CJ Medical Carbon Footprint Report 2024

Carbon Emissions Report for:	CJ Medical Ltd
Reporting Period:	01/01/2024 – 31/12/2024
Prepared Date:	22/12/2025
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CARBON SENSE

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Methodology & Boundaries

QUANTIFICATION & REPORTING METHODOLOGY
Carbon emissions have been calculated using the latest UK Government GHG Conversion Factors for Company Reporting applicable to the reporting year. The assessment follows the principles of the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard and supports compliance with Public Procurement Notice (PPN) 006 requirements. Where relevant, additional narrative and analysis have been tailored to reflect CJ Medical Ltd.'s specific operational context and data availability.

ORGANISATIONAL BOUNDARY
CJ Medical Ltd. operates as a single entity with no parent or subsidiary companies; therefore, the organisational boundary is defined solely as CJ Medical Ltd. The Operational Control approach has been applied, meaning all emissions sources over which CJ Medical Ltd. exercises direct operational control have been included. This approach ensures consistency with recognised best practice and provides a clear, repeatable framework for ongoing carbon measurement and reduction planning.

OPERATIONAL SCOPES
This footprint includes emissions from Scope 1 (direct emissions), Scope 2 (indirect energy-related emissions), and selected Scope 3 (other indirect emissions) categories. Scope 3 coverage includes**: Business Travel, Employee Commuting, Waste Generated in Operations, Water Consumption, Purchased Goods and Services, Capital Goods, Upstream Transport & Distribution, Downstream Transport & Distribution, Fuel & Energy Related Activities.**

STANDARD AND METHODOLOGY USED
Greenhouse Gas (GHG) emissions are categorised under Scopes 1, 2, and 3 in line with the GHG Protocol Corporate Accounting and Reporting Standard. Emissions have been calculated using data provided and evidenced by **CJ Medical Ltd.** applying the latest UK Government GHG Conversion Factors and other reputable published sources as outlined within the data collection template. As more accurate or granular data becomes available, it is recommended that this process is reviewed and updated annually to ensure continued accuracy and alignment with best practice.

DATA QUALITY / CONFIDENCE
This assessment has been prepared in accordance with the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard using the latest UK Government GHG Conversion Factors applicable to the 2024 reporting year. All Scope 1 and Scope 2 emissions sources under CJ Medical Ltd.'s operational control have been included, alongside the most material Scope 3 categories relevant to the organisation's value chain.

Where activity-based data was unavailable or not sufficiently robust, spend-based emissions factors have been applied using recognised datasets including DEFRA, SIC 2019, and Climatiq. This approach ensures full coverage of material emission sources while maintaining transparency and methodological consistency. Data quality and coverage will continue to improve through ongoing supplier engagement and annual review.

Sources:
https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024
https://www.climatiq.io/data

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Methodology & Boundaries Continued

CJ MEDICAL – REBASELINING NARRATIVE

During 2024, CJ Medical Ltd. made measurable improvements to the quality and transparency of its Scope 3 emissions data, particularly within Purchased Goods and Services and transport-related categories. As part of this improvement, the carbon footprint baseline was re-aligned from 1 April 2023 – 31 March 2024 to a calendar-year reporting period of 1 January 2024 – 31 December 2024, improving consistency with financial reporting, operational planning, and supplier data availability. This approach is consistent with good practice under the GHG Protocol Corporate Accounting and Reporting Standard.

In addition, a detailed Life Cycle Assessment (LCA) completed in 2025 enabled the use of more robust, activity-based supply-chain data, including raw material quantities, weights, upstream and downstream transport, and end-of-life treatment assumptions. The number of suppliers providing activity-based data increased materially, including several of CJ Medical Ltd.'s most significant suppliers, improving the accuracy and decision-usefulness of the carbon footprint.

While overall data quality has improved, lower confidence remains for activity data provided by one primary supplier due to recent internal changes affecting data completeness and consistency.

In line with GHG Protocol and PPN 06/21 guidance, which recognise spend-based methods as appropriate where activity data is unavailable or insufficiently robust, a spend-based approach has therefore been applied for this supplier for the 2024 reporting year.

Although this may result in a degree of under- or over-estimation compared to a fully verified activity-based approach, it avoids the introduction of material uncertainty and has been applied transparently. Clear improvement actions are in place for 2025, and any future step-changes in reported emissions will be clearly documented in line with GHG Protocol base-year recalculation requirements.

Taken together, the move to a calendar-year reporting period and the incorporation of improved LCA-informed supply-chain data justify a formal re-baselining of CJ Medical Ltd.'s carbon footprint, providing a more accurate and credible foundation for decarbonisation planning and progress towards Net Zero.

Company Overview

Reporting Period:	1 January 2024 – 31 December 2024
Industry	Other human health activities (86900)
No. of employees	20
No. of sites - Owned	1
No. of sites - Leased	0
No. of Company Vehicles - Owned	14
No. of Company Vehicles - Leased	0

CJ Medical Ltd. is a Private Limited Company (Company No. 04054345) registered in England and Wales, with its registered office at Charles House, Three Mile Stone, Truro, Cornwall, United Kingdom, TR4 9FB.

CJ Medical Ltd. is a UK medical device company based in Truro. We specialise in distributing advanced, minimally invasive surgical and healthcare technologies across the UK and Ireland while providing professional education through workshops and live demonstrations. Committed to innovation, quality service, and professional education, CJ Medical Ltd. supports improved patient outcomes and clinical practice across both urban and hard-to-reach regions..

