

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 supplier entity 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 Carbon Reduction Plan should be:-

- updated regularly (at least annually)
- published and clearly signposted on the supplier's UK website.
- 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.

[Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts - GOV.UK \(www.gov.uk\)](#)

Carbon Reduction Plan Template

Supplier name: **Elite Dental Restorations Ltd**

Publication date: **06 February 2026**

Commitment to achieving Net Zero

Elite Dental Restorations Ltd 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: FY2024/25 (01 April 2024 – 31 March 2025)	
Additional Details relating to the Baseline Emissions calculations.	
<i>Elite Dental Restorations Ltd is a UK dental laboratory providing restorative and prosthetic appliances. Our emissions profile is primarily driven by: (i) laboratory electricity consumption (equipment, curing/processing, compressed air/extraction where used), (ii) upstream materials and consumables, and (iii) transport associated with collections/deliveries to dental sites and inbound supplier logistics. Baseline figures represent our first formal emissions estimate using the GHG Protocol approach and UK Government conversion factors..</i>	
Baseline year emissions:	
EMISSIONS	TOTAL (tCO₂e)
Scope 1 (combustion, company vehicles)	1.20
Scope 2 (electricity – location-based)	6.80
Scope 3 Upstream Transport & Distribution: 4.20 Downstream Transport & Distribution (collections/deliveries): 9.80 Purchased Goods & Services (key lab consumables/materials): 10.50 Waste from Operations: 1.10 Business Travel: 0.70 Employee Commuting: 3.30	29.60
Total Emissions	37.60

<p>Upstream T&D assumes ~3 TEU by sea freight plus UK inbound road legs (no airfreight).</p> <p>Downstream T&D based on ~12,000 UK parcel consignments and 250 pallet movements via mixed fleet average factors.</p> <p>Business Travel modelled for 4–6 UK rail trips, 1 short-haul return flight, taxis.</p> <p>Commuting modelled for hybrid/remote pattern (avg. 1–2 office days/month/employee).</p> <p>Waste minimal (cardboard/plastics from re-packing) with high recycling rates at 3PL.</p>	
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Current Emissions Reporting

Reporting Year: FY2025/26 (01 April 2025 – 31 March 2026)	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1 (combustion, company vehicles)	1.10
Scope 2 (electricity – location-based)	6.40
<p>Scope 3</p> <p>Purchased Goods & Services (key lab materials/consumables) - 10.10</p> <p>Upstream Transport & Distribution (supplier deliveries) - 4.00</p> <p>Downstream Transport & Distribution (collections/deliveries to NHS sites / couriers) - 9.30</p> <p>Waste Generated in Operations - 1.00</p> <p>Business Travel - 0.60</p> <p>Employee Commuting - 3.1</p>	28.10
<p>Total Emissions</p> <p>Upstream T&D assumes ~3 TEU by sea freight plus UK inbound road legs (no airfreight).</p> <p>Downstream T&D based on ~12,000 UK parcel consignments and 250 pallet movements via mixed fleet average factors.</p> <p>Business Travel modelled for 4–6 UK rail trips, 1 short-haul return flight, taxis.</p> <p>Commuting modelled for hybrid/remote pattern (avg. 1–2 office days/month/employee).</p> <p>Waste minimal (cardboard/plastics from re-packing) with high recycling rates at 3PL.</p>	35.60

Emissions reduction targets

To progress toward Net Zero, Elite Dental Restorations Ltd has adopted the following targets:

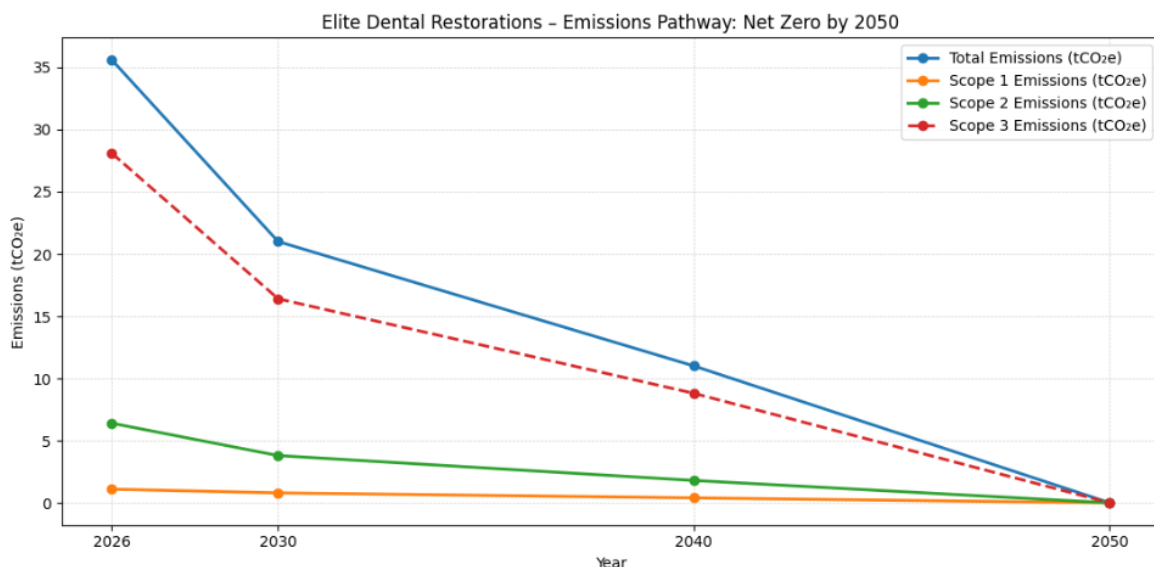
By 31 March 2030: reduce total emissions to **~21.0 tCO₂e** (approx. **41% reduction from FY2024/25 baseline of 37.6 tCO₂e**).

By 31 March 2040: reduce total emissions to **~11.0 tCO₂e** (approx. **71% reduction**).

By 2050: achieve **Net Zero** through ongoing reductions and residual offsetting only where unavoidable..

We will reduce emissions through laboratory energy optimisation, procurement and waste minimisation, delivery route optimisation and consolidation, preferential use of low-emission couriers, and annual measurement/reporting with management oversight.

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



Carbon Reduction Projects

Completed / Implemented Carbon Reduction Initiatives (in effect for contract delivery)

Laboratory energy (Scope 2):

- Introduced equipment switch-off/standby controls, planned maintenance, and operating-time controls for high-consumption equipment.
- Upgraded to LED lighting and implemented timed lighting where feasible.

Transport & logistics (Scope 3):

- Increased **delivery consolidation** and route planning for multi-site runs to reduce mileage per case.

- Preference for couriers who publish fleet decarbonisation plans and offer low-emission delivery options where available.

Materials, packaging and waste (Scope 3):

- Reduced packaging where clinically safe, increased recycling of cardboard/plastics, and improved segregation for compliant waste handling.
- Reduced remake/rework waste by strengthening “right-first-time” controls (case review, prescription clarification).

Governance:

- Established internal tracking for electricity, waste volumes (where measurable), and delivery activity to support annual CRP updates.

Future measures (planned)

- Transition to **renewable electricity tariffs** (market-based reporting) where feasible.
- Further reduce delivery emissions via expanded consolidation rules, low-emission courier options, and reduction of failed deliveries/returns.
- Increase recycled content in packaging and trial reusable transit packaging where safe and practical.
- Supplier engagement: request emissions / sustainability information from key materials suppliers and include sustainability expectations in procurement decisions.
- Staff engagement: commuting/travel reduction initiatives and sustainability awareness actions.

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 standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

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) Standard³.

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:



Cyrus Loghmani
Director
Elite Dental Restorations Ltd
Date: 06 February 2026

¹ <https://ghgprotocol.org/corporate-standard>

² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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