

mjmedical

Carbon reduction plan

Management

**January 2026
v4.0**

mjmedical.com

Document control

Version control

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v1.0	22/07/23	Creation	NC	NH
v2.0	28/07/24	Annual update	NC	NH
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Approval

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Issued to: BoD

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Approval: **Designation:** Director

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1 Introduction

MJ Medical has committed to achieving scope 1, 2 and 3 net zero emissions by 2030

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. This target is not just aspirational—it is 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

As the below table, our scope¹ 1 and 2 emissions are baselined from 2022. Our scope 3, category 6 (business travel) emissions are baselined from 2022, category 7 (employee commute) emissions are baselined from 2023, and all other relevant scope 3 category emissions are to be baselined from 2026.

Emissions are reported in tonnes of carbon (tCO₂e).

Emissions Type	Baseline Emissions (tCO ₂ e)		
	2022	2023	2026
Scope 1	0		
Scope 2	0		
Scope 3			
1 Purchased goods and services			TBD
2 Capital goods			TBD
5 Waste generated in operations			TBD
6 Business travel	14.454		
7 Employee commute		10.075	
8 Upstream leased assets			TBD

¹ For scope definitions please see Appendix A

3 Carbon reduction target

3.1 Scope 1 and 2 emissions

We do not generate scope 1 emissions. Our scope 2 carbon emissions are currently zero, (see Appendix B) and we do not foresee this changing going forward.

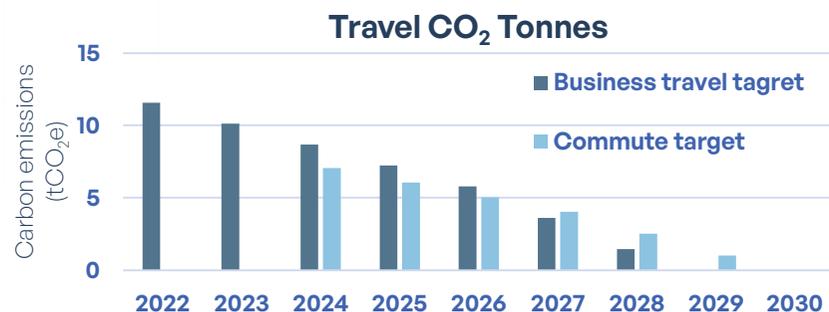
3.2 Scope 3 emissions

3.2.1 Introduction

We baselined our scope 3, category 6 (business travel) emissions from 2022, and our category 7 (employee commute) emissions from 2023. Scope 3 category 1 (purchased goods and services) category 2 (capital goods), category 5 (waste generated in operations), category 8 (upstream leased assets) emissions are to be baselined from 2026. We do not generate emissions defined under the other scope 3 categories.

3.2.2 Category 6 and 7 emissions

Our reduction target profile for category 6 and 7 is illustrated in the graph and table below:



Year	Target CO ₂ Cat 6 Business travel	Target CO ₂ Cat 7 Commute
2022		
2023	11.5563	
2024	10.118	7.053
2025	8.672	6.045
2026	7.227	5.038
2027	5.782	4.030
2028	3.614	2.519
2029	1.445	1.008
2030	0	0

3.2.3 Category 1, 2, 5 and 8 emissions

Category 1, 2, 5 and 8 emissions are to be baselined in 2026, and a profile created and progress reported against to show these emissions reducing to zero by 2030.

4 How we will reach our target

4.1 Scope 1 and 2 focused initiatives

We do not generate scope 1 emissions. Our scope 2 emissions are currently zero, and this is achieved through maximising efficiency of the energy use in our premises (e.g. LED lighting and light motion sensors), and through the procurement of all electricity contracts from 100% renewable energy sources. In 2026, we plan to conduct an energy audit in our principle premises to further identify opportunities to increase our energy efficiency.

4.2 Scope 3 focused initiatives

4.2.1 Low carbon business travel

In the first instance, and on the basis it doesn't compromise the quality of the services we provide or the satisfaction of our clients, we encourage all employees to avoid unnecessary travel and use remote communication tools instead if possible. Where travel is required, our travel policy requires employees to consider the carbon impact of their travel options, and that they should as far as practicable choose the lowest carbon option. Domestic flights within the United Kingdom are not allowed unless in exceptional circumstances, and public transport is the presumed first choice option unless there is a good reason to driving. Where possible, travel tickets are always purchased with the carbon off-setting option, and electric vehicles used in driving is unavoidable.

4.2.2 Encouraging low carbon employee commuting

We have already introduced electric car charging points at our principal premises office to offer employees the ability to charge their cars for free from a 100% renewable energy generated electricity tariff. In addition, we have introduced an electric car lease salary sacrifice available to all employees, and have a cycle-to-work scheme available also.

4.2.3 Supporting net-zero emissions from our supply chain

From 2026, in order to address our scope 3, category 1, 2 and 5 emissions we will implement a series of actions to drive down the carbon impact of our supply-chain. We will prioritise working with suppliers who demonstrate strong sustainability credentials, including the use of verified carbon reduction initiatives, renewable energy, low-carbon transport, and environmentally responsible manufacturing processes. As part of our procurement approach, we will assess suppliers against environmental criteria such as carbon footprint transparency, waste reduction practices, and alignment with recognised standards including ISO 14001. We will favour suppliers offering low-carbon or circular-economy alternatives and require our key suppliers to adhere to responsible environmental practices.

