Carbon Reduction Plan For Daybreak Medical Ltd

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Our Commitment

Daybreak Medical Ltd is committed to achieving Net Zero emissions by 2045. We have chosen to adjust our Net Zero target to align with the NHS's Net Zero supplier roadmap, which aims to achieve a Net Zero value chain by 2045. By aligning with this roadmap we will be able to set reduction targets for currently measured categories as well as timeframes for the measurement of those yet to be measured as we expand our emissions inventory in step with the milestones laid out by the NHS.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest guidance from science-based targets initiative (SBTi). SBTs are greenhouse gas reduction goals set by organisations, they are defined as "science-based" when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our base year.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream activities.

Our Carbon Footprint

Base Year Emissions Footprint

Base year 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. Base year emissions are the reference point against which emissions reduction can be measured. We have chosen to set our base year as November 2023 - October 2024, to align with our financial year.

Base Year: November '23 - October '24

Base year emissions have been restated as part of the latest reporting schedule, updated emissions reflected the latest spend-based factors published by UK Government.

Base year emissions may be restated in the future to reflect significant changes to organisational structure, access to activity data and/or emission factors or best practice methodologies. A change in emissions caused by any of these factors, or others, will be deemed significant if it causes a +/-5% change in total emissions.

There are no emissions to report in scope 1 Fugitive Emissions, Process Emissions or scope 2 Purchased Heat & Steam due to there being no relevant business activity within these categories.

Emissions	Total (tonnes CO_2e)
Scope 1	32.8
Scope 2*	Market-based: 0.0 *Location-based: 5.7*
Scope 3 including: - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Home Working - Operational Waste & Water	85.6
Total Emissions*	**Market-based: 118.4** *Location-based: 124.1*

*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.

Carbon Intensity Metrics

Base year: FYE 2024	tCO_2e
Employees (per FTE)	10.8
Revenue (£million)	18.1

Based upon 11 FTEs (full-time employee equivalents), and a £6.54 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

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Current Emissions Reporting

Reporting Period: November '24 - October '25	
The inventory applied in calculating the FY24/25 reporting period remains consistent with that use to calculate base year emissions. There are no emissions to report in scope 1 Fugitive Emissions, Process Emissions or scope 2 Purchased Heat & Steam due to there being no relevant business activity within these categories.	
Emissions	Total (tonnes CO_2e)
Scope 1	22.4
Scope 2*	Market-based: 0.0 *Location-based: 2.1*
Scope 3 including: - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Home Working - Operational Waste & Water	176.0
Total Emissions*	**Market-based: 198.3** *Location-based: 200.4*

*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.

Carbon Intensity Metrics

Reporting Period: FYE 2025	tCO_2e
Employees (per FTE)	12.8
Revenue (per £million)	32.8

Based upon 15.8 FTEs (full-time employee equivalents), and a £6.05 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

Carbon Reduction

Daybreak Medical Ltd is committed to achieving Net Zero emissions by 2045.

We have chosen to adjust our Net Zero target to align with the NHS's Net Zero supplier roadmap, which aims to achieve a Net Zero value chain by 2045. By aligning with this roadmap we will be able to set reduction targets for currently measured categories as well as timeframes for the measurement of those yet to be measured as we expand our emissions inventory in step with the milestones laid out by the NHS.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the base year), as well as long-term targets.

Our near-term targets:

- Reduce scope 1 emissions by 42% by 2030.
- Maintain market-based scope 2 emissions at zero up to and beyond 2030 through the continued procurement of renewable energy tariffs.
- Reduce measured scope 3 emissions by 42% by 2030.
- Measure remaining relevant scope 3 categories by FYE 2026 measurement, a year ahead of the NHS roadmap.

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2045.
- Neutralise any residual emissions using verified carbon offsets.

Progress

Emissions	Total Carbon Footprint (tCO_2e)		% Change
	Base Year: FYE 2024	Current Year: FYE 2025	
Scope 1	32.8	22.4	-31.9
Scope 2	0.0	0.0	-
Scope 3	85.6	176.0	+105.6
Total emissions	**118.4**	**198.3**	**+67.4**

Emissions	Carbon intensity metrics		% Change
	Base Year: FYE 2024	Current Year: FYE 2025	
Employees (per FTE)	10.8	12.8	+16.6
Revenue (per £million)	18.1	32.8	+81.0

Daybreak Medical has made good progress toward the scope 1 near-term reduction target of 42% reduction by 2030. This is primarily driven by a 25% reduction in fleet size compared with the base year. Scope 2 market-based emissions remain at zero through the procurement of a renewable energy tariff, maintaining alignment with the scope 2 near-term target.

Increased scope 3 emissions have caused an overall increase in total emissions between the base and current reporting period. The primary cause of increased scope 3 emissions is a significant increase in imports compared with the base year, causing a 508% increase in Transportation and Distribution emissions. As spend data is used to calculate freight, courier and warehousing emissions this increase reflects higher spending associated with the establishment of import, storage and distribution systems.

Scope 3 emissions reductions are currently off track with near-term targeted reductions. Addressing emissions associated with Transportation and Distribution is the primary factor in getting back on track. This will require engagement with Daybreak Medical's partners to obtain activity data and reflect those suppliers own decarbonisation efforts.

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
A new higher-efficiency boiler was installed in the primary office, reducing gas consumption. Benefits of this are expected to be reflected in the next reporting period.	Late 2025	1
Reduced company van fleet size by 25% and maintained consistent annual mileage across remaining vehicles to achieve demonstrable reduction in scope 1.	2025	1
Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions. Appointed Positive Planet to support with calculating base year carbon footprint and reduction recommendations.	2024	1, 2, 3
Procurement of 100% renewable energy tariff backed by Guarantees of Origin, and nuclear declarations.	2023	2

Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets.

