Carbon Reduction

2025 Report

Contents

Introduction:
Driving Performance through Carbon Responsibility

Sustainability and fighting climate change are important to us here at Primary Eyecare Services.

We continue to be committed to reducing our carbon footprint. Analysing the results from our Greenhouse Gas Report (GHG) identifies key areas for improvement and assists in our action planning. This helps us have a better understanding of our carbon footprint and where our emissions come from.

Dharmesh Patel, Chief Executive

The Case for Carbon Reduction

Carbon reduction is not just environmental responsibility – it is a strategic imperative.

It builds resilience and long-term value in a global economy that is rapidly transitioning to low-carbon business models. In short, reducing carbon is about safeguarding our performance today while securing our future sustainability.

Our Commitment to Net Zero

Primary Eyecare Services is committed to achieving net zero for our directly controlled (Scope 1 and 2) emissions by 2025 and for NHS-reportable (Scope 3) emissions by 2040. This commitment has been formally endorsed by our board members.

This report presents the findings of our 2023 – 2024 GHG emissions assessment, based on finance data, employee surveys and business activity. The assessment provides valuable insight into our key impact areas and guides the actions needed to reduce our environmental footprint.

Executive Summary

A Strategic Framework for Sustainable Impact

Our journey to net zero is built on five interconnected carbon strategy pillars that address every aspect of our operational footprint:

- **Services Purchases:** accounting for 28 tonnes of carbon dioxide equivalent (tCO_2e), representing 26% of our total emissions. Intellectual services are the largest contributor at 51%, followed by maintenance and upkeep at 30%, office improvements at 15% and other services at 4%.
- **Travel & Commute:** our employees travel 773 miles each year, emitting 131 kg CO_2e for home-work commuting.
- **Digital:** our digital emissions represent 83% of our total carbon footprint, making them the clear priority for our reduction efforts.
- **Waste:** waste currently accounts for 14 tonnes of CO_2e, which represents around 12% of our total emissions.
- **Employees:** on average, our employees travel 773 miles each year, emitting 131 kg CO_2e for home-work commuting.

Four of our five key carbon strategy pillars account for 73% of our total emissions.

Subcontractor optometry practices are currently excluded from our scope 3 measurements. We are proactively addressing the challenges in primary care optometry and identifying tools and solutions to reduce their carbon emissions.

Key Highlights of our Overall Performance

Our reported carbon footprint for the period is 111 tCO_2e which is relatively low for an organisation of our size and operating model. This equates to just 0.8 tCO_2e per employee and 2.9 tCO_2e per £M revenue, demonstrating an efficient and responsible environmental profile.

- **Low direct emissions (Scope 1 & 2):** Less than **0.1 tCO_2e** each, reflecting our minimal reliance on high-emission activities.
- **Majority of footprint in Scope 3 (108 tCO_2e)**: This aligns with expected benchmarks for service-based organisations, where supply chain and purchased goods dominate.
- **Top emission sources:** Services purchases **(28 tCO_2e)**, travel and commute **(25 tCO_2e)**, and digital activity **(13 tCO_2e)**.
- **Data quality:** A **Greenly Score of 32/100**, with 40% of emissions supported by activity-based data, provides a solid foundation for improvement in measurement precision.

Establishing our Carbon Baseline

This analysis confirms that our direct environmental impact is modest, and our greatest opportunities for reduction lie within supply chain engagement, digital efficiency and travel policies.

The baseline enables us to prioritise high-value interventions and track progress against recognised frameworks such as the GHG Protocol - the world's most widely used standard for measuring and reporting greenhouse gas emissions. It also it gives us clear metrics against which to compare our future measurements, reduction initiatives and alignment with recognised reporting standards.

Total			
Total	111 tCO_2e	0.8 tCO_2e/employee	2.9 tCO_2e/revenue (M)

Data Quality

Share of activity-based emissions:

40% Activity based on percentage

Score[1]

Greenly Score:

32/100

Data References

Methodology: GHGProtocol

Databases used[2]:

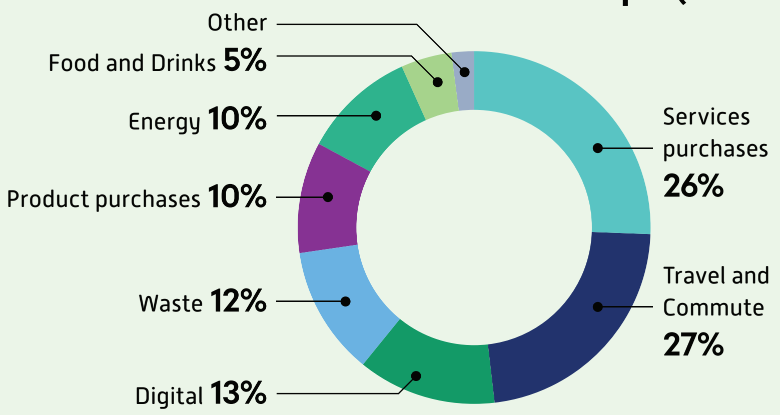
- Exiobase 3.8.2 - 52%
- Company Report 1.0 - 37%
- UK GHG Conversion Factor 2024 - 2%
- Base Empreinte Ademe 23.5 - 2%
- Other - 7%

