

CARBON REDUCTION PLAN

Progress with purpose.

A2B Healthcare Ltd

Reporting period 28 May 2025 - 29 May 2026

34.39

tCO₂e current year

2050

Net Zero target

2025/26

reporting year

A current PPN 006 plan for NHS procurement.

This revised plan incorporates A2B Healthcare's historic 2024/25 baseline, the expanded 2025/26 logistics-inclusive inventory, the five required Scope 3 categories, quantified reduction targets, environmental management measures and the current declaration wording required by PPN 006.

Publication date: 01 June 2026

Board approval and sign-off: 01 June 2026

Carbon reduction at A2B

A2B Healthcare Ltd is a UK healthcare supplier providing procedure packs, surgical consumables, PPE, surgical gowns, drapes and associated theatre products to NHS organisations and private healthcare providers. The business uses established third-party warehousing and distribution infrastructure and sources healthcare products through an international supply chain.

A2B Healthcare recognises that its environmental impact extends beyond direct office operations into purchased logistics, business travel, employee commuting, waste and the wider supply chain. The company is committed to reducing greenhouse gas emissions through practical measures that can be maintained as the business grows.

Commitment to achieving Net Zero

A2B Healthcare Ltd is committed to achieving Net Zero greenhouse gas emissions by 2050 at the latest. This commitment applies to the UK operations of the bidding entity and covers Scope 1, Scope 2 and the relevant Scope 3 emissions included in this plan.

Reporting principles

- Transparency: material logistics emissions are reported using the best data currently available rather than excluded.
- Consistency: the original 2024/25 inventory is retained as the historic baseline, with limitations clearly explained.
- Continuous improvement: A2B will replace estimates with carrier, forwarder, warehouse and supplier data where available.
- Contract application: the environmental management measures in this plan will be in effect and applied, where relevant, when A2B performs NHS contracts.

Reporting framework

This plan has been prepared to align with Procurement Policy Note PPN 006 and its Technical Standard for Completion of Carbon Reduction Plans. Emissions are reported in tonnes of carbon dioxide equivalent (tCO₂e) using the Greenhouse Gas Protocol Corporate Standard, the Corporate Value Chain (Scope 3) Standard and appropriate UK Government greenhouse gas conversion factors.

Baseline emissions footprint

Baseline year: 28 May 2024 - 29 May 2025

The 2024/25 period was A2B Healthcare's first year of trading and remains the historic baseline. The original baseline did not fully capture international inbound shipping of manufactured goods and therefore has materially narrower Scope 3 coverage than the current year. The figures below are reproduced from the published 2024/25 plan and have not been retrospectively restated.

Emissions	Total (tCO2e)
Scope 1	0.25
Scope 2	0.40
Scope 3 (included sources)	7.80
Published total emissions	8.40

Baseline Scope 3 coverage

- Upstream transportation and distribution was only minimally captured; material international inbound freight was excluded because suitable shipment data was not available.
- Waste generated in operations was included.
- Business travel was included.
- Employee commuting, including homeworking, was included.
- Downstream transportation and distribution was reported as zero.

Comparability note

The historic baseline is retained for transparency, but it is not directly comparable with the 2025/26 inventory because the current year includes a material activity-based freight estimate. The 2025/26 inventory therefore acts as A2B Healthcare's logistics-inclusive operational comparison point for forward target tracking. Historic totals were rounded in the original plan and are shown here as originally published.

Current emissions reporting

Reporting year: 28 May 2025 - 29 May 2026

The 2025/26 inventory expands Scope 3 reporting to include an activity-based estimate of purchased international ocean freight and onward UK road distribution. Under the PPN 006 Scope 3 definitions, purchased transportation and distribution services are reported within Upstream transportation and distribution. Downstream transportation and distribution is therefore reported as zero where the relevant outbound logistics are purchased by A2B.

Scope	Emissions source	tCO ₂ e
Scope 1	Stationary combustion	0.25
	Mobile combustion	0.00
	Process emissions	0.00
	Fugitive emissions	0.00
Scope 1 total		0.25
Scope 2	Purchased electricity - market based	0.00
	Purchased electricity - location based	0.39
	Purchased steam, heating & cooling	0.00
Scope 2 total		0.39
Scope 3	Upstream transportation & distribution	28.50
	Waste generated in operations	1.76
	Business travel	2.90
	Employee commuting (incl. homeworking)	0.59
	Downstream transportation & distribution	0.00
Scope 3 total		33.75
TOTAL		34.39

The 28.50 tCO₂e logistics figure is an activity-based planning estimate pending more granular carrier-specific emissions data. Commercially sensitive customer, supplier, route, volume and shipment details are not disclosed in this public plan.

Scope, boundary and data quality

A2B Healthcare applies an operational-control approach to its direct activities. The organisational boundary covers A2B Healthcare Ltd as the bidding entity. The operational boundary includes all Scope 1 and Scope 2 sources within that boundary and the five Scope 3 categories required by PPN 006.

