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, as a condition of participation, to submit a CRP which details their organisational carbon footprint and confirms their commitment to achieving net zero by 2050.

CRPs are to be completed by the bidding supplier 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.[11]

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 CRP 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 Standard[12] and Guidance, 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
- 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 CRP may only be a temporary measure to satisfy this particular condition of participation.

The CRP 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 objectives of the CRP within their strategic plans.

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

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[11] ‘Bidding supplier’ or ‘bidding entity’ means, for the purpose of this guidance, the organisation with whom the Contracting Authority will enter into a contract if it is successful.

[12] https://www.gov.uk/government/publications/ppn-006-guidance-on-taling-account-of-carbon-redcution-plans-adopting-and-applying-conditions-of-participation-html

Carbon Reduction Plan template

Supplier name	**Lupin Healthcare (UK) Limited**
Publication date	**18.12.2025**

Commitment to achieving net zero

Lupin Healthcare (UK) Limited is committed to achieving net zero emissions by **2045**.

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: 2022

Additional details relating to the baseline emissions calculations:

Lupin Healthcare (UK) Limited has set its ambition to be Carbon Net Zero by 2045. The organisation has been assessed in Dec 2023 and is using calendar year 2022 as the baseline year. A GHG report has been prepared for the company assessment in accordance with Part 1 of ISO 14064: 2018 by Carbon Footprint Ltd.
2022 was the second year an organisational Green House Gas (GHG) assessment for Lupin Healthcare (UK) Limited has had completed. In 2021 only emissions associated with Lupin Healthcare (UK) Limited UK business operations were assessed. In 2022 this assessment was increased in scope to include all relevant scope 3 elements and Lupin Healthcare (UK) Limited have therefore re-baselined their emissions to this assessment period.

Baseline year emissions:	
Emissions	Total (tCO2e) Location Based
Scope 1 Office site fuel use/ fugitive emissions	**7.92** (For reference in the COVID-19 affected calendar year 2021 it was 7.33)
Scope 2 On Site Electricity	**13.95** (For reference in the COVID-19 affected calendar year 2021 it was 10.58)
Scope 3 (included sources)	3.1 Upstream - Purchased Goods and Services: 4,070.75 3.2 Upstream – Capital Goods: 5.89 3.3 Upstream - Fuel & Energy related activities: 6.27 3.4 Upstream, - Transport and Distribution: 502.38 3.5 Upstream – Waste: 0.22 3.6 Upstream - Business Travel: 35.08 3.7 Upstream – Employee Commuting: 18.36 3.9 Downstream – Transportation and Distribution: 64.71 3.11 Downstream – Use of Sold Products: 2,668.91 3.12 Downstream – End-of-Life Treatment of Sold Products: 922.22 Total Scope 3: **8,297.79**
Total emissions	**8,316.66**

Current emissions reporting

Reporting year: 2024	
Emissions	TOTAL (tCO2e) Location Based
Scope 1	**17.90**
Scope 2	**31.74**
Scope 3 (included sources)	3.1 Upstream - Purchased Goods and Services: 5257.59 3.2 Upstream – Capital Goods: 9.16 3.3 Upstream - Fuel & Energy related activities: 13.23 3.4 Upstream, - Transport and Distribution: 1626.30 3.5 Upstream – Waste: 0.02 3.6 Upstream - Business Travel: 163.79 3.7 Upstream – Employee Commuting: 41.13 3.9 Downstream – Transportation and Distribution: 402.21 3.11 Downstream – Use of Sold Products: 19,748.91 3.12 Downstream – End-of-Life Treatment of Sold Products: 6,846.09 Total Scope 3: **34,108.42**
Total emissions	**34,158.06**

Additional details relating to the current emissions calculations:

Lupin Healthcare (UK) Limited's total market-based emissions in CY24 were 34,190.18 tCO_2e (with location-based emissions of 34,158.06 tCO_2e). The most significant emission source is use of sold products, accounting for 58% of the company's carbon footprint. As anticipated, LHUL's absolute market-based emissions have increased significantly (by 70.2%) since the previous year's assessment as a result of a 50% increase in the number of units of Luforbec and Beclu inhalers sold during 2024 vs 2023. However emission per £ million turnover have reduced by 3.7% vs the previous year.

Emissions reduction targets

As predicted in our previous PPN00621 (CY23) Lupin Healthcare (UK) Limited sales and operations grew in 2024 vs 2023. Additionally, emissions are expected to continue to rise in the shorter term with the increase in sales of relatively higher Global Warming Potential (GWP) inhalers until they are replaced with lower GWP alternatives.

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets:

We project a 50% reduction in tCO2e for Lupin Healthcare (UK) Limited absolute carbon emissions by 2036, with targeted Net Zero emissions by 2045. We project a 70% reduction in in tCO2e per £mi turnover by 2030.