Emission Breakdown

Per Activity

Scope 1	< 0.1tCO_2e	< 0.1t/employee	< 0.1t/M£
Scope 2	2.9tCO_2e	< 0.1t/employee	< 0.1t/M£
Scope 3	108tCO_2e	0.8t/employee	2.9t/M£

Per Scope (% tCO_2e)



Total Amount:	tCO_2
Services purchases	28
Travel and Commute	25
Digital	13
Waste	13
Product purchases	11
Energy	11

Greenhouse Gas (GHG) Emission Assessment

Our Greenhouse Gas (GHG) Assessment provides an evaluation of the emissions generated by our organisation.

Primary data is from accounting, buildings and employee surveys using the official GHC protocol methodology.

Measurement Scope

Scope 1 – Direct emissions

- Transportation of materials, products, waste and employees

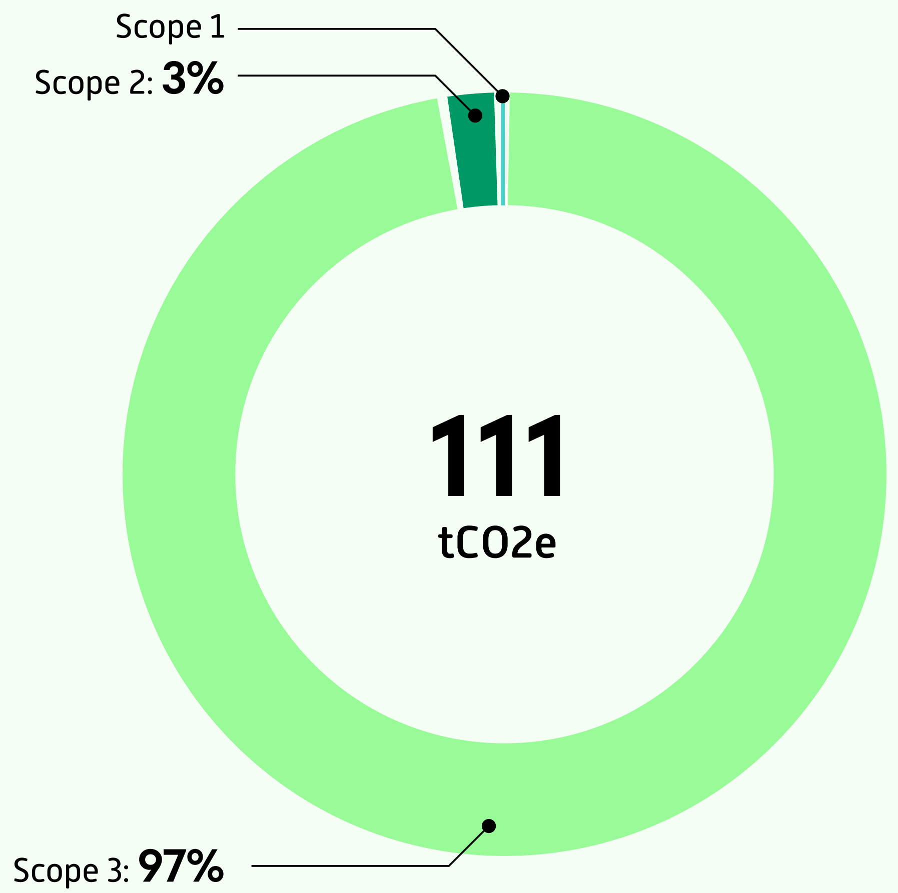
Scope 2 – Indirect emissions related to energy consumption

