

Carbon Reduction Plan – Lifespan Medical Ltd

Reporting period 1 July 2025 to 30 June 2026. Version 1.0, prepared October 2026.

Item	Detail
Supplier	Lifespan Medical Ltd (company number 15434787)
Registered office	727–729 High Road, London N12 0BP
Sector	Medical equipment supply, United Kingdom
Reporting period and baseline year	1 July 2025 to 30 June 2026
Prepared under	PPN 06/21 (now PPN 006) and the GHG Protocol Corporate Standard
Publication date	October 2026

1. Commitment to Net Zero

Lifespan Medical Ltd commits to Net Zero greenhouse gas emissions by 2045 across its UK operations, five years ahead of the 2050 requirement in PPN 06/21 (now PPN 006).

Lifespan is a UK distributor of medical equipment, currently in its initial UK operating phase, with predominantly home-based working. This plan reports a 12-month period, with estimates summarised in Appendix A, and is designed to grow with the business: Section 7 explains how new emission sources are added as Lifespan starts to trade.

2. Reporting basis

This plan covers the 12 months from 1 July 2025 to 30 June 2026, which is the baseline year.

- **Boundary:** Lifespan Medical Ltd, reported on an operational-control basis.
- **Standard:** GHG Protocol Corporate Standard; the five Scope 3 categories required by PPN 06/21 are all addressed in Section 4.

- **Factors:** UK Government GHG Conversion Factors for Company Reporting 2026 (DESNZ, published 11 June 2026, with a revised flat file issued afterwards), applied consistently to the whole reporting period. Where a proxy is used, this is explained in Appendix A.
- **Flights:** reported including the radiative-forcing uplift, as the conversion factors advise.
- **Data quality:** activity data are travel, mileage and shipment details. Estimates and assumptions are summarised in Appendix A, and supporting records are retained.

3. Baseline emissions

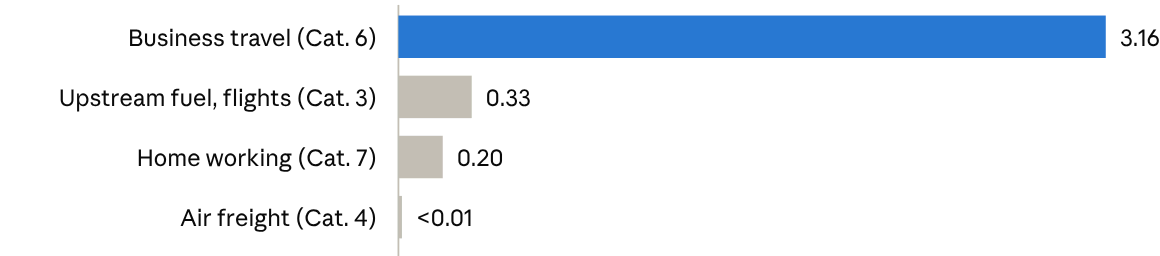
Baseline emissions for 1 July 2025 to 30 June 2026 are 3.693 tCO₂e. Business travel accounts for 86% of the total, and 94% once upstream fuel for flights is included.

Scope	Category and source	tCO ₂ e
1	None: no company-owned vehicles, fuel or premises	0.000
2	None: no purchased electricity or heat paid for by the company	0.000
3	Cat. 6 Business travel: business flights	1.607
3	Cat. 6 Business travel: business mileage in a personally owned car	1.300
3	Cat. 6 Business travel: business hotel accommodation	0.255
3	Cat. 3 Fuel and energy related: upstream fuel for the flights	0.328
3	Cat. 7 Employee commuting: home working (no commute)	0.198
3	Cat. 4 Upstream transport: small demonstration product shipment by air to the UK	0.005
3	Cat. 5 Waste generated in operations: home waste recycled	0.000

Scope	Category and source	tCO ₂ e
3	Cat. 9 Downstream transport: no sales or deliveries yet	0.000
Total		3.693

Business travel is 86% of the 3.69 tCO₂e baseline

tCO₂e by emissions category, 1 July 2025 to 30 June 2026



Flight figures include the radiative-forcing uplift.