We project that carbon emissions will decrease over the next five years to **9,953.09** tCO2e by **2029**. This is a reduction of **71**%.

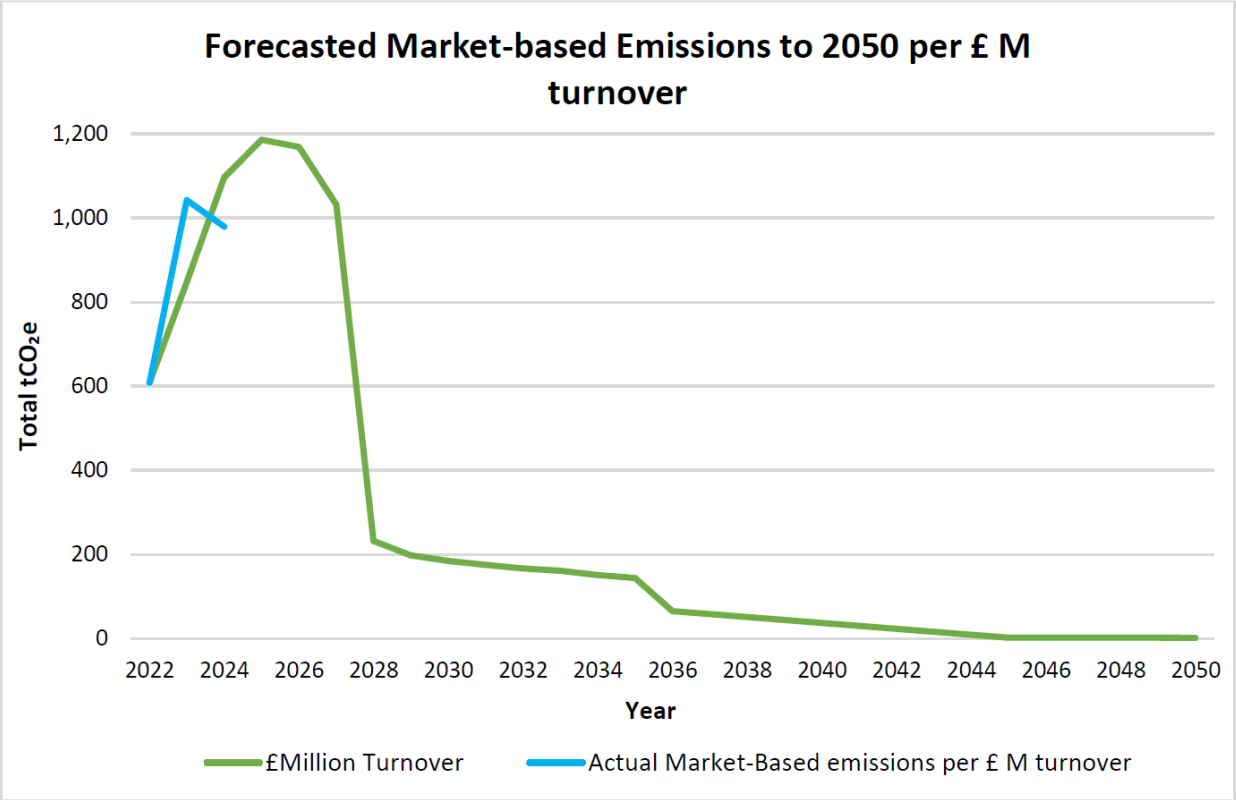
This will be achieved by:

- Natural gas predicted to be replaced with electricity, such as a heat pump, by 2032. (Scope 1)
- Office electrical supply returning to a Green tariff in CY25 (Scope 2).
- Continuing to investigate and develop more sustainable low GWP products, including the Inhaler range, with a planned introduction of lower GWP Inhalers by 2028. (Scope 3.1; Scope 3.11; Scope 3.12)
- On-going, work closely with suppliers of products to increase the transparency of emissions for reduction planning, and who share Lupin Healthcare (UK)'s ambition of achieving net zero emissions (Scope 3.1)
- Transitioning to a paper-free office by 2035 (Scope 3.1)
- Increasing the proportion of inbound shipments to sea freight: 50% of all shipments (by product weight) will be transported via sea by 2026, 75% of all shipments by 2030, increasing to 100% by 2035, where it is safe to do so from a patient-supply perspective. (Scope 3.4)
- Working with logistics providers who demonstrate their transition to lower carbon emitting transportation and who share the ambition of achieving net zero emissions for deliveries to the NHS. Outsourced logistics to start the transition to non-fossil fuel powered vehicles from 2025 to 2040. (Scope 3.4)
- Encouraging the utilisation of remote conferencing as much as possible, with Air travel emissions to reduce 5% annually. This will be achieved by flying less often, limiting business class flights as well as via the progression of sustainable aviation fuels and aircraft efficiency. (Scope 3.6)
- Encouraging employees to choose lower carbon/ EV car travel both within the car fleet and employee owned vehicles for domestic travel and commuting.
- Replace cash opt out cars with electric/ non-fossil fuel models between 2028 –2035 (Scope 3.6; Scope 3.7)
- Electricity grid emissions to reduce linearly to zero by 2035 (aligned with the UK's target to achieve zero carbon emissions electricity grid), reducing home-worker emissions.