- Electricity related indirect emissions

Scope 3 – Other indirect emissions

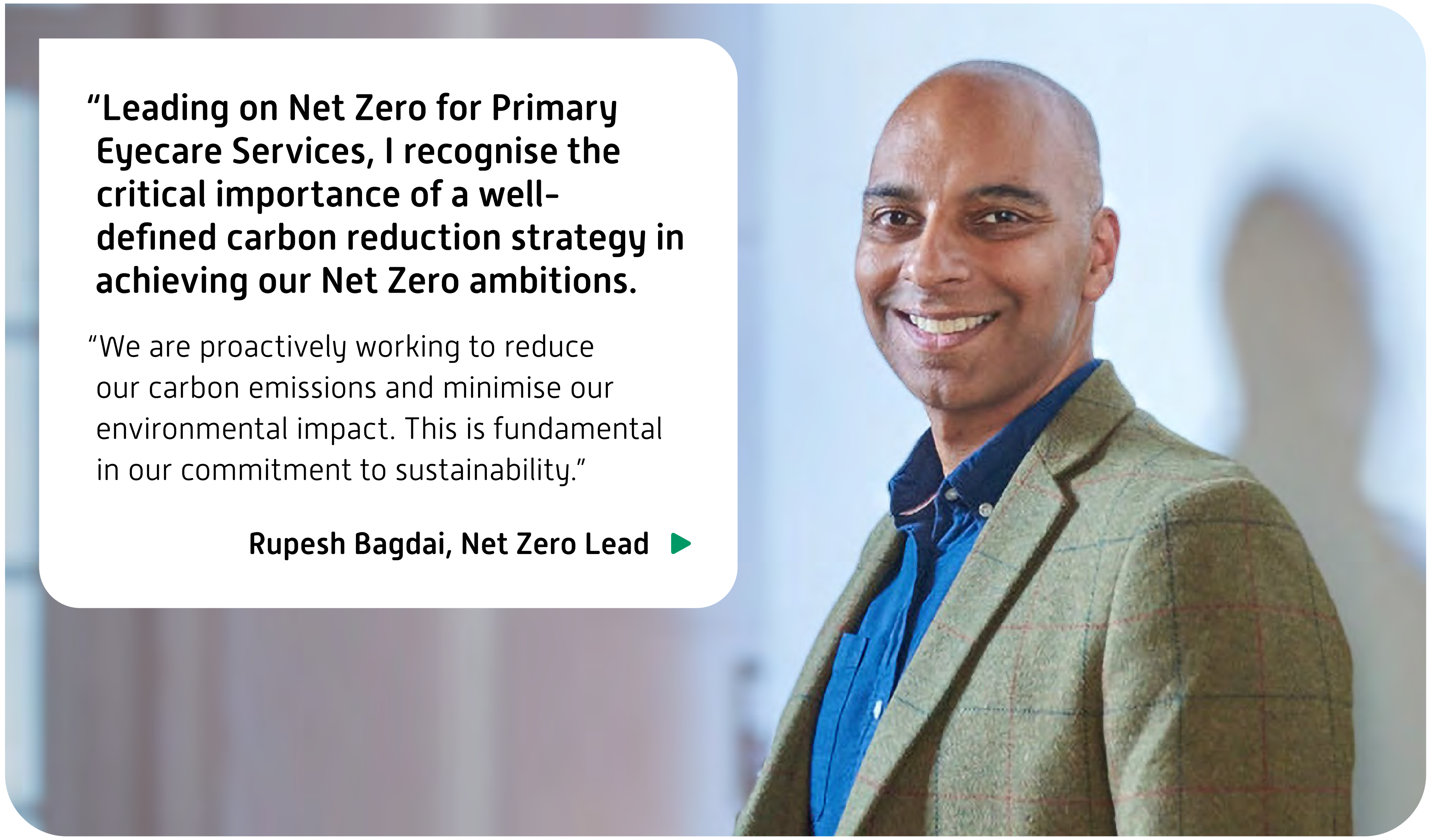
- Capital goods
- Fuel – and energy – related activities not included in Scope 1 or 2
- Upstream transportation and distribution
- Waste generated in operations
- Business travel
- Employee commuting

Exclusion: Subcontractor optometry practice emissions are excluded from purchased goods and services



Tonnes (t) of carbon dioxide (CO_2) equivalent (e)

Key carbon reduction initiatives for environmental sustainability



"Leading on Net Zero for Primary Eyecare Services, I recognise the critical importance of a well-defined carbon reduction strategy in achieving our Net Zero ambitions.

"We are proactively working to reduce our carbon emissions and minimise our environmental impact. This is fundamental in our commitment to sustainability."

Rupesh Bagdai, Net Zero Lead

Sustainable procurement

We are working with suppliers to identify opportunities to transition to sustainable practices and reduce carbon impact.

Staff commuting

Primary Eyecare Services offer hybrid working to staff, reducing the need to commute to our office in Manchester.

Electric vehicle scheme available to staff to help reduce their carbon footprint.

Waste reduction

Increased segregation of waste to support better recycling and reduce the use of landfill.