We will monitor supplier carbon reduction plans through an annual review process where key suppliers are required to provide an emissions baseline, details of their reduction targets, and evidence of progress through updated sustainability reports. We will track performance through quarterly internal reporting, logging evaluations in our supplier database, to help inform future supplier selection and allow us to ensure our supply chain contributes to our overall carbon-reduction objectives. Supply chain net-zero performance will be reported as part of our quarterly Carbon reduction plan performance update to the Board.

4.2.4 Carbon offsetting

Where our efforts to reduce scope 3 emissions don't quite reach our target, the gap will be achieved through off-setting. 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.

4.3 Non-carbon-based sustainability initiatives

4.3.1 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.

4.3.2 Recycling

We have comprehensive recycle system established at our principle premises. The amount of recycling versus landfill waste we generate is regularly monitored by our EMS lead, and corrective training delivered if recycling levels drop. We set up a food recycling service for our principal premises, which has incorporated other building tenants. This approach has significantly reduced the amount of waste we produce going to landfill

4.3.3 Cleaning products

We have 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

5.1.1 Measurement

Emissions are measured in accordance with the GHG Protocol corporate standard² and uses the appropriate UK government emissions conversion factors for greenhouse gas company reporting.³

Scope 1 and scope 2 emissions are measured and reported in accordance with SECR requirements. Scope 3 category 6 and 7 emissions are calculated in accordance with the GHG Corporate Value Chain (Scope 3) Accounting and Reporting Standard⁴.

For scope 3, category 6 and 7 emissions, measurement of carbon is taken on a weekly basis regarding commuting and collated quarterly for project related travel. From 2026 to measure the baseline and ongoing performance for scope 3 categories 1 and 2 we will use the spend based-method. For category 5 emissions, we will use the waste-type-specific method.

We utilise the SME Climate Hub Carbon Calculator a renowned, GHG Protocol-aligned tool designed specifically for small companies to easily measure their Scope 2 and Scope 3 emissions, including indirect emissions from electricity use and supply chains.

5.1.2 Reporting

Our performance against the targets in this plan is measured and reported to the Board of Directors on a quarterly basis. The Carbon Reduction Plan is reviewed and updated at least on an annual basis, and as any significant changes in our operation require.

² [Corporate Standard | GHG Protocol](#)

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

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

6 Declaration and sign off

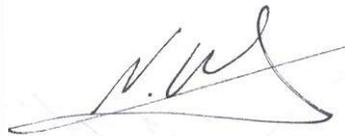
This carbon reduction plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standards for carbon reduction plans.

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

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.

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:

A handwritten signature in black ink, appearing to be 'N. V. S.', written over a faint, light blue watermark of the MJ Medical logo.

Date 5th November 2025

7 Appendixes

Appendix A: Scope definitions

Appendix B: Energy provider zero carbon certificate

Appendix A: Scope definitions

Category	Description
Scope 1 direct emissions	
The emission sources are owned or controlled by the reporting company	
1.1 Stationary	Emissions resulting from combustion of fuels at a facility to generate electricity, heat, or steam
1.2 Industrial processes	Emissions that are released during the manufacture or processing of materials or chemicals such as cement, aluminium, ammonia, waste processing, etc.
1.3 Mobile	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.
1.4 Fugitive	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.)
Scope 2 – indirect emissions	
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	
Scope 3 Indirect emissions	
Remaining indirect emissions that result from a company’s activities that aren’t related to purchased energy	
Upstream	
Emissions related to purchased or acquired goods and services that occur up to the point of receipt by the reporting company.	
3.1 Purchased goods & services	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
3.2 Capital goods	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
3.3 Fuel & energy related activities not included in Scope 1 or 2	This includes upstream emissions of purchased fuels and electricity: Examples include the mining of coal, refining of fuels, extraction/distribution of natural gas, etc.

3.4 Upstream transportation & distribution	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.
3.5 Waste generated in operations	Emissions from third-party disposal and treatment of waste from the reporting company's owned or controlled operations.
3.6 Business travel	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.
3.7 Employee commuting	Emissions from employee commuting between their homes and worksites. Examples include commutes by car, bus, rail, air, subway, etc.
3.8 Upstream leased assets	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.
Downstream	
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	
3.9 Downstream transportation & distribution	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
3.10 Processing of sold products	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.
3.11 Use of sold products	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.
3.12 End-of-life treatment	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.
3.13 Downstream leased assets	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.
3.14 Franchises	Emissions from the operation of franchises not included in Scope 1 or 2 for the reporting company.
3.15 Investments	Emissions associated with the reporting company's investments not included in Scope 1 or 2 for the reporting company.

**Appendix B:
Energy provider zero carbon certificate**



Zero Carbon Certificate

British Gas Trading Ltd certifies that 100% of electricity supplied by British Gas to

Martin James Medical Ltd
2200040961022

will be backed by a mix of **Renewable Energy Guarantees of Origin** and **nuclear declarations** for the period:

From: 1 October 2025 To: 6 December 2027



Matthew Wood
Director, British Gas Business

SALE/GEC/002

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