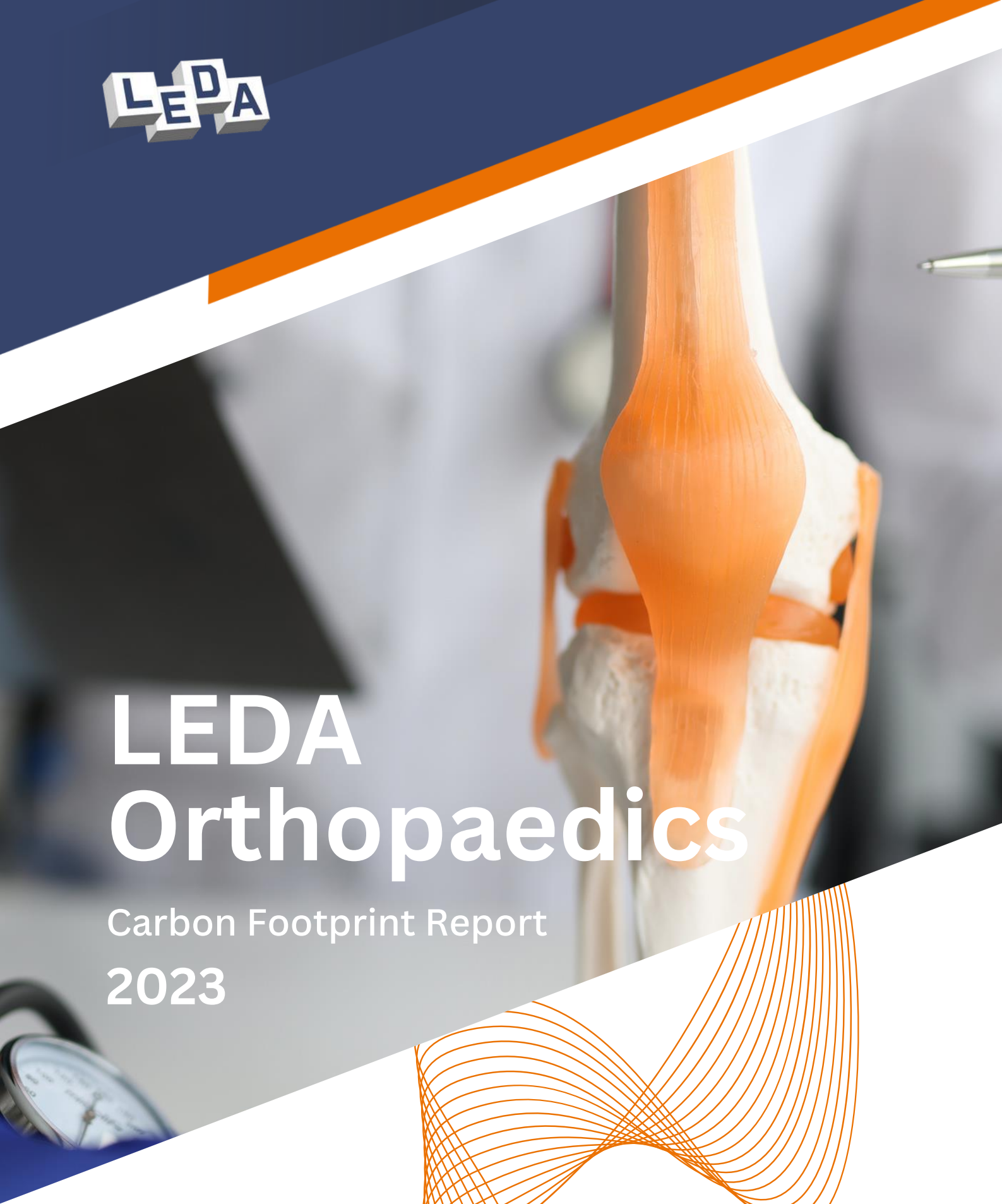


LEDA Orthopaedics

Carbon Footprint Report

2023

Prepared by

Eco Sourcing Hub

REDUCE COSTS, EMISSIONS & RISKS

General Information

Established in 2013 by David Plane and Jonathan Bloy, LEDA Orthopaedics is a distinguished medical device distributor based in the UK. Our core expertise lies in providing innovative and niche trauma implants, hand surgery prostheses, and unique value-added solutions for orthopaedic procedures. Operating from our office and warehouse in Cambridgeshire, we are supported by a dedicated sales and marketing team of 20 professionals spread across the country. We take immense pride in delivering exceptional service to both the NHS and the independent sector, nurturing excellent relationships with clinicians in various orthopaedic specialities nationwide.

In the competitive marketplace of corporate entities and device distributors, LEDA Orthopaedics stands out through our commitment to personalised service and our deep understanding of our customers' needs. As a family-owned business, we prioritise building genuine relationships and providing bespoke solutions. Our "Speed Dial Service" motto epitomises our approach: surgeons can swiftly contact their local representatives, who then coordinate with our warehouse team to ensure immediate dispatch of the required equipment. Our clinical support team is always on hand to assist, ensuring seamless operations for specialist procedures.

Moreover, we are committed to advancing medical education. We offer professional medical educational courses both within the UK and internationally, ensuring that surgeons are thoroughly trained in the use of our products. This commitment not only enhances the practice of orthopaedic surgery but also solidifies our role as a trusted partner in the medical community.

General Information

LEDA Orthopaedics prides itself on a corporate culture that emphasises teamwork, dedication, passion, and enjoyment. We believe in fostering an environment where individual flair is appreciated, and success is achieved through collaborative effort. Our nimble and proactive approach allows us to swiftly capitalise on emerging opportunities, ensuring we remain at the forefront of the medical device industry.

