



# 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 supplier<sup>1</sup> 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 Standard<sup>2</sup> and Guidance<sup>3</sup>, 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.

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

<sup>2</sup>Technical 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](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)

<sup>3</sup>Guidance 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](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)

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.

# Carbon Reduction Plan Template

Supplier name: Absorbest AB

Publication date: 2024-007-10, updated 2025-06-26

## Commitment to achieving Net Zero

Absorbest AB 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: 2019	
Additional Details relating to the Baseline Emissions calculations.	
Absorbest's baseline year is 2019. Calculations include emission from Scope 1 and 2 within the production site in Sweden. No prior Scope 3 emissions and no Scope 1 and 2 emissions from facilities not controlled and owned by Absorbest are included.  Changes to the baseline emissions footprint may occur depending on the availability of data for 2019 in other facilities and within Scope 3. The data mapping started in 2024 and will continue during 2025.	
Baseline year emissions: 2019	
EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	7,12
Scope 2	0 tCo2e Market based. 25,97 tCO2e Location based
Scope 3 (Included Sources)	

<b>Total Emissions (market based)</b>	<b>7,12</b>
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## Current Emissions Reporting

Reporting Year:	2023	2024
<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>	
<b>Scope 1</b>	0	0
<b>Scope 2</b>	0 tCO <sub>2</sub> e Market based. 0,068 tCO <sub>2</sub> e Location Based.	0 tCO <sub>2</sub> e Market based. 0,068 tCO <sub>2</sub> e Location Based
<b>Scope 3 (Included Sources)</b>	9,626* (Downstream transportation and distribution, business travel) *Numbers updated in 2025 due to updated emission calculation,	6,955 (Downstream transportation and distribution, business travel)
<b>Biogenic emissions</b>	0,25	
<b>Emissions (excl. biogenic emissions) market based</b>	9,626 tCO <sub>2</sub> e	6,955 tCO <sub>2</sub> e

## Emissions reduction targets

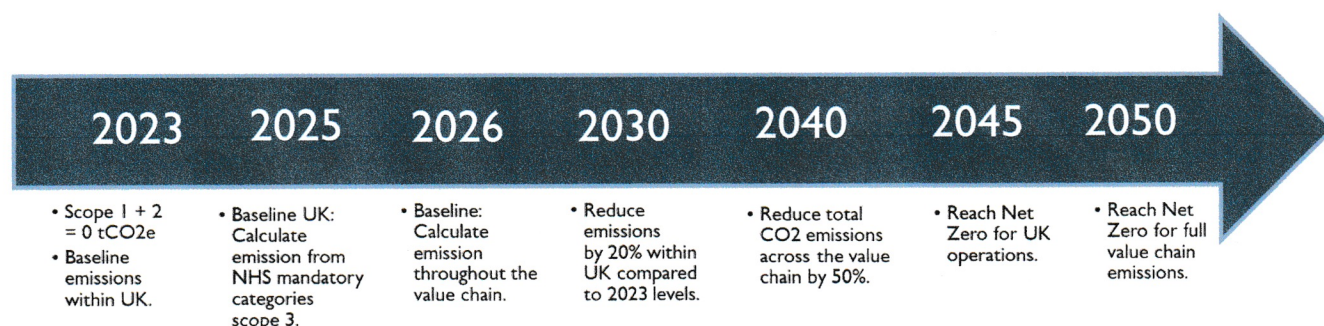
To significantly reduce our carbon footprint Absorbest is implementing measures to decrease emissions across the operations and the value chain. This involves procurement practices, stakeholder engagement as well as mapping and calculating Scope 1 and 2 emissions from facilities not owned and controlled by Absorbest, calculation of Scope 3 emissions throughout the value chain and prioritizing and implement activities for the upcoming years. These activities may include both monitoring, developing as well as challenging activities.

Until 2028 Absorbest will focus on reducing overall emissions within the United Kingdom.



To achieve NetZero by 2050, we have adopted the following carbon reduction targets and commitment.

Target	Description	Timeline
<b>Scope 1 &amp; 2 Emissions</b>	Maintain direct and energy-related emissions at <b>0 t CO<sub>2</sub>e</b> .	Ongoing
<b>Short-Term Target (UK Operations)</b>	Limit emissions to a maximum of <b>9.6 tCO<sub>2</sub>e/year</b> in the UK, while doubling sales.  Reduce emissions by <b>20% by 2030</b> compared to 2023 levels.	2024–2030
<b>Value Chain Reduction (Scope 1, 2 &amp; 3)</b>	Reduce total emissions across the value chain by 50% by 2040, using 2026 as the baseline year.  Initial focus areas: procurement, transportation, and distribution.	2026–2040
<b>Net-Zero Commitment</b>	Achieve <b>Net Zero by 2045</b> for UK operations and <b>Net Zero by 2050</b> for full value chain emissions.	2026 – 2050



In 2025/2026 we will calculate our emissions throughout the value chain.

In the beginning of 2027, we will be able to show the distribution of emissions within Scope 3, project our reduction of carbon emissions in tCO<sub>2</sub>e and show the progress in line with our set targets in graphs including both target and actual emissions.

In 2025 the following defined subset of scope 3 emissions will be calculated:

- upstream transportation and distribution
- waste generated in operations
- business travel (calculated in 2023, 2024)
- employee commuting (calculated in 2024)
- downstream transportation and distribution. (calculated for UK in 2023, 2024)

## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2019 baseline. The carbon emission reduction achieved by these schemes equate to 7,12 tCO<sub>2</sub>e, a 100 % reduction of direct and indirect emissions of Scope 1 and 2 at our Swedish production site against the emissions in 2019.