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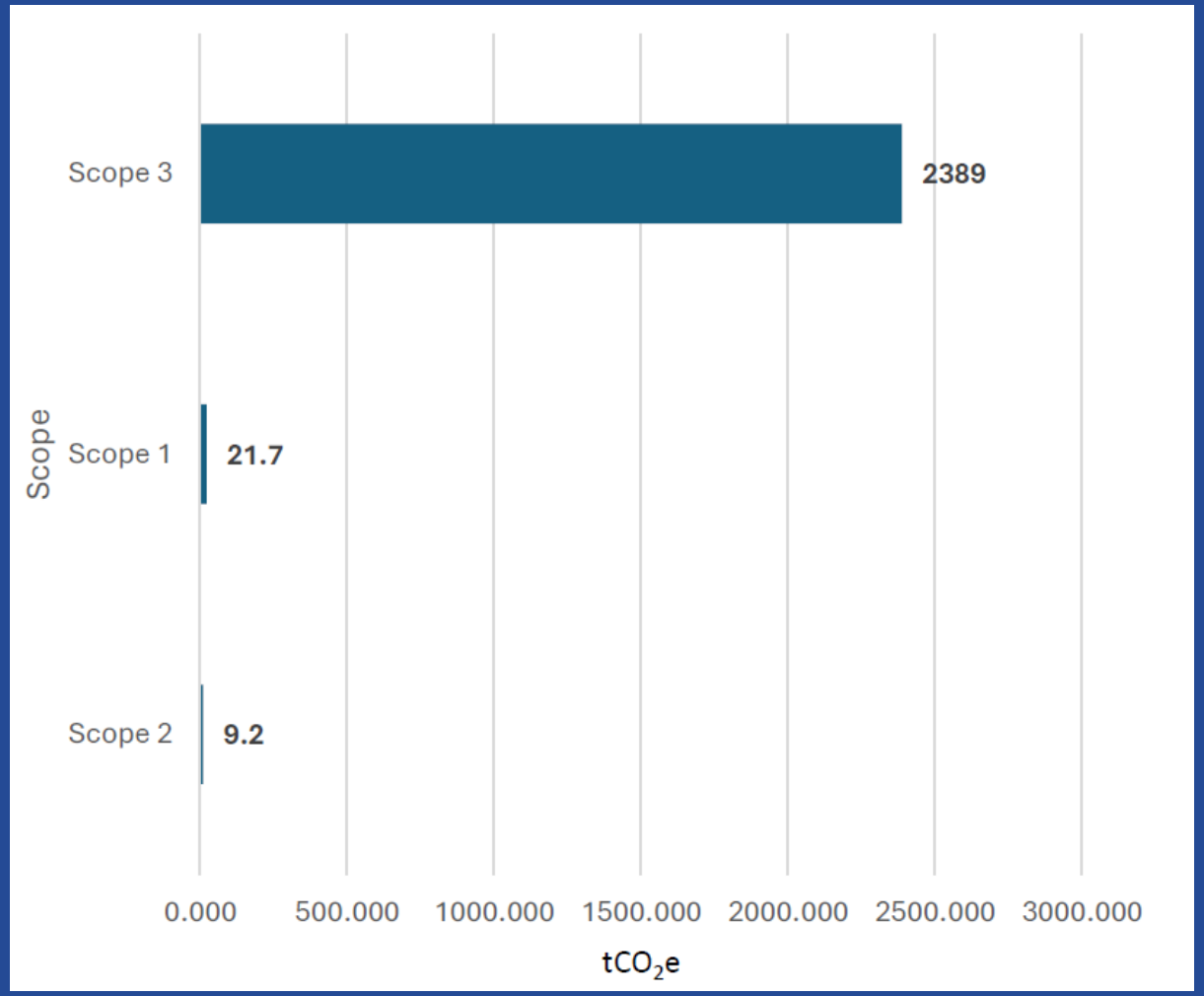
Reporting Period:
January 2024 – December 2024

Emissions Reporting: 2024	
(Baseline year emissions: 2,419.9 tCO2e)	
Emissions	**TOTAL (tCO2e)**
Scope 1	21.7 tCO_2e
Scope 2	9.2 tCO_2e
Scope 3	2,389.0 tCO_2e
Total Emissions	**2,419.9 tCO_2e**



For the 2024 reporting year, CJ Medical Ltd.'s total greenhouse gas emissions were calculated as **2,419.96 tCO_2e**, covering Scope 1, Scope 2, and the most material Scope 3 emission sources.

Scope 1 and Scope 2 emissions account for approximately **1.3%** of total emissions, arising primarily from fuel use and purchased electricity. Scope 3 emissions account for approximately **98.7%** of total emissions, reflecting the organisation's reliance on upstream and downstream supply-chain activities. This profile highlights the importance of supplier engagement and value-chain decarbonisation as the primary focus for emissions reduction.

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Carbon Emissions:

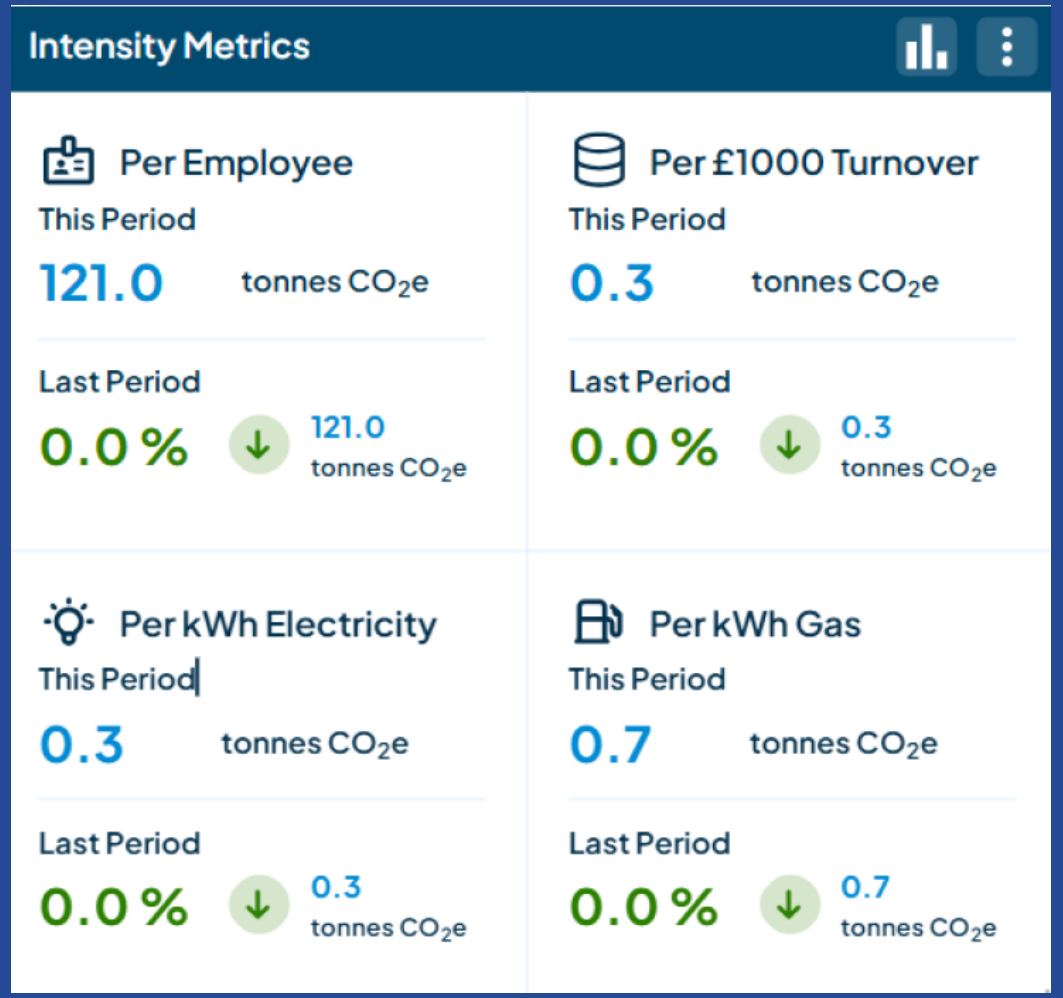
Intensity Metrics

An intensity metric is a measurement used to express the carbon emissions or greenhouse gas emissions of a company or organisation in relation to a specific unit of output or activity. These metrics help assess the environmental efficiency of the company's operations and can be used to track progress toward emission reduction goals.

Intensity metrics express greenhouse gas emissions relative to business activity and provide insight into operational efficiency over time. CJ Medical Ltd. tracks emissions per employee, per kWh of gas, per kWh of electricity, and per £1,000 of turnover.

These metrics support benchmarking, target-setting, and year-on-year performance tracking, enabling emissions trends to be assessed independently of business growth.

Per Employee	120.90 tCO_2e
Per kWh Gas	0.7043 tCO_2e
Per kWh Electricity	0.2698 tCO_2e
Per £1000 Turnover	0.2609 tCO_2e



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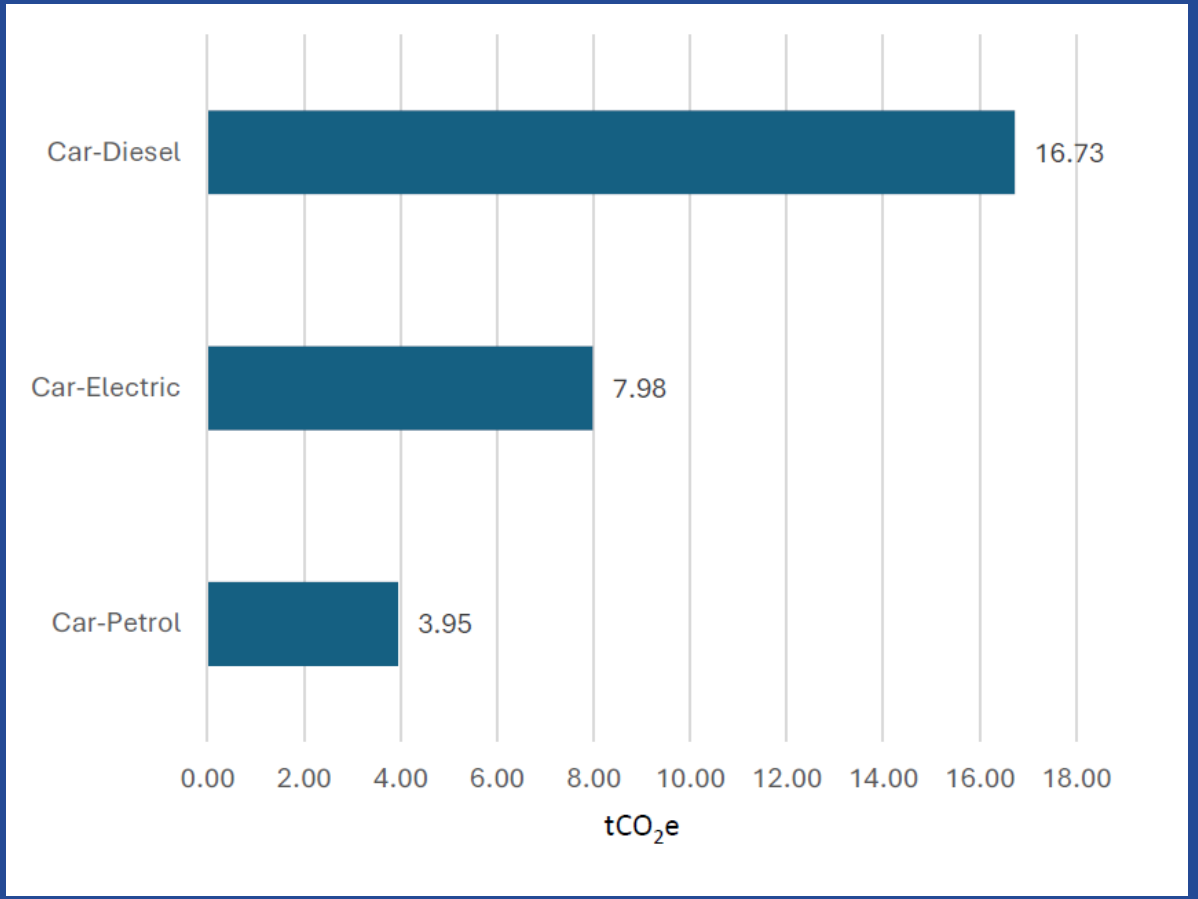
Carbon Emissions