Digital transformation

Through the delivery of virtual consultations and remote triage, we can reduce unnecessary travel for patients. This also improves access for groups of patients who might otherwise struggle to access eye care.

Patient travel

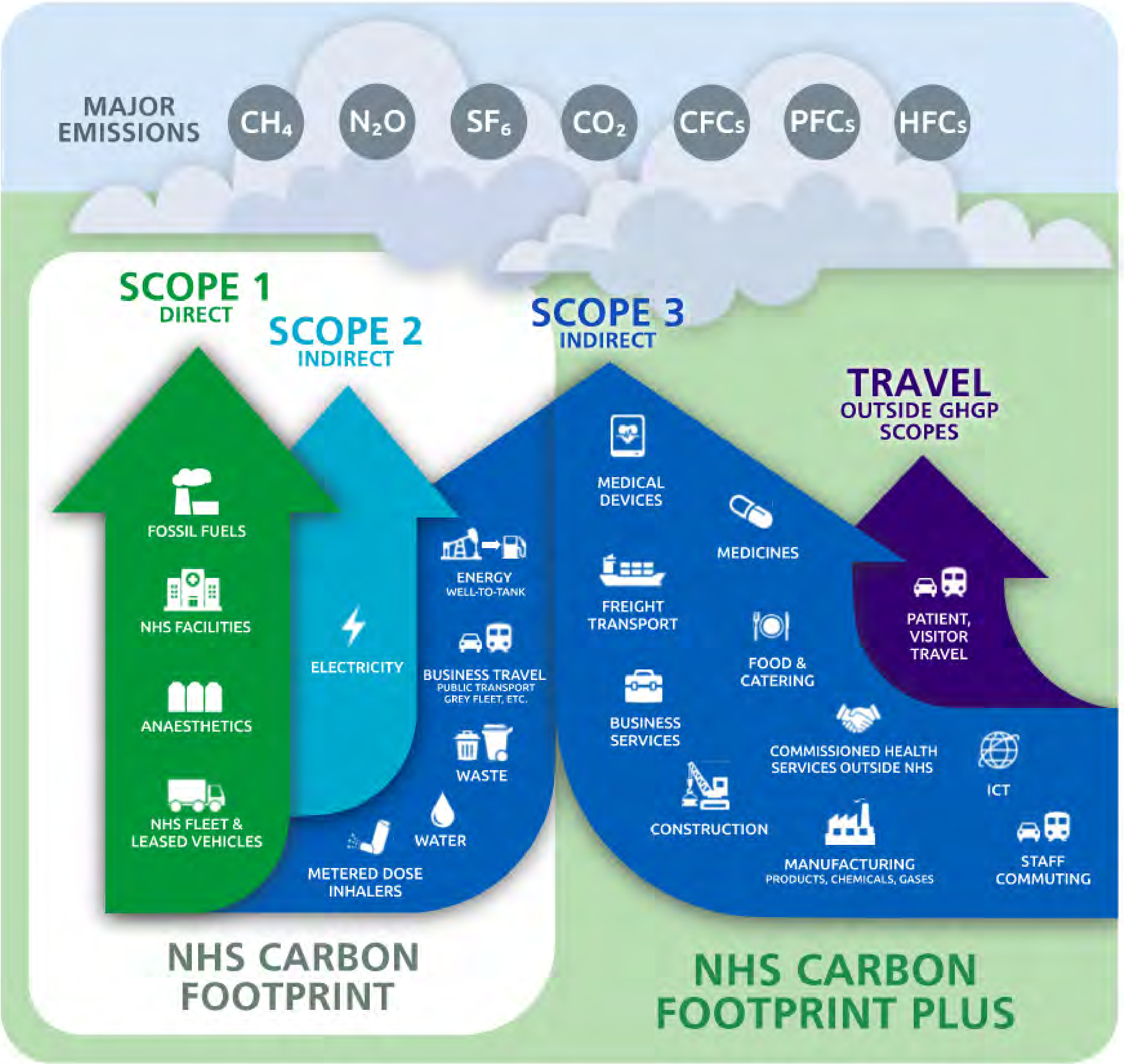
Providing care closer to home for the patient to reduce the need for travel. Locations and appointments are scheduled to minimise repeated visits.

Energy use

Staff are encouraged to help reduce carbon emissions by conserving energy whenever possible.

NHS Carbon Reduction

The NHS accounts for 4% of England's carbon emissions and 40% of public sector emissions. The Health and Care Act 2022 places a legal duty on NHS organisations to consider and act on environmental sustainability. These include reaching net zero by 2040 for direct emissions (Scope 1 & 2) and 2045 for emissions it influences (Scope 3).



Primary Eyecare Services Carbon Reduction

Primary Eyecare Services are committed to reducing our carbon footprint.