#### Energyconsumption

Absorbest has been proactive in choosing a local electricity provider that delivers 100% renewable energy. By means of smart production planning and efficient business systems, Absorbest is taking command of its processes, and are working hard to reduce consumption of electricity associated with the use of production machinery at their production site in Sweden.

#### Transport

##### Mobile combustion

Since 2019 Absorbest have replaced two diesel cars with an electrical car. This has reduced the emission from 7,12 to 0 tCO<sub>2</sub>e.

##### Transport and distribution

Absorbests' logistics operation works with load optimization, i.e. loading as many units as possible on to the same transport, to increase efficiency and satisfy sustainability aspects and to reduce the number of transports. The produced healthcare items are designed to be thin and lightweight. They do not contain unnecessary cellulose fluff material and therefore a transport unit is made up of many individual units.

There is a close collaboration with the transporter and distributor in United Kingdom.

#### Use of resources and choice of material

Continuous improvement efforts are underway to optimize the use of resources across all the production processes at Absorbest. Waste reduction is as a top priority.

One notable outcome in 2022 of these efforts is a 30% reduction in combustible waste over an 8-month period, accompanied by a 5% increase in productivity compared to the corresponding period in 2021.

Efficient process control enables to precisely manage the dosing of component materials in the finished products. Consequently, Absorbest achieve a 100% compliance with product specifications, avoid unnecessary overdosing, and maximize resource utilization.

Several of our products are crafted using cellulose raw materials sourced from forests certified by the Forest Stewardship Council (FSC). The decision to choose FSC-certified materials aligns with our commitment to eco-friendly and sustainable product development. Implementing small yet impactful changes, such as eliminating single-use coffee cups from the company canteen, has significantly contributed to reducing the consumption of unnecessary single-use materials.



## Ongoing carbon reductions projects and initiatives

By continuing working closely with our suppliers, distributors, and customers we hope to reduce the emissions, prior from both transports and raw-materials, and by this enable more climate- and resource-efficient products.

The production exclusively occurs in Kisa, Sweden. Absorbest avoid using semi-finished components as far as possible, 29 % of their raw materials are sourced from within a 160-kilometres radius from Kisa. We will continue to avoid semi-finished components as far as possible and keep control over the entire production process, from raw materials to the finished product. By focusing on continued control of the value chain and using locally sourced materials to the highest extent possible, we will continue with short delivery, transports and supply chains and to deliver high-quality products for a better health.

We have goals set related to the purchase of Swedish raw materials, where we aim to maintain a balance between purchases within Sweden and purchases from the EU.

## SUSTAINABLE SOURCING OF RAW MATERIALS

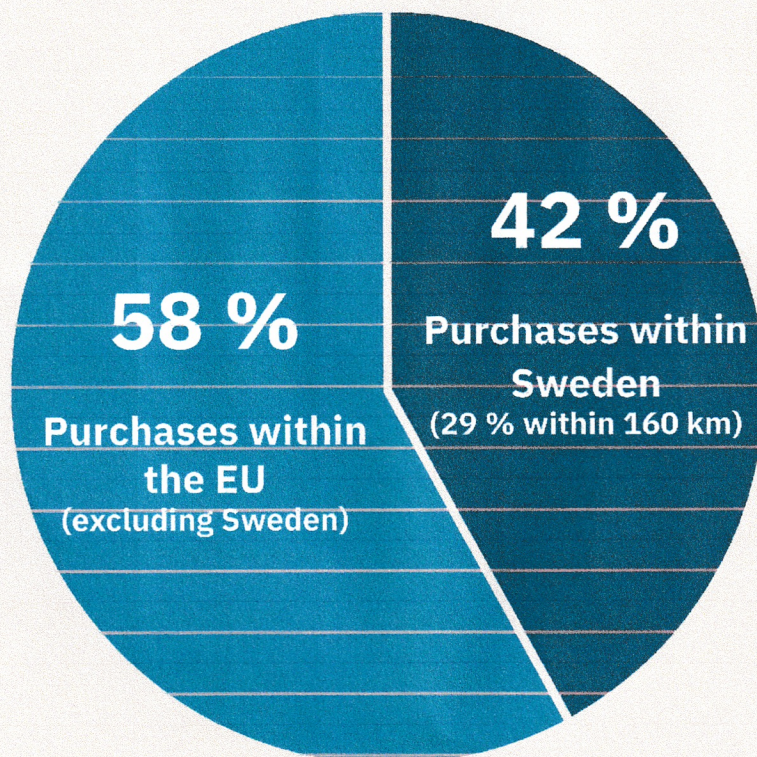


Figure 1. Sourcing of raw material (measured in tons).



### Review and update

Our climate reduction plan, including our strategy, is a dynamic document that evolves over time. This Carbon Reduction Plan will be reviewed and updated annually, within 6 months of our financial year-end, to reflect changes in our organizational structure and to take account of the efforts made to reduce our emissions over time as well as changing circumstances, new technologies, and advancements in climate science.

### Reporting period

The reporting period used throughout the submission is: calendar year.

**Publishing of Climate Reduction Plan:** Absorbest climate reduction plan will be published on our UK website and our external platform <https://absorbest.co.uk/medtech-sustainability/>

### 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 standard<sup>4</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>5</sup>.

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) Standard<sup>6</sup>.

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:**



Date: 08 July 2025.....

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

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

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