

Carbon Reduction Plan

2025 baseline | 2026 reporting and implementation | 2045 ambition

2026 edition | Baseline year: 2025

1. Commitment to achieving net zero

3B Scientific UK sets out a pathway towards net zero greenhouse gas emissions by 2045, with 2050 as the latest net zero target date. The plan covers UK operations and the value-chain sources identified in the emissions inventory.

The programme focuses on the supply, demonstration, delivery and support of medical simulation and educational equipment. Its priorities are efficient energy use, lower-emission travel and freight, responsible packaging and waste management, and engagement with manufacturers and logistics partners.

Plan overview	Details
Supplier	3B Scientific UK
Baseline period	1 January to 31 December 2025
Plan year	2026
Reporting boundary	UK operations and the value-chain categories identified in this plan.
Accounting approach	Operational control, with outsourced activities allocated to the relevant Scope 3 categories.
Target pathway	35% reduction by 2030; 55% by 2035; 75% by 2040; net zero ambition by 2045 and no later than 2050.

Basis of the emissions inventory

The 2025 inventory uses planning estimates carried forward from the previous plan. Values are expressed in tonnes of carbon dioxide equivalent (tCO₂e). The supporting calculation basis will be maintained through the annual inventory process, with estimates progressively replaced by activity-based calculations. Targets are forward-looking and are reviewed against the established baseline.

2. Baseline emissions footprint | 2025

The baseline provides the reference point for measuring progress. The following estimated inventory covers the 2025 calendar year. Values are in tonnes of carbon dioxide equivalent (tCO₂e).

Source	2025 estimate	Data sources for annual reporting
Scope 1 - direct emissions	0.00	Fleet fuel, premises heating and refrigerant records.
Scope 2 - purchased electricity	14.00	Electricity bills, meter readings and charging consumption.
Scope 3 - five required categories	100.00	Freight, waste, travel and commuting evidence as below.
Additional Scope 3 - purchased goods	220.00	Supplier product footprints or documented estimation method.
Total, including purchased goods	334.00	Consolidated energy, logistics, travel, waste and supplier records.

Scope 3 detail

Category	2025 estimate (tCO ₂ e)
4. Upstream transportation and distribution	45.00
5. Waste generated in operations	3.00
6. Business travel	12.00
7. Employee commuting	10.00
9. Downstream transportation and distribution	30.00
Subtotal - five required categories	100.00
1. Purchased goods and services - additional category	220.00
Scope 3 total including additional category	320.00

The Scope 1 + Scope 2 + five-category subtotal is 114.00 tCO₂e. The broader estimated footprint is 334.00 tCO₂e. Keep these boundaries consistent when comparing years. Outbound freight purchased by 3B normally belongs in category 4; allocate each shipment by payer and control to avoid double counting.

3. Current emissions reporting and calculation approach

2026 plan | latest full-year reporting period: 2025

The 2025 inventory serves as both the baseline and the latest full-year estimated emissions report presented in this 2026 plan. The 2026 programme establishes ongoing collection of energy, fleet, logistics, waste and travel data for the next annual reporting cycle.

Emissions source	2025 reporting estimate (tCO2e)
Scope 1	0.00
Scope 2	14.00
Scope 3 - five categories	100.00
Additional purchased goods	220.00
Total - broader boundary	334.00

Inventory methodology

Calculate emissions as activity multiplied by the appropriate emission factor, converted to tCO2e. Use the UK Government conversion-factor release for the reporting year where suitable, and record factor names, units, versions and assumptions. Use supplier-specific product data where available; document the source of any spend-based factors. For each estimate, the evidence register will identify its basis and the method used to refine it in the next inventory.

Energy and fleet: record electricity in kWh, fuel by type and quantity, and any refrigerant losses. Report electricity on a location-based basis; show any market-based result separately with contractual evidence. Count controlled-vehicle fuel in Scope 1 and purchased charging electricity in Scope 2, without duplicating travel mileage.

Freight and travel: record mode, distance, shipment weight and payer for logistics; capture rail, flight and other travel records. Waste: obtain weight, material and treatment route. Commuting: use a staff survey covering journey distance, transport mode and attendance, with assumptions recorded.

2026 implementation milestone

The programme will assign a data owner and consolidate 2025 source records and 2026 activity data by December 2026. The full 2026 inventory will be compiled after year-end, with an annual review scheduled for June 2027. Reporting dates will be aligned with the company financial year and procurement requirements.

4. Emissions reduction targets and pathway

The reduction pathway uses the estimated 2025 broader footprint of 334.00 tCO₂e. Percentage targets apply to gross emissions across the same reporting boundary. Baseline refinements will be reflected transparently in the annual review.

Milestone	Reduction from 2025	Planning ceiling (tCO ₂ e)
2025 baseline	Reference year	334.00
2030	35%	217.10
2035	55%	150.30
2040	75%	83.50
2045	Net zero ambition	Residual emissions to be quantified
2050	Latest net zero target	Residual emissions to be quantified

First five-year milestone | 2030

The 2030 aim represents a planned gross reduction of 116.90 tCO₂e against the estimated 2025 baseline. Delivery depends on establishing reliable data, identifying the largest controllable sources and agreeing funded measures. Project-level savings will be quantified through the annual monitoring programme.

2026-2030: establish the inventory, remove avoidable journeys and shipments, improve building efficiency, and seek better freight and supplier emissions data. Review progress annually against both the required reporting subtotal and the broader inventory.

2031-2040: strengthen supplier engagement, increase lower-emission transport where operationally feasible, review energy and fleet options, and make carbon performance part of purchasing decisions. Maintain equipment quality, training access and delivery reliability.

2041-2050: address remaining hard-to-abate sources. Define a residual-emissions and durable-removals approach before making a net zero claim. Offsetting is not treated here as a substitute for gross emissions reductions.

Target review and comparability

Track absolute tCO₂e as the primary measure. Supporting metrics may include kWh per occupied premises, travel emissions per demonstration and freight emissions per shipment. Explain changes caused by business growth or reporting boundaries; do not present a boundary change as an operational carbon saving.

5. Carbon reduction projects and delivery plan

The following programme sets out planned actions, responsible functions and delivery milestones. Progress will be reviewed quarterly, with outcomes incorporated into the annual emissions report.

Workstream / planned action	Owner / milestone	Monitoring evidence
Energy: establish monthly consumption records; assess LED lighting, heating controls and suitable renewable electricity contracts.	UK operations / facilities Baseline by Dec 2026; options by Jun 2027	Bills, meter records, improvement log; kWh and tCO ₂ e.
Fleet and demonstrations: verify vehicle mix; plan combined regional visits and remote follow-up where suitable.	Commercial and Technical Manager / fleet lead Review by Mar 2027	Vehicle register, charging/fuel data, mileage and demonstration schedule.
Freight: consolidate non-urgent orders, review air-freight exceptions and request carrier emissions reports.	Logistics / purchasing Carrier review by Jun 2027	Shipment weight, mode, distance, payer and carrier data.
Packaging and waste: reuse protective cases and suitable packaging; improve material separation and record waste routes.	Warehouse / operations Process review by Jun 2027	Waste transfer records, packaging purchases, reuse and damage rates.
Suppliers and product life: request footprint data from priority suppliers; assess repair, spares and durable product options.	Purchasing / technical support Priority list by Jun 2027	Supplier replies, product records and repair activity; avoid unverified avoided-carbon claims.
Business travel and commuting: review rail and virtual options; survey commuting patterns and promote feasible lower-emission choices.	Sales management / HR Survey by Mar 2027	Travel bookings, expenses, staff survey and attendance assumptions.

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