and venting, fire suppression systems, methane leaks from gas transport, etc.)
<b>Scope 2 – indirect emissions</b> <b>Purchased energy – result from the consumption of purchased energy such as electricity, heating, or cooling. This includes energy purchased to run operations or power an owned fleet</b>	
<b>Scope 3 Indirect emissions</b> <b>Remaining indirect emissions that result from a company’s activities that aren’t related to purchased energy</b>	
<b>Upstream</b> <b>Emissions related to purchased or acquired goods and services that occur up to the point of receipt by the reporting company.</b>	
<b>3.1 Purchased goods &amp; services</b>	Upstream emissions of purchased goods and services. This covers the extraction, production, and transport of goods and services purchased by the reporting company in the reporting year, not otherwise included in the other upstream categories
<b>3.2 Capital goods</b>	Final products with an extended life that are used by the company to manufacture or provide a product or service. covers all upstream emissions resulting from the extraction, production, and transport of capital goods
<b>3.3 Fuel &amp; energy related activities not included in Scope 1 or 2</b>	This includes upstream emissions of purchased fuels and electricity: Examples include the mining of coal, refining of fuels, extraction/distribution of natural gas, etc.

<b>3.4 Upstream transportation &amp; distribution</b>	Emissions from transportation of purchased products by air, rail, road, and sea, as well as third-party transportation and distribution services, and storage of purchased products.
<b>3.5 Waste generated in operations</b>	Emissions from third-party disposal and treatment of waste from the reporting company's owned or controlled operations.
<b>3.6 Business travel</b>	Emissions from employee travel for business purposes in vehicles owned or operated by third parties. Examples include travel by air, rail, bus, rental cars, etc.
<b>3.7 Employee commuting</b>	Emissions from employee commuting between their homes and worksites. Examples include commutes by car, bus, rail, air, subway, etc.
<b>3.8 Upstream leased assets</b>	Emissions from operating assets that are leased by the reporting company in the reporting year that are not already included in Scope 1 or 2 inventories.
<b>Downstream</b> <b>Emissions related to sold goods and services that occur after they are sold by the reporting company and/or control has been transferred from the reporting company to another entity</b>	
<b>3.9 Downstream transportation &amp; distribution</b>	Distribution of products sold in vehicles and facilities not owned or controlled by the reporting company in the reporting year. This includes downstream emissions from transportation of sold products by air, rail, road, and sea, as well as third-party transportation and distribution services, and storage of sold products
<b>3.10 Processing of sold products</b>	Emissions resulting from processing intermediate products in the reporting year. Intermediate products are inputs to final goods or services that require further processing before they can be used by the end consumer.
<b>3.11 Use of sold products</b>	Emissions from the use of goods and services sold by the reporting company in the reporting year. The reporting company's Scope 3 emissions here includes the Scope 1 and 2 emissions of end users.
<b>3.12 End-of-life treatment</b>	Sold products includes the total expected emissions from waste disposal and end-of-life treatment of products sold by the reporting company in the reporting year. Examples include landfilling, incineration, recycling, etc.
<b>3.13 Downstream leased assets</b>	Emissions from operating assets that are owned by the reporting company and leased to other entities in the reporting year that are not already included in Scope 1 or 2 inventories.
<b>3.14 Franchises</b>	Emissions from the operation of franchises not included in Scope 1 or 2 for the reporting company.
<b>3.15 Investments</b>	Emissions associated with the reporting company's investments not included in Scope 1 or 2 for the reporting company.

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