Lupin Healthcare (UK) Limited's reduction targets to 2045 are illustrated in the table below, which represents increased growth in the shorter term, with peak absolute emissions expected in 2027, and the reduction target years in 2036 and 2045. The company plans to offset residual carbon emissions to meet the reduction targets as set out in this plan.

Metric	Baseline (2022)	2027 active reductions (tCO_2e)/% difference to baseline year	2036 active reductions (tCO_2e)/% difference to baseline year	2045 active reductions (tCO_2e)/% difference to baseline year
Market-based absolute emissions	8,297.79	33,187.40 / **+299.95%**	4,167.70 / **-49.77%**	110.61 / **-98.67%**

In May 2022, Lupin Healthcare (UK) Limited commenced a carbon offsetting programme for its current HFA134a-containing products. The company plans to continue this programme until those products are replaced with lower GWP alternatives. The graph below illustrates a target net emissions per £million turnover, once the carbon offsets have been accounted for.



Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since the 2022 baseline.

- Office waste recycle points have been in place since 2016
- PIR lighting controls within office space have been in place since 2016
- EV charging points available at the office site since 2021. Communication has been provided to promote the availability of this service to all employees.
- Implementing flexi-working in 2022 (post Covid-19), with office-based employees

expected to be in the office 2 to 3 days a week
- Office electricity source moved to a fully renewable tariff in 2022 (see Scope 2 emissions)
- Engagement with suppliers to provide emission reduction plans and targets. Lupin Limited, one of the company's main suppliers has signed SBTI commitment for short term goals and will publish a net zero emission target by 2025. Lupin Limited has published its ESG report including its sustainability activities and achievements (please see: Lupin - Integrated Report 2022 - 2023 (Lupin.com) and is now a signatory to the UN Global Compact, with a strategic alignment to UN Sustainable Development Goals.
- Purchasing paper from recycled material from 2024.

Reduced emissions from purchased goods and services, Water supply and wastewater, and Waste generation by 5.2%, 40.0% and 89.5% respectively from baseline amounting to 191.18 tCO_2e.

Reductions of 1,256.24 tCO_2e vs previous year emissions have been achieved via Out-sourced logistics – air (1,169.70), Well-to-Tank (Market-based) (86.17), Rail Travel (0.14), Ferry Travel (0.05), Water supply and wastewater (0.02), and Waste generation (0.16). Re-sulting in a 3.7% (37.31) reduction in tCO_2e per £M turnover.

The carbon emission reduction achieved by these schemes equate to **191.18** tCO2e, a **2**% reduction against the **2022** baseline and the measures will be in effect when performing the contract.

Future carbon reduction initiatives

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

- Engaging with suppliers to expand the LHUL inhalation portfolio which utilise lower carbon intensive Dry Powder Inhalers and low GWP propellant programs.
- Working closely with suppliers to further increase the transparency of the emissions from LHUL purchased medicines. Increasing full transparency to raw material transportation, embodiment emissions and manufacture of LHUL medicine spend, with clear action plans to reduce emissions for each
- Continuing to engage with the suppliers to align with long term (2045) net zero targets and action plans which align with the NHS ambitions.
- Engaging with suppliers to ensure shelf-life extension for new and key product lines and diary management increases sea freight to 75% of all shipments by 2030 (where safe to meet patient demand).
- Engaging with our logistics provider to ensure the transition between 2025-2040 for lower carbon fuel/ EV powered vehicles.
- Maintaining low carbon footprint for LHUL UK operations, for example, via the encouragement of working from home where practical, low carbon opt out car incentives, economy flights if necessary, and contracting low carbon taxi services.

Declaration and sign off

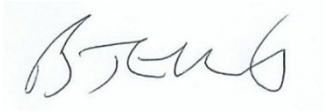
This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard[13] and uses the appropriate government emission conversion factors for greenhouse gas company reporting.[14]

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), 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) Standard.[15]

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:

……  …….

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[13] https://ghgprotocol.org/corporate-standard

[14] www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

[15] https://ghgprotocol.org/standards/scope-3-standard