Reduction Plans – Scope 1 & Scope 2			
Activity No.	**Activity**	**Target Date**	**Category**
1	Consider low-cost options such as reducing the boiler temperature, adjusting heating schedules and adding heat & solar control reflective window sheets.	2026	Stationary Combustion
2	Total gas-related and location-based electricity emissions have decreased since the base year. Though as spend data was used in calculations it is not possible to confirm reduced energy use. Obtaining primary energy consumption data is a priority for the following reporting period.	2026 & onward	Stationary Combustion, Purchased Electricity
3	We will implement behaviour change initiatives within the workplace for reduction of emissions, including clear messaging for heat and energy efficiency behaviours. Examples include aligning heating times with working habits, keeping doors and windows closed during heated periods and turning off equipment when not in use. We will assign roles and responsibilities to Green Team members, once established, to ensure accountability across the organisation.	2026 & onward	Stationary Combustion, Purchased Electricity

4	Implement energy efficiency measures to reduce the overall amount of electricity consumed in the office and warehouse spaces. Examples of reduction measures include: - upgrading all lighting to LEDs - introducing PIR sensor lighting where health and safety allows, and aligning sensor times to usage patterns (e.g. 3 minutes for corridors, 20 minutes for working spaces) - installing timers on sockets/equipment to reduce passive standby energy consumption - review and renew inefficient equipment (when at end of life) while actively considering energy efficiency when new purchases are required. Invite colleagues from across the organisation to openly explore challenges and barriers to implementation to collaboratively find solutions for reduction.	2026	Purchased Electricity
5	Consider formal optimisation of operational procedures and implementation of energy management systems (such as ISO 14001) to demonstrate improvement and maintain auditable accountability.	2027	Purchased Electricity
6	Implement GPS tracking and CRM logging system for company fleet and engineer vans to gain increased oversight of vehicle fuel or mileage data and identify opportunities for increasing efficiency.	2026	Mobile Combustion, Scope 3 - Business Travel
7	Conduct a review of company vehicles to outline a strategy for company vehicle electrification that: - determines which vehicles to electrify first, dependent on which vehicles are used most, which vehicles are most polluting, and which vehicles are oldest. - examines if fleet size can be reduced by using active transport. - determines and commits to a timeframe for vehicle electrification.	2027	Mobile Combustion, Purchased Electricity (EVs)

8	Consider driver-efficiency training for company car users. This will demonstrate a reduction in total fuel/electricity use but is dependent on capturing fuel consumption data, currently approximate mileage data is used to estimate emissions.	2026	Mobile Combustion, Purchased Electricity (EVs)

Based upon the above completed and planned initiatives, it is projected that scope 1 & 2 carbon emissions will decrease to 19.0 tCO_2e by 2030, a 42% reduction in line with short-term targets.

Reduction Plans – Scope 3			
Activity No.	**Activity**	**Target Date**	**Category**
1	Measure remaining scope 3 categories, meaning that year's carbon emissions measurement will be a full picture of Daybreak Medical's emissions. Currently, the largest missing categories are associated with procurement activities and downstream product emissions, once these are measured reduction activities targeted at these categories will be established.	2026	Purchased Goods & Services, Capital Goods, Downstream Product Emissions
2	Create a formalised Green Team to lead on initiatives. This team should be made up of members from different departments and meet on a regular basis to support the roll out of initiatives, management of data and communication of achievements and plans throughout the organisation.	2026	All
3	Consider training and engagement for the Green Team, leadership, and the wider employee base. Including and not limited to, creating spaces for environmental positive conversations (internal comms, newsletters, slack, Teams etc), certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. On average, certified learners reduce their carbon footprints by 5-15%, of which ~50% are work-related.	*TBC*	All

4	Begin communications with logistics provider. Initially aim to work with provider to understand their status regarding emissions reporting. Where available request emissions reports on an annual basis This will facilitate more accurate emissions measurement and tracking of reductions achieved by distribution suppliers as they decarbonise their own operations.	2026	Transportation & Distribution
5	Develop and implement a Sustainable Travel Policy to support environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will support active travel and low emission travel options where appropriate. Monitor and consider alternatives to air-based travel as a priority and commit to offering support to workforce with options for active travel schemes, such as bike to work or car sharing opportunities. Utilise the emissions travel hierarchy: - Digital communication - Walking and cycling - Public and shared transport - EV's and car sharing/clubs - ICE vehicles and car sharing/clubs - Air travel Consider creative ways to engage and support the workforce to influence change. Examples include setting an internal organisation carbon credit scheme (limit that to a number of tCO_2e per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling.	2026	Business Travel, Commuting
6	Employee engagement with commuting and home working surveying dropped in the most recent reporting period. In the next reporting cycle increased communication of the survey and importance of filling it out is expected to drive uptake. Once established Green Team members may be assigned responsibilities around monitoring responses.	2026	Commuting & Home Working

Based upon the above planned initiatives, it is projected that (as a minimum) scope 3 emissions will decrease from the base year measurement of 85.6 tCO_2e to 49.6 tCO_2e by 2030. This is a reduction of 42% and will keep us on track to Net Zero.

Declaration and Sign Off

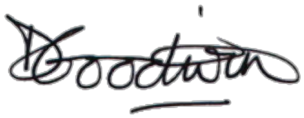
This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard [1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting [2] .

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 [3].

This Carbon Reduction Plan has been reviewed and signed off by the Daybreak Medical Executive Team.

Signed on behalf of Daybreak Medical:



Name: DAWN GOODWIN

Position: DIRECTOR

Date: 21/04/2026

1 https://ghgprotocol.org/corporate-standard

2 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

3 https://ghgprotocol.org/standards/scope-3-standard