COMPANY VEHICLES
Emissions produced from fuels used within a company's owned fleet or machinery.

Fleet emissions represent a relatively low contribution to the total emissions. CJ Medical's gradual transition to EV's demonstrate the organisation's commitment to emission reduction.

Fleet optimisation and fuel transition opportunities are considered within CJ Medical Ltd.'s Carbon Reduction Plan.

Vehicle Type	tCO_2e
Car-Diesel	16.73 tCO_2e
Car-Electric	7.98 tCO_2e
Car-Petrol	3.95 tCO_2e
Total	**28.66 tCO_2e**



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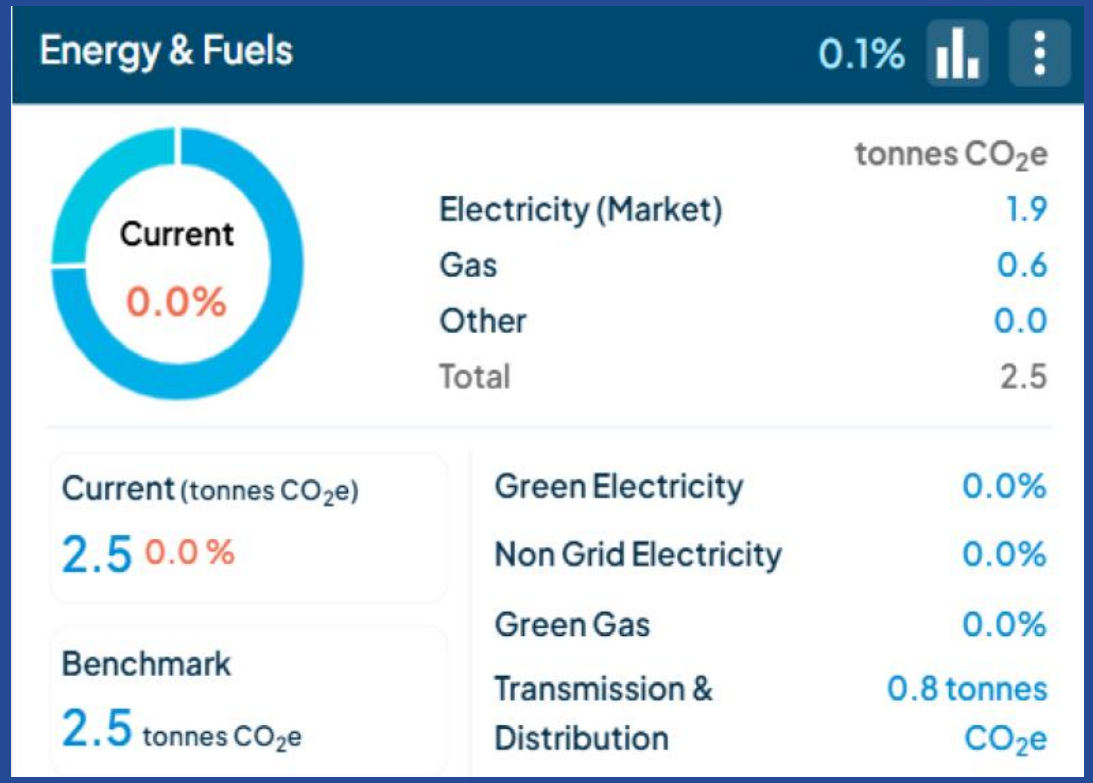
Carbon Emissions

ENERGY & FUELS
Emissions that come from sources the company owns or controls including fuels burned for heating, power , factory emissions, electricity, steam and cooling.

Emissions from energy and fuels remained relatively low in 2024, reflecting the hybrid nature of electricity supply (grid and renewable power/solar).

Ongoing use of grid electricity and fuel for operational activities continues to be monitored as part of wider efficiency planning.

Energy & Fuels	tCO_2e
Electricity*	1.9 tCO_2e
Gas	0.6 tCO_2e
Total	**2.5 tCO_2e**



*Market–based electricity emissions, excluding T&D (0.813 tCO2e)