Lifespan activity data, 1 Jul 2025 to 30 Jun 2026; UK Government GHG Conversion Factors 2026 (Appendix A)

This is Lifespan's first reporting year, so current emissions equal the baseline. A revenue-intensity metric will be added from the first trading year.

4. Scope 3 coverage and exclusions

All five Scope 3 categories required by PPN 06/21 are reported in Section 3: upstream transport (Cat. 4), waste (Cat. 5), business travel (Cat. 6), employee commuting (Cat. 7) and downstream transport (Cat. 9). Cat. 5, Cat. 9 and commuting are nil for the reasons given there. Cat. 3 is also included.

The remaining categories are not reported, as follows.

Category	Status	Plan
1 Purchased goods and services	Not yet quantified: no trading spend data yet	Assess in the first trading-year update
2 Capital goods	Not material: no capital equipment	Review annually
11 Use of sold products, 12 End-of-life of sold products	Not yet applicable: no products sold yet	Assess materiality in the first trading-year update

Category	Status	Plan
8, 10, 13, 14, 15	Not applicable to current activities	Review annually

These exclusions reflect the stage of the business, not a judgement that the emissions are immaterial.

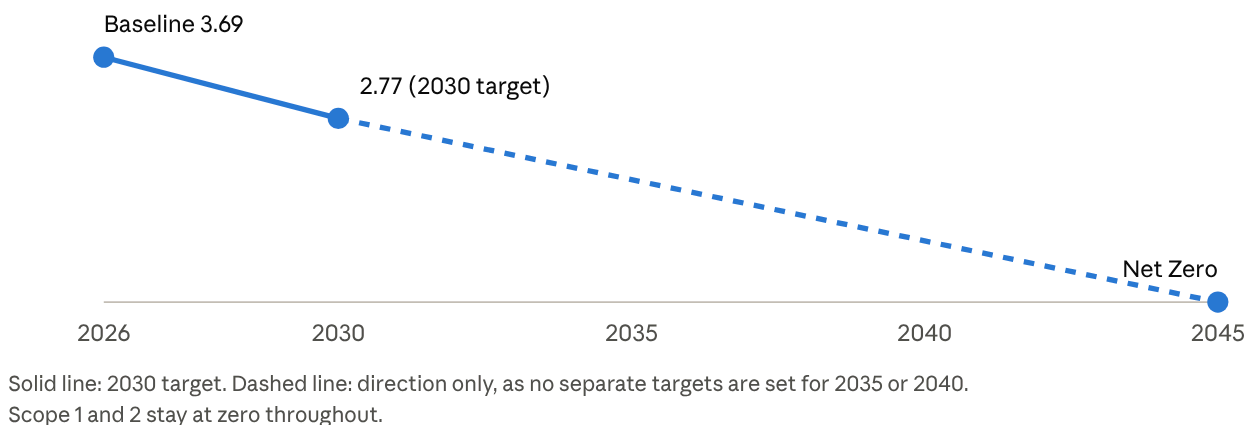
5. Emissions reduction targets

Lifespan targets Net Zero by 2045, with targets set per employee because total emissions will rise as the business starts to trade.

Year	Target
2026	Baseline: 3.69 tCO ₂ e, in total and per full-time employee
2027	Add a revenue-intensity metric, and assess Scope 3 Cat. 1, 11 and 12
2030	Reduce emissions per full-time employee by 25% from the baseline, to 2.77 tCO ₂ e or less. A revenue-intensity target will be added once trading data are available
2035	Scope 1 and 2 remain at zero: any company vehicle is fully electric and any premises or contract uses renewable electricity from day one
2045	Net Zero across UK operations; any residual emissions addressed through verified carbon removals

Emissions per employee fall 25% by 2030 and reach zero by 2045

tCO₂e per full-time employee



Baseline from Section 3; targets from the table above

Targets are reviewed in each annual update and re-based under the policy in Section 7 if the business changes.

6. Carbon reduction projects

Four measures are already in place, and savings are not separately quantified:

- Home-based working, so there is no commute and no company-paid office energy.
- Household waste from home working is recycled.
- Direct routes are used where possible for all flights.
- Conference calls are used for meetings that do not need to be in person.