The organisation works with optometry practices across England, to provide patients with care closer to home.

Scope	NHS Target	Our Target
1	2040	2025
2	2040	2025
3	2045	2040

How are emissions calculated?

Official and Approved GHG Protocol Methodology

The greenhouse gas (GHG) protocol is an international standard of carbon accounting, offering the best emission factors from a range of national and internal databases. The GHG protocol offers a standardised framework for quantifying and managing scopes 1, 2 and 3 emissions. The GHG protocol utilises methodologies such as GWP 100, used within our carbon reduction plan.

GWP 100

The Global Warming Potential (GWP) is a measure of how much heat a greenhouse gas traps in the atmosphere over a specific period, relative to carbon dioxide (CO_2). The GWP100 protocol specifically assesses this impact over a 100-year period, providing a standardised method for evaluating and comparing the long-term effects of various GHGs on global warming. International agreements, such as the Kyoto Protocol and the Paris Agreement, utilise GWP100 values to ensure consistency and comparability across commitments and actions.

	Activity Metrics x emissions factors = CO_2 eq. emissions		
Expense based ↓	**Total expense** 80 GBP	**1.75 $kgCO_2e$/£**	**140 $kgCO_2e$**
Increasing accuracy*	**Total distance** 700 miles	**0.2 $kgCO_2e$/mile**	**140 $kgCO_2e$**
↓ **Activity based**	**Total fuel** 50 gallons	**2.8 $kgCO_2e$/gallon**	**140 $kgCO_2e$**

Kilograms (kg) of carbon dioxide (CO_2) equivalent (e). Methodological reference: ADEME note on the use of accounting data for the GHG accounting.

*Depending on the availability of data.