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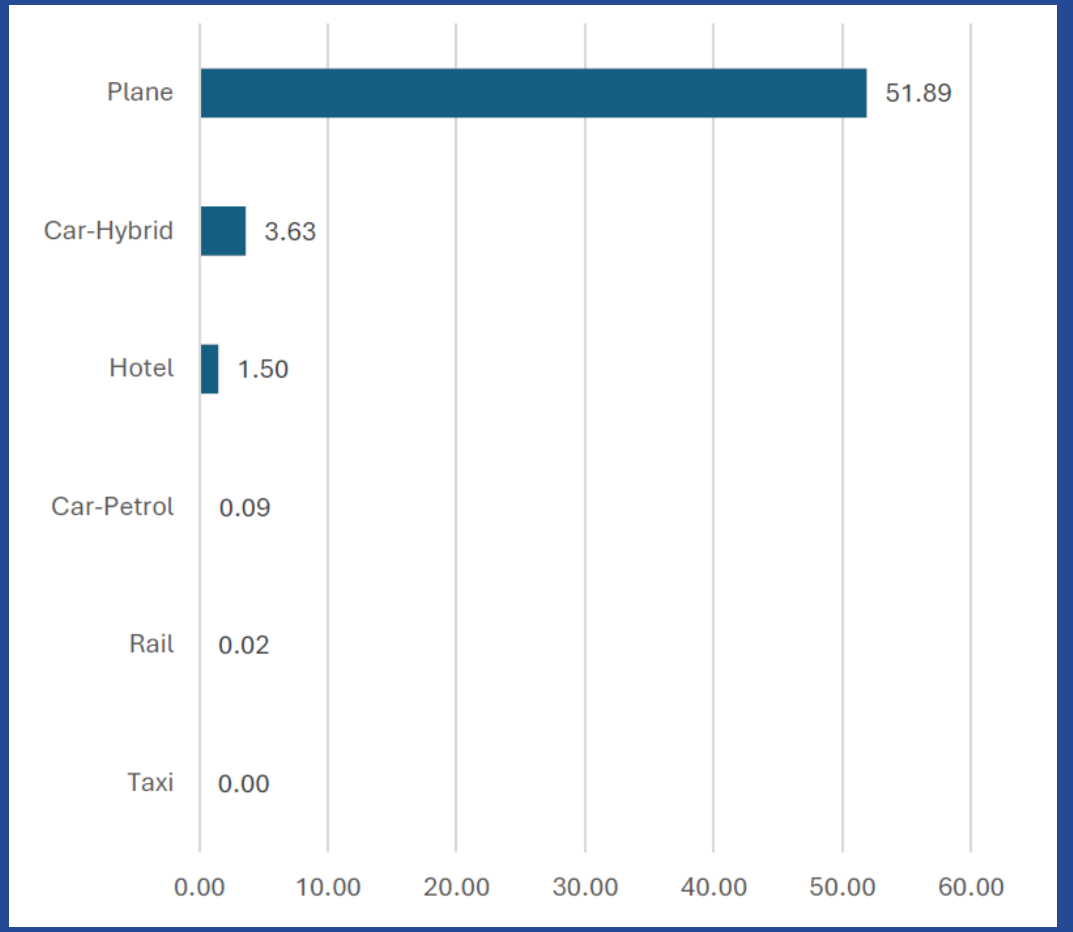
Carbon Emissions

Business Travel
These are emissions from employee flights, hotels, and transport for activities related to work.

Emissions associated with employee travel are comparatively low relative to supply-chain emissions and represent a slightly material source of the organisation's total greenhouse gas emissions.

Business Travel	tCO_2e
Plane	51.89 tCO_2e
Car Hybrid	3.63 tCO_2e
Hotel	1.50 tCO_2e
Car-Petrol	0.09 tCO_2e
Rail	0.02 tCO_2e
Taxis	0.01 tCO_2e
Total	**57.13 tCO_2e**



Emissions value includes Well–to–tank calculations

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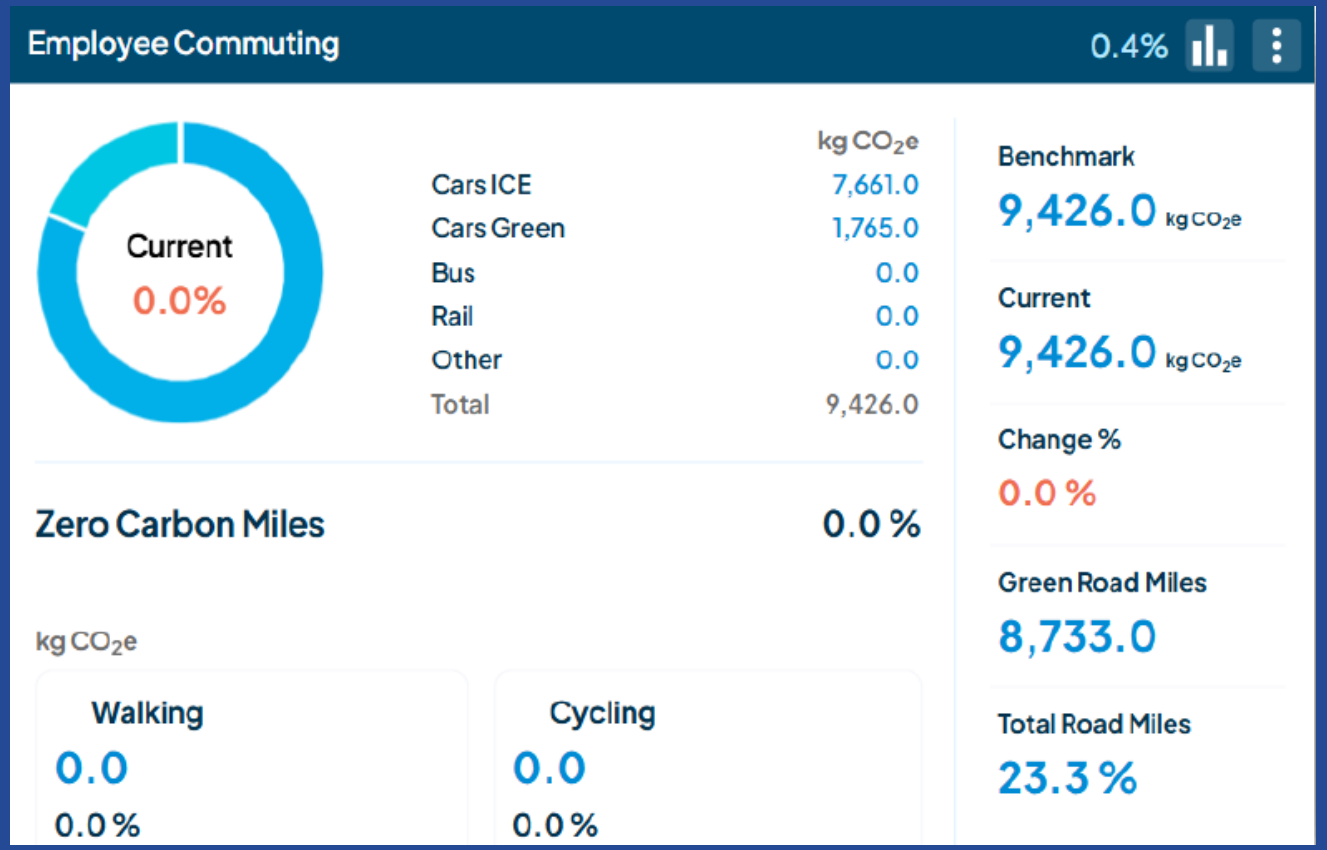
Carbon Emissions

