



Cabinet Office

CARBON REDUCTION PLAN GUIDANCE

Notes for Completion

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier¹ and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard² and Guidance³, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion. The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

¹Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

²Technical Standard can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf

³Guidance can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21__Selection_Criteria__3_.pdf

Carbon Reduction Plan

Supplier name: Macleods Pharma UK Limited

Publication date: 29th May 2026

Commitment to achieving Net Zero

Macleods Pharma UK Limited is committed to achieving Net Zero emissions by 2050.

Baseline Emissions Footprint

Baseline 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. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2023 - 1st January 2023 – 31st December 2023	
Additional Details relating to the Baseline Emissions calculations. All emissions categories as required under PPN 0621 have been included. Reporting is in line with the Greenhouse Gas Protocol's Corporate Accounting and Reporting Standard. Base year is restated in 2025 following improved methodologies identified for 2024 measurement period.	
Baseline year emissions	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	0.76
Scope 2 (Location-Based)	0.30
Scope 2 (Market-Based)	0.56
Scope 3 Category 1: Purchased goods and services (partial) Category 3: Fuel and energy related activities Category 4: Upstream transportation and distribution Category 5: Waste generated in operations Category 6: Business travel (inc. hotel stay) Category 7: Employee commuting (inc. homeworking) Category 9: Downstream transportation and distribution	1,317.71
Total Emissions (Market-Based)	1,319.03

Current Emissions Reporting

Reporting Year: 2025 - 1 st January 2025 – 31 st December 2025	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	0.76
Scope 2 (Location-Based)	0.30
Scope 2 (Market-Based)	0.61
Scope 3 Category 1: Purchased goods and services (partial) Category 3: Fuel and energy related activities Category 4: Upstream transportation and distribution Category 5: Waste generated in operations Category 6: Business travel (inc. hotel stay) Category 7: Employee commuting (inc. homeworking) Category 9: Downstream transportation and distribution	1,521.08
Total Emissions (Market-Based)	1,522.45

Emissions reduction targets

To continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

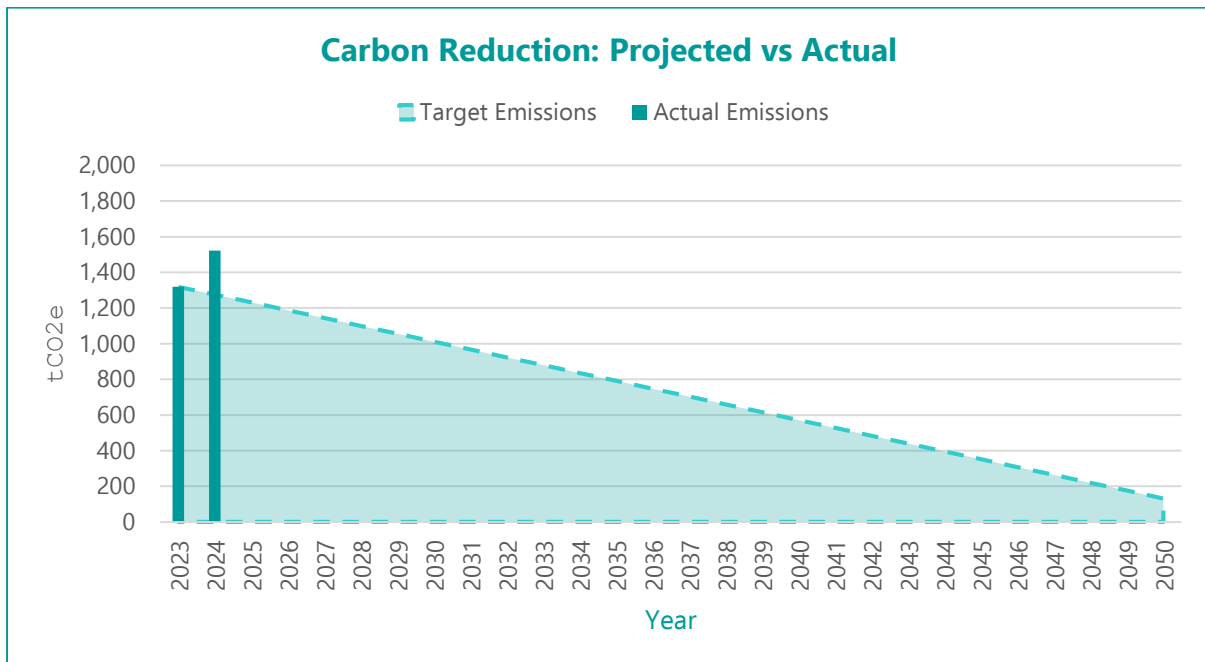
Long-term Target

Macleods Pharma UK Limited commits to reduce absolute Scopes 1,2 & 3 emissions 90% by 2050 from a 2023 base year using the Market Based approach.

Near-term (interim) Target

We project that carbon emissions will decrease over the next ten years to 879.36 tCO₂e by 2033. This is a reduction of 33.3%.

Progress against these targets can be seen in the graph below:



Important: any remaining residual emissions, estimated at a maximum of 10% of the 2023 baseline emissions, will be rebalanced to Net Zero or 100% of the 2023 baseline by using carbon removals projects.

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented and are reflected in the on-going carbon footprint statement, the measures will be in effect when performing the contract.

- Most face-to-face business meetings have transitioned to virtual meetings, minimising emissions associated with Category 6: Business travel as reflected in our baseline.
- Staff can work remotely, minimising emissions associated with Category 7: Employee commuting as reflected in our baseline.
- Electric vehicle(s) are in use for commuting.

In the future we hope to implement further measures such as:

- Monitoring of activity data to continually enhance the accuracy of our emissions reporting.
- Minimisation of our Scope 1, Scope 2 and Scope 3 Categories where we have the highest level of control or influence. This includes minimisation of business travel, commuting and energy use.
- Assess the opportunity of sourcing renewable electricity for offices and homeworking.
- Transition to use of electric vehicles, minimising emissions from Category 6 and 7.
- We are committed to understanding ways in which we can grow our business operation whilst reducing emissions across our direct and indirect activities. An essential part of this will be engagement with our suppliers to minimise emissions from Category 1, 4 and 9. First, we will look to improve the emissions data associated with the products and services we are purchasing through supplier engagement. Second, we will work with our suppliers to understand their Net Zero targets and Carbon Reduction Plan to assess how this will feed into the Macleods Pharma UK Limited overall reduction plan. Through engagement with suppliers that have a Net Zero target and Carbon Reduction Plan in place, this will ensure that our most challenging emissions associated with Category 1, 4 and 9 are reducing through action that is being taken now and in the future by our suppliers to drive down their Scope 1 and Scope 2 emissions. This will ultimately decouple business growth from carbon emissions.
- Resource will be focused on engagement with transportation suppliers to understand the embedded carbon emissions of the services that they provide.
- Resource will also be focused on engagement with pharmaceutical product suppliers to understand the embedded carbon emissions of the goods that they provide.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

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) Standard⁶.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the Supplier:

A handwritten signature in black ink, consisting of a stylized 'J' followed by a horizontal line that extends to the right.

Date: 29th May 2026

⁴<https://ghgprotocol.org/corporate-standard>

⁵<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

⁶<https://ghgprotocol.org/standards/scope-3-standard>