Our ethos is built on understanding what our customers want from a medical device partner and delivering on those expectations. This customer-centric approach, combined with our extensive industry knowledge and innovative product offerings, enables us to add significant value to the orthopaedic practices we serve.

Purpose of the Report

The purpose of this report is to present a comprehensive inventory of our greenhouse gas emissions, ensuring consistency, comparability, and completeness in our accounting procedures. This report is intended for all stakeholders interested in our greenhouse gas emissions inventory and the associated reporting structure and explanations.

Report Highlights

- Scope: This report covers the carbon footprint of the entire organisation, Leda Orthopaedics Limited.
- Standards: Prepared in accordance with the Greenhouse Gas Protocol reporting standards (Corporate Accounting and Reporting Standard, 2004; Corporate Value Chain Accounting and Reporting Standard, 2011).
- Data: Prioritises the use of primary data, particularly for major emission sources. Where primary data is unavailable, we apply a consistent and conservative calculation approach.
- Exclusions: Specific targets and reports on greenhouse gas removals are excluded.

Reporting Period

The reporting period covered in this document is from 1 January 2023 to 31 December 2023. The next iteration of this footprint report is expected to cover a similar duration, starting from the first day following this reporting period. Any deviations will be communicated at the time of publication.

For additional details on the activities of Leda Orthopaedics Limited, please visit our company website at www.ledaortho.com.
Further information on the applied reporting framework is provided later in this report.

Organisational Boundaries

The organisational boundaries were established using the operational control approach. This method includes all emissions over which the organisation has operational control, regardless of financial control. LEDA Orthopaedics operates as a single entity with one headquarters, and this report encompasses the carbon footprint of the entire organisation. No allocation percentages are used in calculating the emissions share of each subunit, and the chosen consolidation approach applies uniformly to all units and subunits.