Employee Commuting
Emissions from employee travel to and from work.

Emissions from employee commuting represent a minor proportion of CJ Medical Ltd.'s overall footprint and are influenced by workforce distribution and working patterns.

Hybrid working arrangements continue to help limit commuting-related emissions, with further opportunities for reduction to be explored over time.

Employee Commuting	tCO_2e
Car Petrol	5.82 tCO_2e
Car Diesel	1.81 tCO_2e
Car Hybrid	1.76 tCO_2e
Car Electric	0.00 tCO_2e
Total	**9.43 tCO_2e**



Emissions value excludes Well–to–tank calculations

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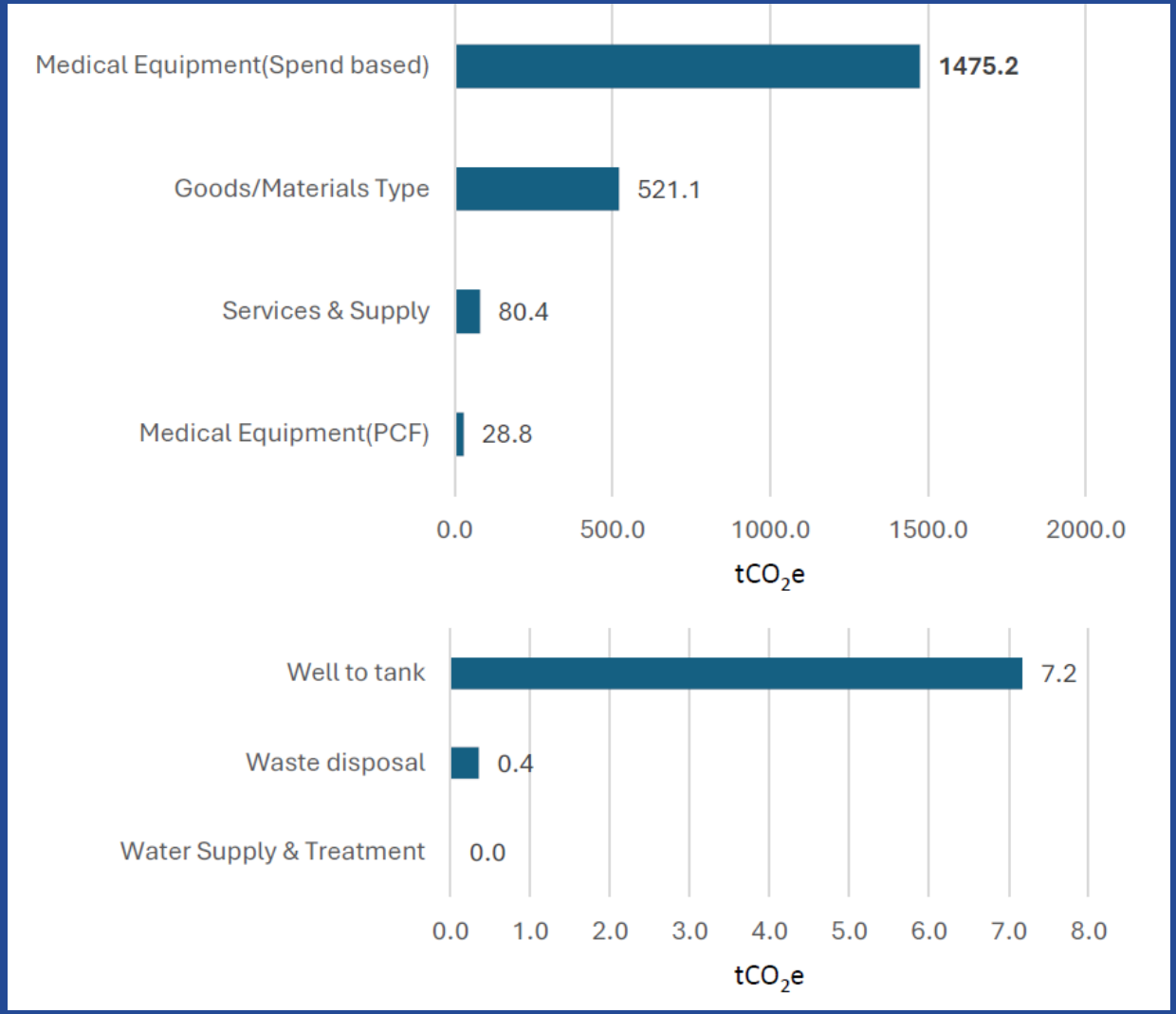
Carbon Emissions

Purchased Goods & Services
Supply Chain emissions that occur when a company buys goods and services. These emissions are part of a company's value chain and are not directly controlled by the company.