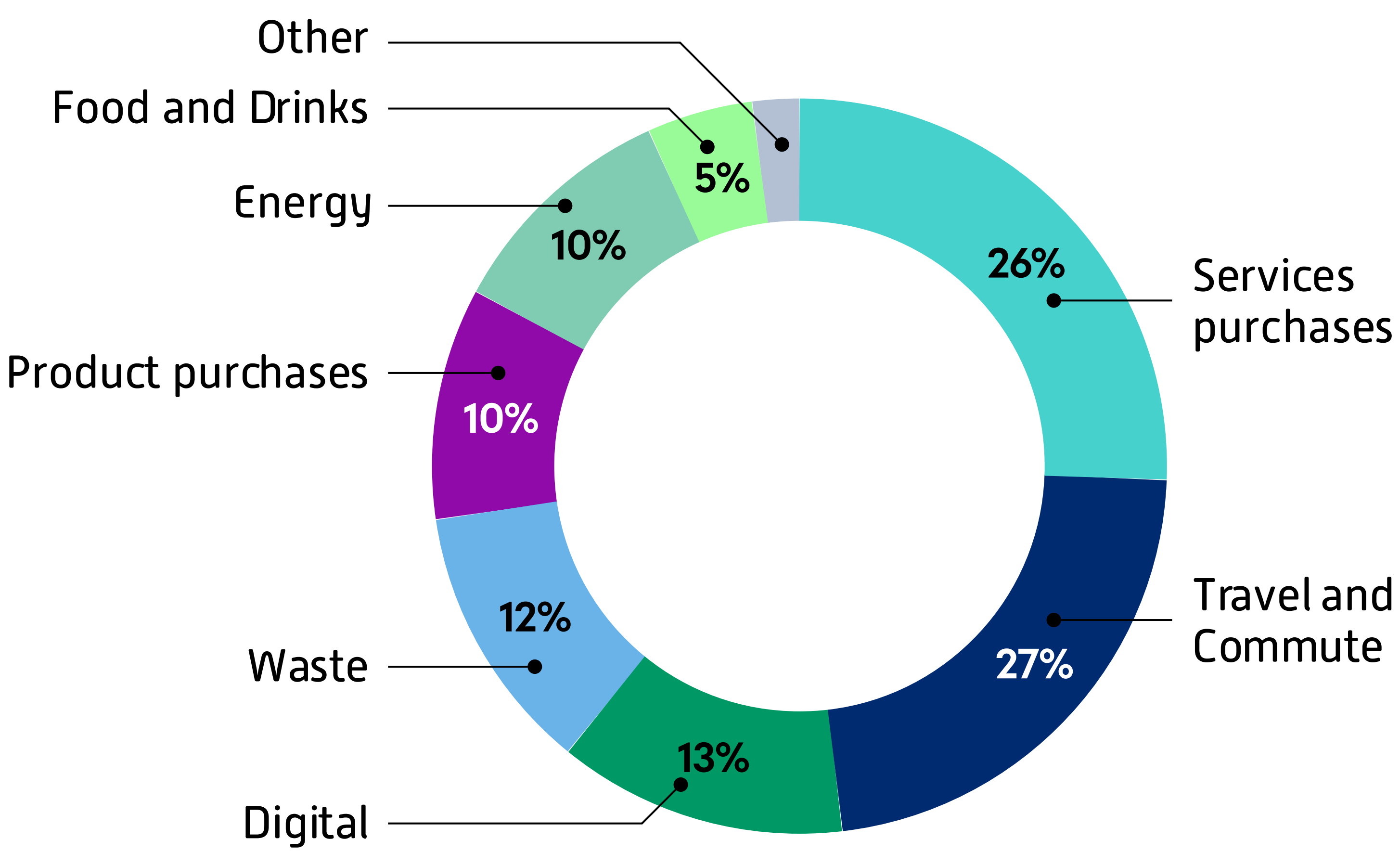
General Emissions Calculation Formula

The General Emissions Calculation involves taking our expense-based data and/or our activity-based data and multiplying by the relevant emission factor to calculate our CO_2 emissions.

Emissions Report General Overview

Total emissions of Primary Eyecare Services

by activity (% tCO_2e)



Emissions by category (% tCO_2e)

	Absolute tCO_2e	Per employee tCO_2e/employee
Service purchases	28	0.2
Travel and Commute	25	0.2
Digital	14	0.1
Waste	14	< 0.1
Product purchases	12	< 0.1
Energy	11	< 0.1
Others **	7.5	< 0.1

is equivalent to:

10 The amount of CO_2 sequestered annually by **10 hectares of growing forest***

9 The annual emissions of **9 British people***

65 **London to New York round trips***

* Sources: Labos1Point5, ExioBase, French National Forests Office

Focus on Service Purchases

What is included in this category?

- CO_2 emissions from service purchases, covering professional services. Primarily from upstream energy/material use and energy consumed during service provision.

How are we reducing the impact of this category?

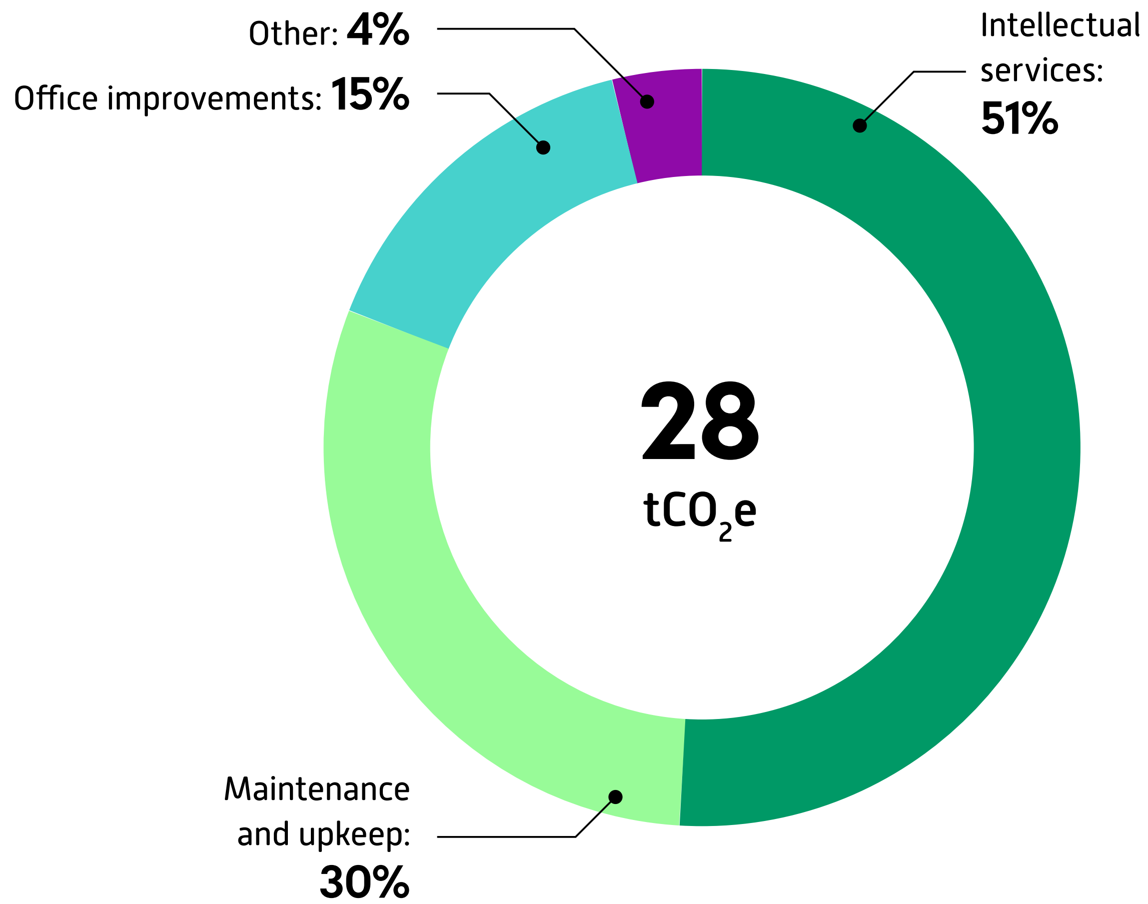
- Implementing carbon impact conditions in our purchasing policy and contracts.
- We will work with suppliers on specific scope 3 emission factors.
- Evaluating supplier's climate maturity.