Required category	2025/26 treatment
Scope 1	Stationary combustion, mobile combustion, process emissions and fugitive emissions within A2B operational control.
Scope 2	Purchased electricity and purchased steam/heating/cooling where applicable.
Scope 3 - Upstream transportation & distribution	Purchased international and UK freight associated with imported healthcare products and distribution services paid for by A2B. Activity-based estimate using freight mass, journey distance and freight-mode factors.
Scope 3 - Waste generated in operations	Waste-related emissions based on available operational and service-provider information.
Scope 3 - Business travel	Business travel using available activity and/or spend information, including relevant road, rail, air and accommodation activity where applicable.
Scope 3 - Employee commuting	Employee commuting and homeworking based on available workforce and travel-pattern information.
Scope 3 - Downstream transportation & distribution	0.00 tCO ₂ e in the current inventory. Relevant purchased outbound logistics are captured within upstream transportation and distribution in accordance with the PPN 006 minimum boundary.

Data quality and assurance

A2B uses the best and latest data available and maintains internal controls to collect, review and report greenhouse gas information. The carbon footprint has not been independently audited; PPN 006 does not require third-party verification. A2B will improve accuracy by obtaining shipment-level emissions information from carriers, freight forwarders, warehouse partners and key suppliers where available.

Understanding the change in reported emissions

Metric	2024/25 historic baseline	2025/26 current year
Scope 1	0.25	0.25
Scope 2	0.40	0.39
Scope 3	7.80	33.75
Total	8.40 published	34.39

Why the reported total increased

The increase from the historic published total of 8.40 tCO₂e to 34.39 tCO₂e should not be interpreted as a like-for-like deterioration in carbon efficiency. A substantial part of the difference results from the addition of a 28.50 tCO₂e estimate for material purchased international and UK freight that was not fully captured in the historic baseline.

What A2B will measure next

- Year-on-year absolute emissions using a consistent logistics-inclusive boundary.
- Freight emissions per shipment, tonne moved or other suitable operational intensity measure as data quality improves.
- Scope 1 and 2 performance against the 2030 reduction target.
- Scope 3 performance against the longer-term target, with improved supplier and logistics data.
- Progress towards the five-year absolute emissions target set out in this plan.

Current emissions profile

Source	tCO ₂ e	Share of current total
Upstream transportation & distribution	28.50	82.9%
Business travel	2.90	8.4%
Waste generated in operations	1.76	5.1%
Employee commuting / homeworking	0.59	1.7%
Purchased electricity - location based	0.39	1.1%
Stationary combustion	0.25	0.7%

Emissions reduction targets

In order to continue progress towards Net Zero, A2B Healthcare has adopted the following carbon reduction targets. Because the historic 2024/25 baseline had materially incomplete freight coverage, the five-year absolute target is measured from the 2025/26 logistics-inclusive inventory to provide a more meaningful comparison.



Five-year target

A2B Healthcare projects that total reported greenhouse gas emissions will decrease from 34.39 tCO₂e in 2025/26 to no more than 30.95 tCO₂e by 2031 on a like-for-like reporting boundary. This represents a 10% absolute reduction while the business continues to grow and improve the quality of its carbon data.

Scope 1 and Scope 2 target

- Reduce combined Scope 1 and Scope 2 emissions by 30% by 2030 against the historic baseline, while maintaining efficient office and operational energy use.

Scope 3 target

- Reduce relevant Scope 3 emissions by 90% by 2045 against the applicable baseline, supported by improved freight efficiency, supplier engagement, lower-carbon logistics and better emissions data.
- A2B will prioritise actual emissions reduction. Any residual emissions remaining at the Net Zero target date will only be addressed using credible carbon removals or other approaches consistent with applicable standards at that time.

Target governance

Progress will be reviewed at least annually through management review and Board oversight. Targets will be reassessed if there is a material change in organisational structure, reporting boundary, methodology or data quality.

Environmental management measures in effect

The following measures have been implemented and will remain in effect, where relevant, when A2B Healthcare performs NHS contracts. Because the business expanded rapidly and the reporting boundary changed materially between the historic baseline and current year, A2B does not claim a quantified tCO₂e saving for these initiatives at this stage. Quantified savings will be reported when a consistent year-on-year dataset allows reliable attribution.