Reporting Boundaries

This report considers ten different sources of carbon emissions, grouped into four main categories:

- **1.Direct Emissions:**
  - Stationary Combustion: Emissions from the combustion of fuels in stationary sources.
  - Mobile Combustion: Emissions from the combustion of fuels in company-owned or controlled vehicles.
- **2.Electricity:**
  - Electricity: Emissions from the generation of electricity purchased by the company.
- **3.Upstream Emissions:**
  - Purchased Goods & Services: Embedded emissions in purchased goods and services.
  - Energy Supply: Embedded emissions in the purchase of fuels and energy in other activity categories.
  - Upstream Transportation and Distribution: Emissions related to the transport of goods upstream of the production process or any transport purchased by the company.
  - Waste: Emissions related to the disposal and processing of waste generated in operations.
  - Business Travel: Emissions from transportation of employees for business-related activities.
  - Commuting: Emissions from employees commuting in vehicles not under the company's control.
- **4.Downstream Emissions:**
  - Downstream Transportation and Distribution: Emissions related to the transport of goods.

These sources include all relevant greenhouse gas emissions, selected based on their significance to the organisation's operations and their relative impact on the total footprint.

Excluded Emission Categories

The following emission categories are excluded from this report, as they are identified as not applicable or insignificant for the current reporting objectives:

- **Fugitive & Process Emissions:** No emissions in this category.
- **Capital Goods:** No capital goods were purchased in 2023.
- **Upstream Leased Assets:** The company does not lease any assets, making this category not applicable.
- **Processing of Sold Products:** All products are non-intermediate, making this category not applicable.
- **Use of Sold Products:** Products are primarily used in operating rooms, with no direct emissions associated with their use.
- **End of Life of Sold Products:** Emissions at end of life are minimal and primarily related to operating room use.
- **Downstream Leased Assets:** Emissions from leased assets are reported under either Scope 1 or Scope 2.
- **Franchises:** The company does not operate under a franchising model.
- **Investments:** The company has no emissions-generating investments outside its operational boundary.

Purchased Goods and Services Category

LEDA Orthopaedics focuses on sourcing and distributing products for the health sector. These products are medically prescribed after extensive development, limiting the company's influence over product material. Therefore, emissions from the primary products are not reported. Instead, LEDA Orthopaedics concentrates on collecting and reporting information regarding all other purchased goods and services within this category. The company is committed to working with suppliers to enhance their environmental performance and integrating environmental considerations into the evaluation of new suppliers.