When appointing service providers, we aim to select organisations with a lower carbon footprint, or which contribute to carbon reduction. In doing this, we are at the same time reducing our own climate impact.

Our key strategies include evaluating providers for carbon efficiency, favouring digital or remote options and including carbon reduction requirements in contracts. Service purchases account for 28 tCO_2e, representing 26% of our total emissions. Intellectual services are the largest contributor at 51%, followed by maintenance and upkeep at 30%, office improvements at 15% and other services at 4%. To reduce the impact of this category, we are incorporating carbon considerations into purchasing policies, collaborating with suppliers on Scope 3 emission factors and assessing supplier climate maturity.

Service purchases emissions by category

(% tCO_2e)



26% of total

Focus on Travel & Commute

What is included in this category?

- CO_2 emissions from travel and commuting, covering various transportation modes. This category includes direct fuel combustion and indirect fuel production emissions.

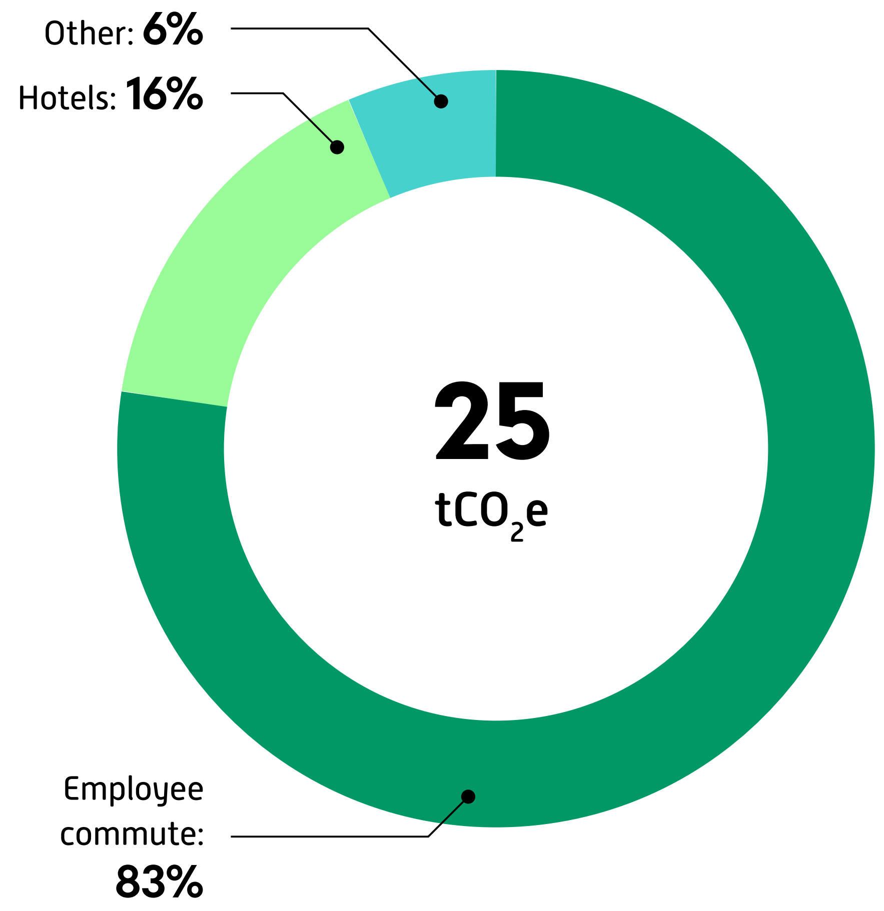
How are we reducing the impact of this category?

- Promotion of low carbon means of commuting.
- Utilisation video conferencing where possible to replace business travel.
- Maintaining and where possible increasing teleworking.
- Staff using carpooling.