- Delivery consolidation - consolidate deliveries where practical to reduce transport movements and improve load efficiency.
- Efficient warehousing and distribution - use established third-party warehousing and distribution infrastructure rather than duplicating logistics operations.
- Reduced business travel - use Microsoft Teams and other digital communication platforms where practical and plan essential travel efficiently.
- Hybrid working - support flexible working arrangements that reduce unnecessary commuting.
- Sustainable procurement - engage manufacturers and suppliers on environmental performance, packaging, freight and carbon data.
- Packaging reduction - review product and transport packaging to reduce material use while maintaining product integrity, sterility and regulatory compliance.
- Recycling and waste management - maintain a paper-light working environment and promote appropriate recycling and waste segregation.
- Energy-efficient equipment - use energy-efficient and, where appropriate, refurbished IT and office equipment.
- Environmental management through ISO 9001 processes - incorporate relevant environmental objectives, supplier controls and continual improvement actions into management review and operational decision-making.

Further carbon reduction initiatives

A2B Healthcare will focus future action on the areas that dominate the current footprint and on improving the completeness and reliability of emissions data.

Priority	Planned action
Freight data	Obtain shipment-level emissions data from freight forwarders, carriers and warehouse partners where available and reconcile this with internal shipment records.
Container efficiency	Maintain strong container utilisation, consolidate shipments where practical and reduce avoidable partial loads.
Lower-carbon logistics	Discuss routing, vessel, haulage, alternative fuels and lower-emission transport options with logistics providers, subject to clinical supply resilience and commercial practicality.
Supplier engagement	Request environmental and carbon information from key manufacturers and include environmental performance in supplier review and development discussions.
Business travel	Prioritise remote meetings and lower-carbon travel options where practical, while maintaining appropriate supplier and customer engagement.
Waste & packaging	Improve waste data and continue to reduce avoidable packaging while maintaining medical-device and sterile-barrier requirements.
Energy	Review office energy consumption and implement practical efficiency improvements.
2027 NHS readiness	Develop the wider Scope 3 inventory and target evidence required for NHS procurements commencing from 1 April 2027, including assessment of all relevant GHG Protocol Scope 3 categories and the required global geographical boundary.

Continuous improvement

A2B will review this plan at least annually and within six months of the relevant financial year-end. The latest plan will be published and clearly signposted on A2B Healthcare's UK website, with previous plans retained where practical to show progress over time.

Declaration and sign-off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the 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, using appropriate UK Government greenhouse gas conversion factors where applicable.

Scope 1 and Scope 2 emissions have been reported in accordance with applicable reporting requirements, and the required subset of Scope 3 emissions has 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 approved by the Board of Directors of A2B Healthcare Ltd. Board approval was given on 01 June 2026.

A2B Healthcare Ltd confirms its commitment to achieving Net Zero greenhouse gas emissions by 2050 at the latest. The environmental management measures described in this plan are in effect and will be applied, where relevant, when performing NHS contracts.

Ben Gidley

Managing Director

For and on behalf of the Board of A2B Healthcare Ltd

Signed off: 01 June 2026

Document control	
Organisation	A2B Healthcare Ltd
Publication date	01 June 2026
Reporting period	28 May 2025 - 29 May 2026
Historic baseline	28 May 2024 - 29 May 2025 published total 8.40 tCO2e
Current reported emissions	34.39 tCO2e
Five-year target	30.95 tCO2e by 2031
Net Zero commitment	2050 at the latest
Next review	At least annually and within six months of financial year-end

PPN 006 and NHS tender compliance map

This page is included to make tender evaluation straightforward. It maps the current plan to the published PPN 006 and NHS Carbon Reduction Plan requirements that apply to procurements commenced before 1 April 2027.

Requirement	Where addressed	Status
Bidding supplier identified	Cover / Overview	Met
Publication date	Cover / Declaration	Met
Net Zero by 2050 or earlier	Overview / Targets / Declaration	Met
Historic baseline Scope 1, 2, 3 and total	Baseline	Met
Current Scope 1, 2, 3 and total	Current emissions	Met
Five required Scope 3 categories	Current emissions / Methodology	Met
tCO2e and seven Kyoto gases basis	Overview / Methodology	Met
GHG Protocol / Scope 3 Standard / Government factors	Overview / Declaration	Met
Environmental management measures in effect	Completed action	Met
Future reduction initiatives	Future action	Met
Quantified reduction target	Targets	Met
Board approval with date	Declaration	Met
Director sign-off with name, title and date	Declaration	Met
Annual review and website publication	Future action / Declaration	Met

April 2027 NHS requirement

For NHS procurements commenced from 1 April 2027, the NHS introduces broader requirements covering a global geographical boundary and all relevant Scope 1, Scope 2 and Scope 3 emissions. This document is designed to satisfy the current PPN 006 / pre-April-2027 NHS CRP requirement. A2B is developing the additional Scope 3 inventory and target evidence needed for the 2027 NHS CRP standard and will publish an updated plan when that requirement becomes applicable.

Public source documents

Prepared with reference to Cabinet Office PPN 006: Taking Account of Carbon Reduction Plans in the Procurement of Major Government Contracts; the PPN 006 Technical Standard for Completion of Carbon Reduction Plans; and NHS England / NHS Supply Chain Carbon Reduction Plan guidance current at the publication date.