The following are planned:

- Combine supplier, customer and conference visits into fewer trips, and choose rail over flying where the journey is practical.
- Make any company vehicle fully electric, and use renewable electricity for any premises or contract.
- Use sea or consolidated freight for non-urgent stock as volumes grow, reserving air freight for urgent demonstration units.
- Ask suppliers for product carbon data, to support the Cat. 1 assessment in 2027.
- Measure and update this plan every year.

7. Growth, boundary and recalculation policy

As Lifespan starts to trade, the reporting boundary grows and each new source is added in the annual update that follows its start.

When this starts	It is added as
A company-owned or leased vehicle	Scope 1 (and Scope 2 if the company pays for charging); personal-car mileage is then removed from Cat. 6
Premises or a warehouse	Scope 1 and 2, or Cat. 8 if leased
Additional employees or contractors	Cat. 7 commuting and home working, using appropriate activity data
Stock purchases and imports	Cat. 1 and Cat. 4
Sales and deliveries to NHS sites	Cat. 9, Cat. 11 and Cat. 12, plus revenue intensity
Third-party logistics	Cat. 4 and Cat. 9

Recalculation policy. Lifespan restates its baseline when an acquisition, a change in the way it operates, or a correction to data or method changes total emissions by 5% or more. Ordinary growth is not restated; it is tracked through the intensity measures in Section 5.

8. Governance and declaration

The Directors of Lifespan Medical Ltd are responsible for this plan. It is published on the Lifespan Medical Ltd website and will be updated within 12 months of signature, covering the 12 months to 30 June 2027.

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 (now PPN 006) and its associated guidance and reporting standard for Carbon Reduction Plans, and the GHG Protocol Corporate Standard, using the UK Government GHG conversion factors for company reporting 2026. Scope 1 and Scope 2 emissions and the five required Scope 3 categories are reported. Scope 3 categories not reported are identified in Section 4.

This Carbon Reduction Plan has been reviewed and signed off by a Director of Lifespan Medical Ltd.

Signed: Simon Goldberg - Digisign (public)

Name: Simon Goldberg

Position: Director

Organisation: Lifespan Medical Ltd

Date: 01 October 2026

Appendix A. Assumptions and factor register

Every figure in Section 3 is activity data multiplied by a factor from the UK Government GHG Conversion Factors 2026, unless stated. Supporting activity records are retained internally.

Source	Activity basis	Factor	kg CO ₂ e
Short-haul flights	Business air travel	UK Government 2026 short-haul economy air factor, with radiative forcing	321
Long-haul flights	Business air travel	UK Government 2026 long-haul economy air factor, with radiative forcing	1,286
Flights, upstream fuel (Cat. 3)	Business air travel	UK Government 2026 upstream (well-to-tank) air travel factors	328
Average petrol car	Business mileage in a personally owned car	UK Government 2026 average petrol car factor	1,300
Hotel stays	Business accommodation	UK Government 2026 hotel stay factor (see assumptions)	255
Home working	Estimated home-working energy use	UK Government 2026 electricity and natural gas factors	198
Air freight	Demonstration product shipment by air to the UK	UK Government 2026 short-haul air freight factor, with radiative forcing	5

Source	Activity basis	Factor	kg CO ₂ e
Total			3,693

Assumptions

- Flights: factors already include the routing uplift. Without the radiative-forcing uplift, flight emissions would be lower; Lifespan includes it for conservatism and consistency with the factor guidance.
- The car is personally owned, so business mileage is Scope 3 business travel, not Scope 1. Vehicle-specific fuel economy was not recorded, so the average petrol car factor is used.
- Hotels: where a relevant 2026 country-specific hotel factor is blank in the published factors, Lifespan applies an available 2026 hotel factor as a conservative proxy.
- Home working: the daily energy figures are internal estimates. Lifespan pays for no office energy, so Scope 2 is nil.
- Air freight: the UK Government 2026 short-haul air freight factor including radiative forcing is higher than the long-haul and international factor, so the result is deliberately conservative.
- Waste: all recycled at home, with no waste service bought by the company, so nil.
- Operating scale: baseline activity data are retained internally and will be updated annually as Lifespan begins trading.