Quantified GHG Inventory

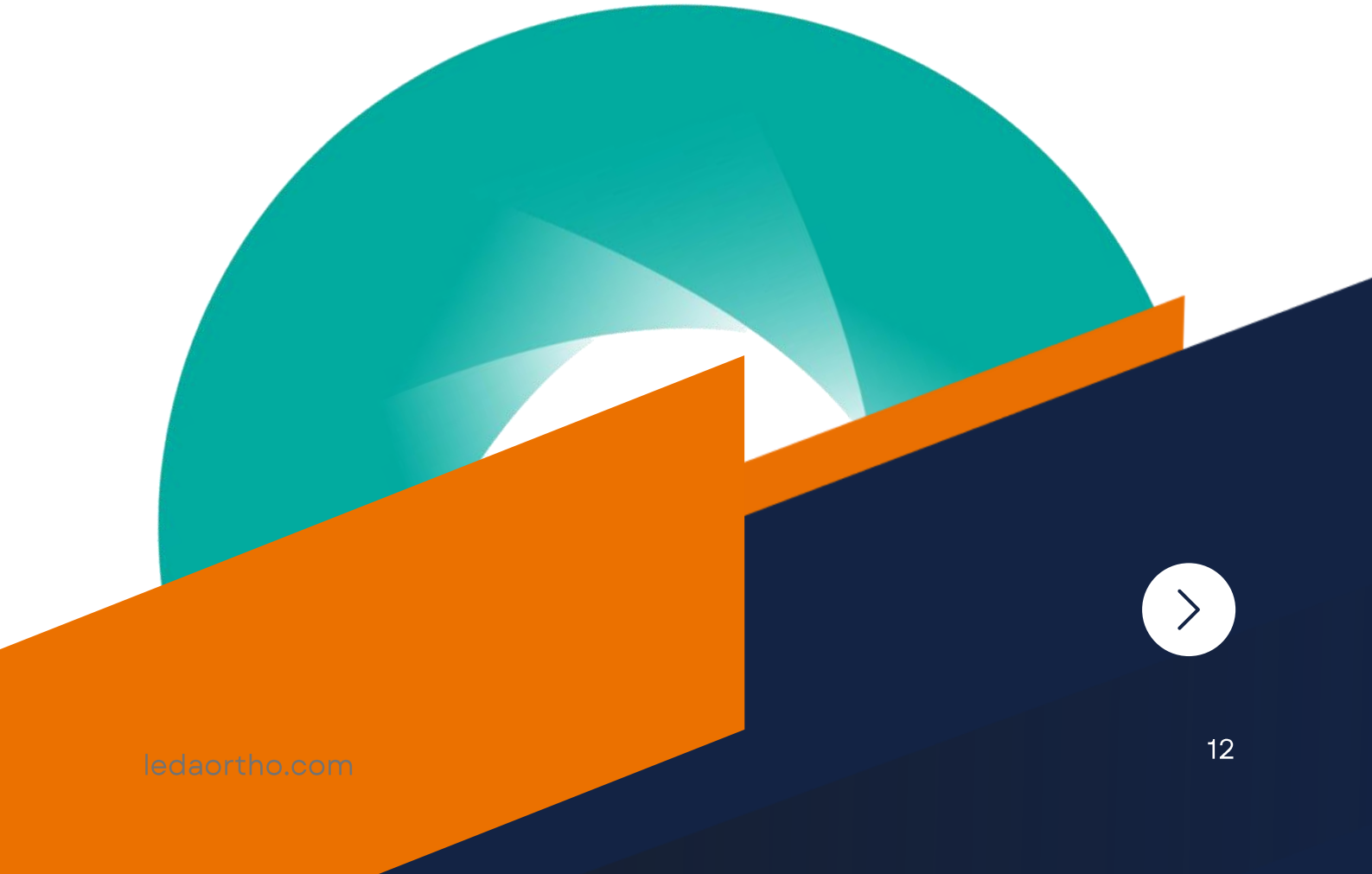
During the reporting period of 2023, the total emissions for the reporting organisation amounted to 82 tCO2e. The greenhouse gas emissions are expressed in tonnes of CO2-equivalent. Below, you will find the methodologies used for the collection and quantification of data, as well as the complete table of the Quantified Greenhouse Gas Inventory.

Methodologies for the Collection and Quantification of Data

The emissions summary reflects the consolidation of emissions data according to the Greenhouse Gas Protocol reporting standards. These being the Corporate Accounting and Reporting Standard (2004) and the Corporate Value Chain Accounting and Reporting Standard (2011).

GHG classification structure

- The reported GHGs are aggregated into the following category groups at the organisational level
- Scope 1 - Direct Emissions from operations.
- Scope 2 - Indirect emissions from the use of purchased electricity, steam, heating, and cooling.
- Scope 3 - Indirect emission in the value chain; further divided into upstream and downstream emissions.
- Each of these category groups are further subdivided into categories.
- Carbon offsets are not reported in this report nor have they been subtracted from the total.



Reported GHG and GWP

The following greenhouse gases are included in the analysis: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), sulphur hexafluoride (SF6), nitrogen trifluoride (NF3), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

Emissions from these greenhouse gases are expressed in CO2-equivalent (CO2e) based on their global warming potential over a time horizon of 100 years (GWP100). The Global Warming Potential (GWP) values are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth, Fifth, or Sixth Assessment Report (AR4, AR5, or AR6), in accordance with the methodological choices of the emission factor publishers used in this report.

The split of the GHG emissions inventory into the individual contributions of each GHG (group) can be found below. Activities for which a further split in greenhouse gasses is not known, are reported under the CO2e*-column.

The emission factors for aviation were extended to include the additional effects of radiative forcing through the emission of gases and aerosols and changing cloud abundance. For this, a central estimate for a multiplier to the GWP100 figure is used. This estimate tries to reflect the additional effect based on the best available scientific evidence, while being consistent with UNFCCC reporting convention. The total emissions in this report include electricity emissions using the market-based method. Travel emissions in this report include the effects of radiative forcing for aviation.