Purchased Goods & Services	tCO2e
Medical Equipment(Spend based)	1,475.2 tCO_2e
Goods/Materials	521.1 tCO_2e
Services & Supply	80.4 tCO_2e
Medical Equipment(PCF)	28.8 tCO_2e
Total	**2105.4 tCO_2e**

OTHER SCOPE 3 RECORDED EMISSIONS

Other	tCO2e
Well to tank (WTT)*	7.2 tCO_2e
Waste disposal	0.4 tCO_2e
Water Supply & Treatment	0.01 tCO_2e
Total	**7.6 tCO_2e**



Well–to–tank for the Company Vehicles and Gas

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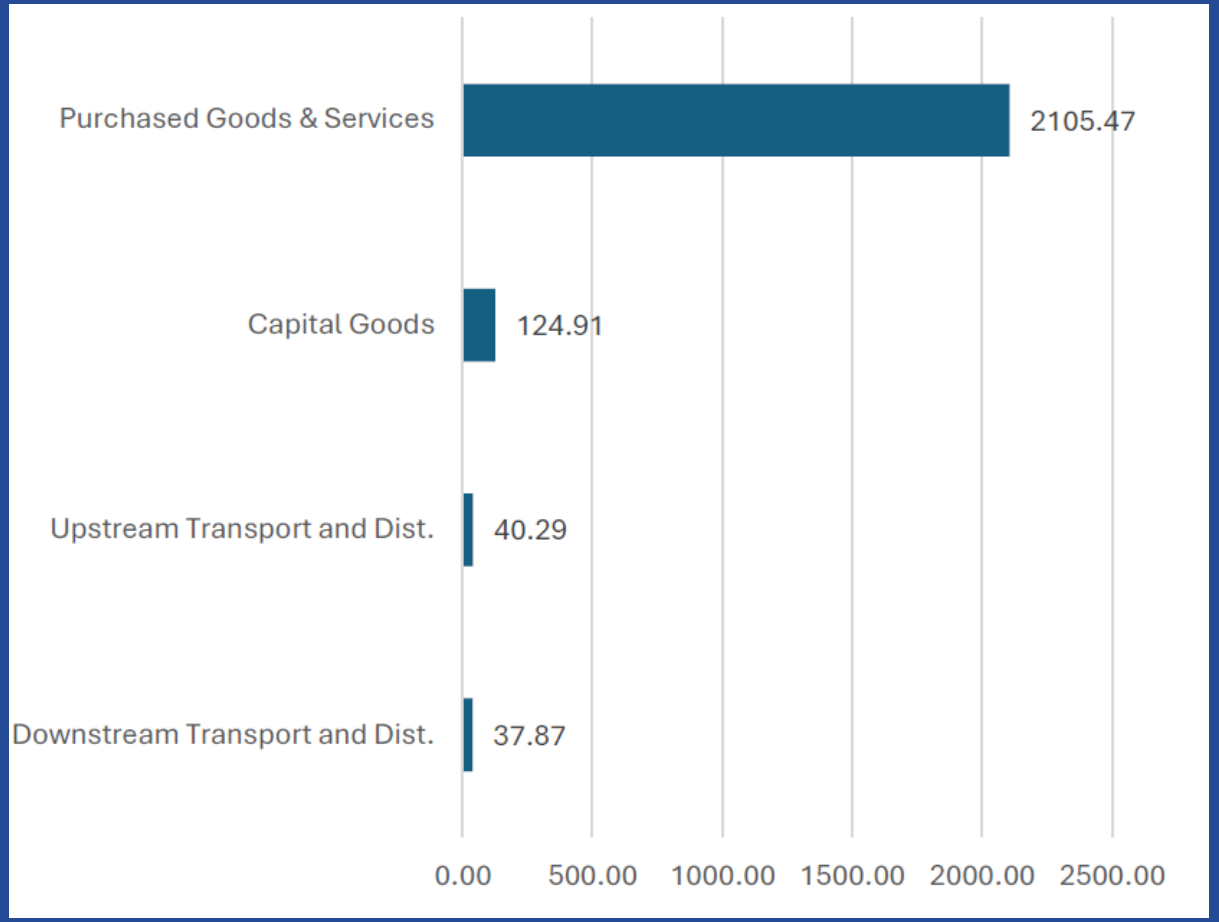
Carbon Emissions

Supply Chain
Supply Chain emissions that occur from overall activities across the supply chain, including the purchase of goods and services, capital goods upstream and downstream transportation and distribution.

These emissions are part of a company's value chain and are not directly controlled by the company.

Supply Chain	tCO2e
Purchased Goods & Services	2105.47 tCO_2e
Capital Goods	124.91 tCO_2e
Upstream Transport & Distribution*	40.29 tCO_2e
Downstream Transport & Distribution*	37.87 tCO_2e
Total	**2308.54 tCO_2e**