Approach to Emission Factors

For each activity, the most relevant and localised emission factor possible has been selected, at the discretion of the reporter. Apart from locality and relevancy, other considerations were the availability of emission factors and consistency in the selection of emission factor publications throughout the document.

A full list of emission factor publications used in this report can be found in the table below:

Publisher	Publication Version	Publication Date	URL
Exiobase	3.8.2	21/10/2021	link
UK.gov	v2023 1.0	15/05/2023	link
ADEME Base Carbone	2022 v22.0	24/06/2022	link
Association of Issuing Bodies	2022 v1.0	26/05/2023	link

Each emission factor used in the calculation has an assigned validity period overlapping or partially overlapping with the application period of the reported activity. The validity period of emission factors is determined by its publication document[1].

[1] In case the application period of the activity overlaps with the validity period of more than one emission factor, the median data of the activity period is used to determine which factor to use. (example if an activity stretches from August 2021 to July 2022, the median date is 29/01/2022)

Approach to base year reporting

The 2022 reporting period was our first greenhouse gas (GHG) report, and will be our baseline for current and upcoming reporting cycles.

It's important to highlight that there have been no alterations in methodology between the
base year and the subsequent 2023 reporting period. This consistency ensures the reliability
and comparability of our greenhouse gas emissions data over time. There is no change to the base year calculation in this reporting period.

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Uncertainty Assessment

For this report, a qualitative assessment of uncertainty has been applied. Seen that the effectiveness of a quantitative assessment would be limited due to a general lack of accurate uncertainty data. The applicability of these quantitative assessments will be reviewed in each subsequent reporting period.
The emissions inventory provided in the consolidated statement carries some degree of uncertainty, **which can be attributed to the following causes:**

- Uncertainty about the data collection methods of sources.
- Uncertainty about the input accuracy where large quantities of data are involved.
- Structural uncertainty in the methodology of emission factors.

LEDA Orthopaedics' commitment to transparency and accuracy in reporting its greenhouse gas (GHG) emissions is evident in the detailed uncertainty assessment provided.

This analysis is crucial for understanding the reliability of the reported data and highlights areas for continuous improvement. Below is a analysis of the uncertainty assessment for each activity group.

Activity Group	Emissions (tCO_2e)	Uncertainty (95% confidence)	Share of total emissions
Mobile Combustion	5.4	-20% to +24%	6.6%
Electricity	5.64	-12% to +14%	6.9%
Goods & Services	20.94	-43% to +74%	25.6%
Energy Supply	3.89	-9% to +10%	4.8%
Transport Upstream	8.74	-29% to +41%	10.7%
Waste	0.76	-35% to +54%	0.9%
Business Travel	32.62	-28% to +39%	39.9%
Commuting	3.36	-21% to +27%	4.1%
Transport Downstream	0.48	-30% to +42%	0.6%
Total GHG emissions	**81.84**	**-18% to +22%**	**100.0%**

This analysis covers the 10 activity groups, each contributing differently to the overall emissions and exhibiting varying degrees of uncertainty. Starting with Mobile Combustion, this activity group accounts for 5.4 tons of CO_2e, which represents 6.6% of the total emissions. The uncertainty for this category ranges from -20% to +24%.

Electricity consumption contributes 5.64 tons of CO_2e, making up 6.9% of the total emissions. The associated uncertainty lies between -12% and +14%.

The Goods & Services category is significant, contributing 20.94 tons of CO_2e, which is 25.6% of the total emissions. However, this category also shows the highest uncertainty, ranging from -43% to +74%.

Energy Supply activities contribute 3.89 tons of CO_2e, or 4.8% of the total emissions, with a relatively lower uncertainty of -9% to +10%.

Transport Upstream activities account for 8.74 tons of CO_2e, or 10.7% of the total emissions, with an uncertainty range of -29% to +41%.

The emissions from Waste management are 0.76 tons of CO_2e, constituting 0.9% of the total emissions, with an uncertainty of -35% to +54%.

Business Travel is a major contributor, responsible for 32.62 tons of CO_2e, which is 39.9% of the total emissions. The uncertainty for this category ranges from -28% to +39%.

Commuting activities add 3.36 tons of CO_2e, making up 4.1% of the total emissions, with an uncertainty range of -21% to +27%.

Transport Downstream contributes 0.48 tons of CO_2e, or 0.6% of the total emissions, with an uncertainty of -30% to +42%.

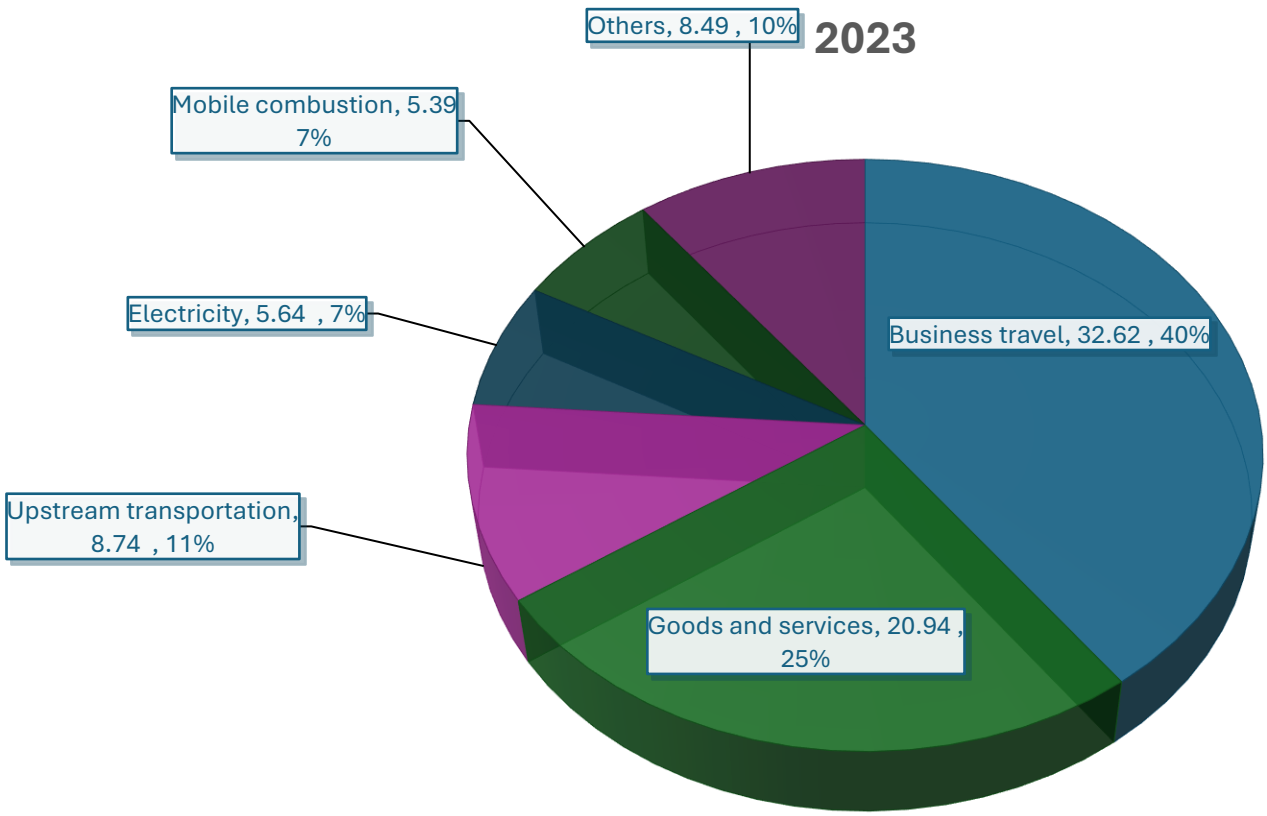
Review, Internal Audit and Improvement

This emission inventory for reporting period has been compiled with highest attention for completeness and correctness.