* Emissions value includes Well-to-tank calculations

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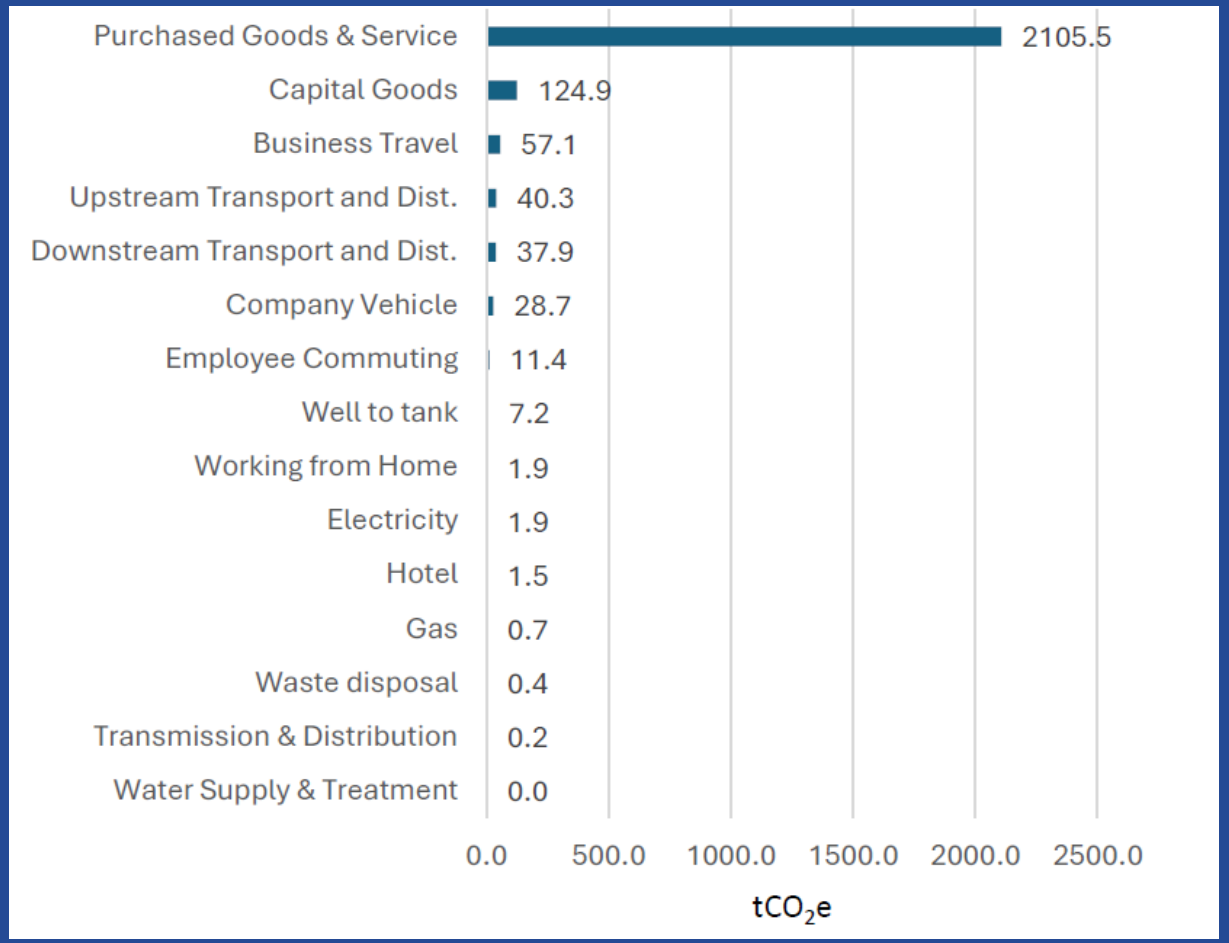
Carbon Emissions

ALL MEASURED EMISSIONS – RANKED HIGHEST TO LOWEST

Purchased Goods and Services (Supply Chain) represent the largest proportion of total emissions by a significant margin. This is primarily driven by the purchase of medical equipment, medical supplies, and other services supporting the efficient operations of the company. As a result, supply-chain emissions remain the most important focus area for emissions reduction and data quality improvement.

Other key contributors to total emissions are from emissions sources which include **Capital Goods, Business Travel, Upstream Transport & Distribution and Downstream Transport & Distribution**, which together account for a significant proportion of total emissions. This reflects the extent of CJ Medical Ltd.'s supply chain and business activities required for the effective delivery of medical services.

The ranked emissions profile demonstrates that, while operational emissions remain important, the greatest opportunity for meaningful carbon reduction lies within the supply chain. This insight directly informs CJ Medical Ltd.'s Carbon Reduction Plan, which prioritises supplier engagement, improved data quality, and targeted reduction initiatives alongside ongoing operational efficiencies.



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ASSESSORS COMMENTS

CJ Medical Ltd. Ltd. is committed to measuring and reducing its greenhouse gas emissions across **Scopes 1, 2, and 3**, in line with its sustainability goals and pathway to Net Zero.

CJ Medical Ltd. Ltd. aims to:
Achieve Net Zero in alignment with the Science Based Targets and guidance set out by the **UNFCCC**, targeting a **30% reduction in emissions by 2032** and **Net Zero by 2045.**

Set realistic short and long-term targets to support continual improvement and progress toward these goals

Report total greenhouse gas emissions annually in a transparent and accurate manner

Take practical, evidence-based steps to collect, improve, and report emissions data where appropriate and where reliable data is available

Please refer to the 2025 Carbon Reduction Plan (CRP) including short-term (2026–2032) reduction targets and long-term Net Zero milestones, outlining annual emissions reduction trajectories.

Carbon Sense Ltd. supported the collection and analysis of greenhouse gas (GHG) emissions data for CJ Medical Ltd. covering the period **1 January 2024 to 31 December 2024**.

Data provided by the organisation was reviewed and used to calculate emissions using activity-based and spend-based methodologies as appropriate. Emissions have been quantified and categorised in accordance with the **GHG Protocol Corporate Accounting and Reporting Standard** and the organisational boundaries defined in this report.

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The calculated total of **2,419.9 tCO_2e** provides a robust and representative picture of CJ Medical Ltd.'s emissions profile across Scopes 1, 2 and the material upstream Scope 3 categories. The organisation has demonstrated a willingness to improve data coverage each year, and the 2024/25 footprint reflects a clear step forward in accuracy, consistency and completeness.

Continued refinement of medical equipment data, supplier-specific emissions factors and activity-based information will further strengthen future reporting, enabling more targeted and high-impact decarbonisation planning.

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