Carbon footprint analyses:

Emission category	Scope	All GHG (tCO_2e)
Scope 1	**Scope 1**	**5.40**
Stationary combustion	Scope 1	
Mobile combustion	Scope 1	5.40
Scope 2	**Scope 2**	**5.64**
Purchased electricity market based	Scope 2	5.64
Purchased electricity location based	Scope 2	6.62
Scope 3 Upstream	**Scope 3**	**70.32**
Purchased goods and services	Scope 3	20.94
Fuel- and energy-related activities	Scope 3	3.89
Upstream transportation and distribution	Scope 3	8.74
Waste generated in operations	Scope 3	0.76
Business travel	Scope 3	32.62
Employee commuting	Scope 3	3.36
Downstream		**0.48**
Downstream transportation and distribution	Scope 3	0.48
		81.84

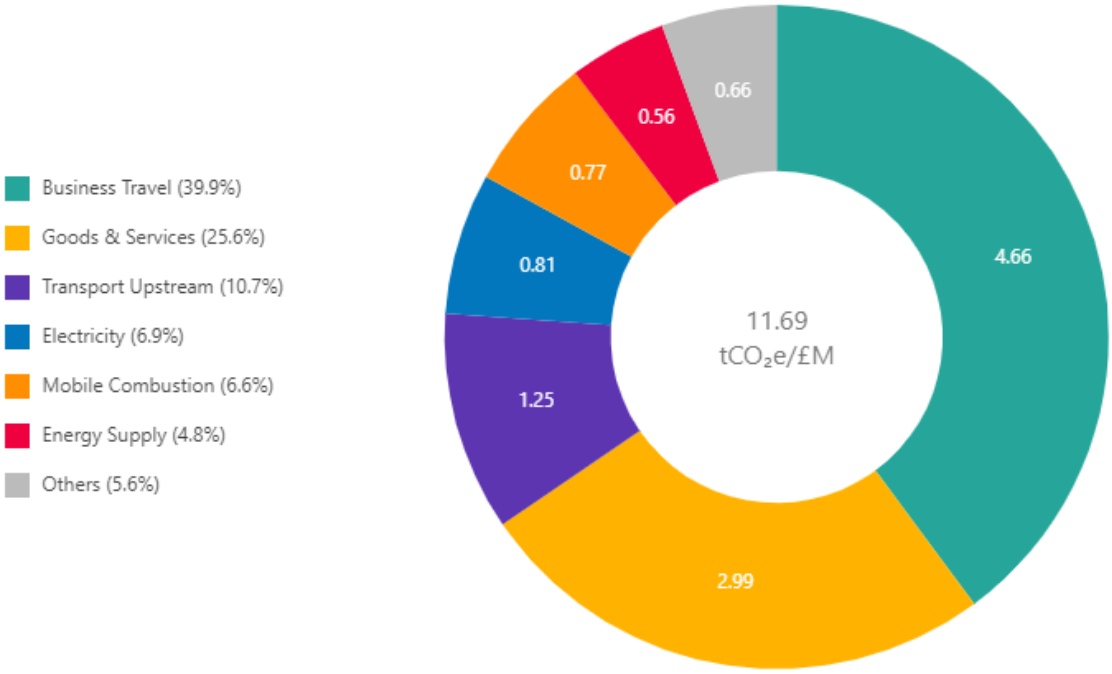
All GHG	CO_2	CH_4	N_2O	SF_6	NF_3	HFCs	PFCs	CO_2e*
(tCO_2e)	(tCO_2e)	(tCO_2e)	(tCO_2e)	(tCO_2e)	(tCO_2e)	(tCO_2e)	(tCO_2e)	(tCO_2e)
5.40	**5.36**	**0.00**	**0.04**					
5.40	5.36	0.00	0.04					
5.64	**5.64**							
5.64	5.64							
6.62	6.62							
70.32	**62.16**	**4.44**	**0.65**	**0.11**	**0.00**	**0.52**	**0.04**	**2.40**
20.94	15.45	4.41	0.40	0.11		0.52	0.04	0.01
3.89	2.26							1.64
8.74	8.70	0.00	0.04					
0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.76
32.62	32.43	0.02	0.18					
3.36	3.33	0.01	0.03					
0.48								**0.48**
0.48								0.48
81.84								



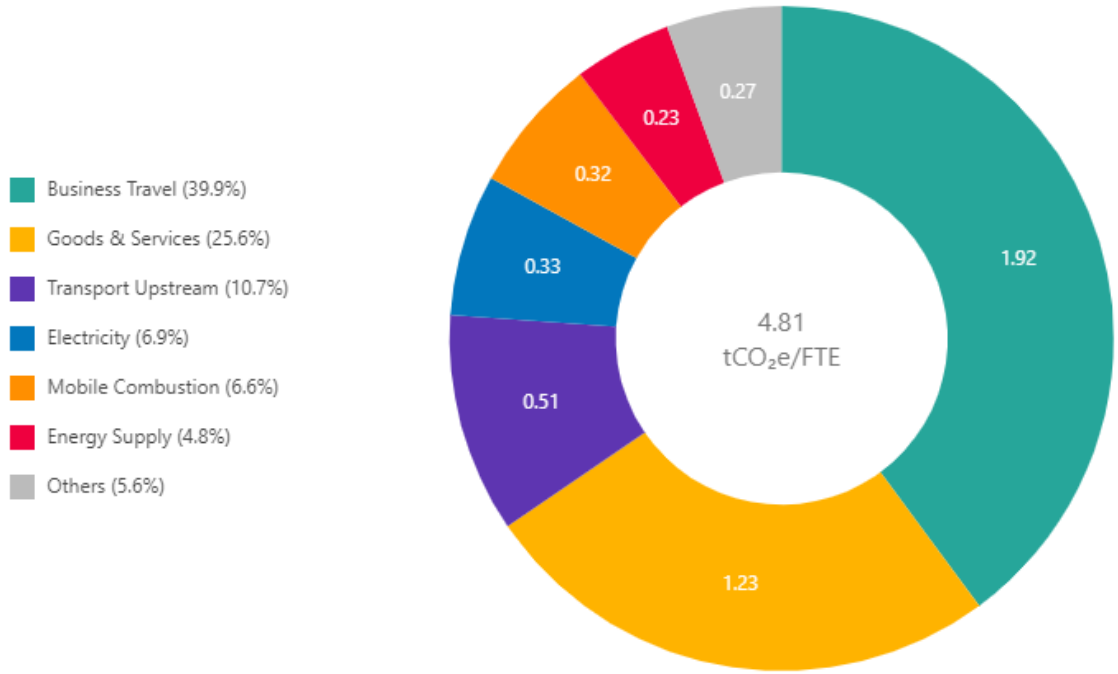
The total greenhouse gas emissions amount to 81.84 tons of CO_2 equivalent (tCO_2e). The largest portion of this carbon footprint comes from Scope 3 emissions, which are particularly driven by business travel (32.62 tCO_2e) and purchased goods and services (20.94 tCO_2e). Together, these sources constitute approximately 85.9% of the total emissions. In contrast, Scope 1 emissions (5.40 tCO_2e) and Scope 2 emissions (5.64 tCO_2e) are significantly lower, collectively accounting for only about 13.5% of the total emissions.

Our primary focus is on the actual emissions for each factor, ensuring a thorough evaluation of our environmental impact. For the fiscal year 2023, we achieved a turnover of £7,000,000 and maintained a dedicated team of 17 full-time employees.
The outcomes of our performance measurement against established KPIs are detailed as follows:

Emissions by activity ($tCO_2e/£M$)



Emissions by activity (tCO_2e/FTE)



This data-driven approach forms an integral part of our commitment to transparent reporting and informs ongoing efforts to align growth with sustainable and environmentally conscious practices.

Thank You

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