In this context, 'travel and commute' refers to all work-related and employee transportation activities that generate greenhouse gas emissions, including daily commuting, business trips, hotel stay and other travel, accounting for both direct fuel use and emissions from fuel production. Our widespread practice of holding virtual meetings and offering patients online telemedicine eye care consultations significantly reduces our carbon footprint by minimising travel-related emissions and energy consumption.

Travel and commute emissions by category

(% tCO_2e)



22% of total

Focus on Digital

What is included in this category?

- CO_2 emissions from travel and commuting, covering various transportation modes. This category includes direct fuel combustion and indirect fuel production emissions.

How are we reducing the impact of this category?

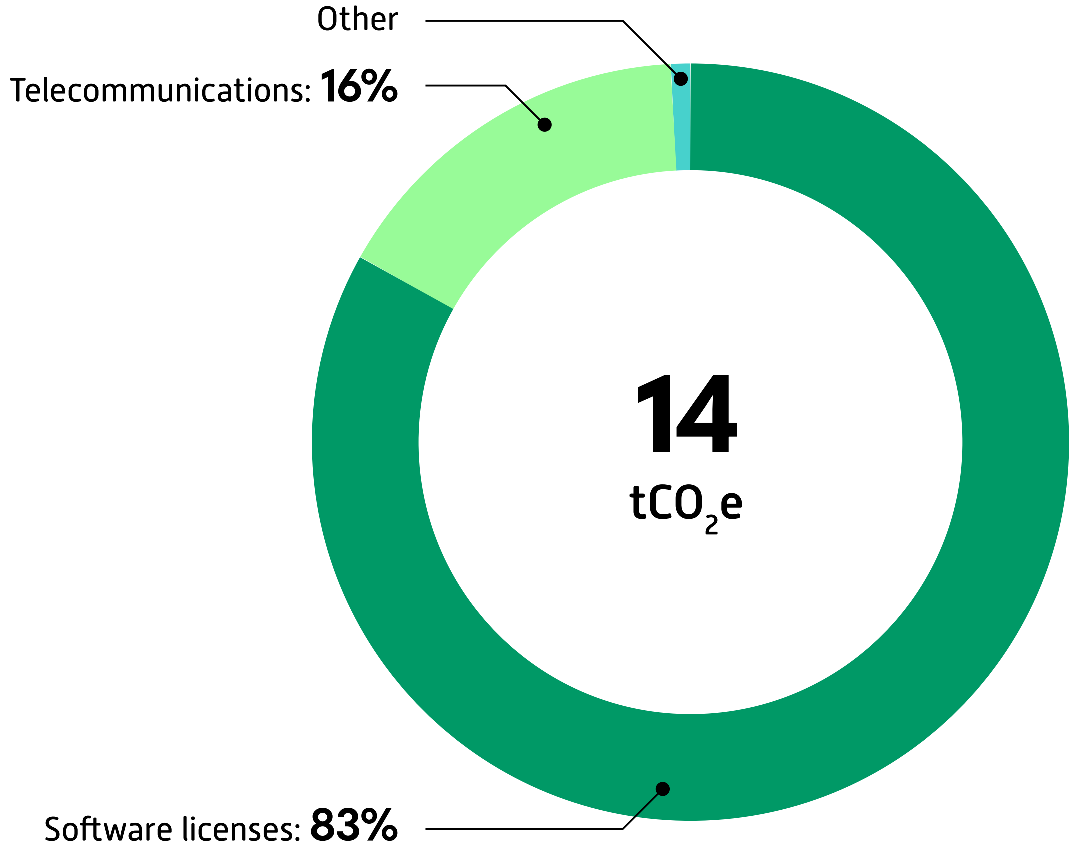
- Review being undertaken of our digital strategy to identify areas where emissions could be reduced.
- Ensure only the appropriate number of software licenses are maintained as digital licenses allow us to reduce our carbon footprint by allowing mobile working.

Working remotely two or four days a week could reduce an individual's emissions by up to 29% compared with on-site workers - https://nhspes.uk/4m2Dtjd

Our digital emissions represent 83% of our total carbon footprint, with software licenses being the dominant factor. Concentrating on software licenses presents us with a focused opportunity for actions; by addressing this single category, we can deliver significant digital emission reductions via targeted action such as software optimisation, license consolidation and or choosing providers with better environmental credentials.

Digital emissions by category

(% tCO_2e)



13% of total

Focus on Waste

What is included in this category?

- CO_2 emissions from waste management, covering collection, transportation, treatment and disposal activities. This category includes direct and indirect emissions This category includes direct fuel combustion and indirect fuel production emissions.

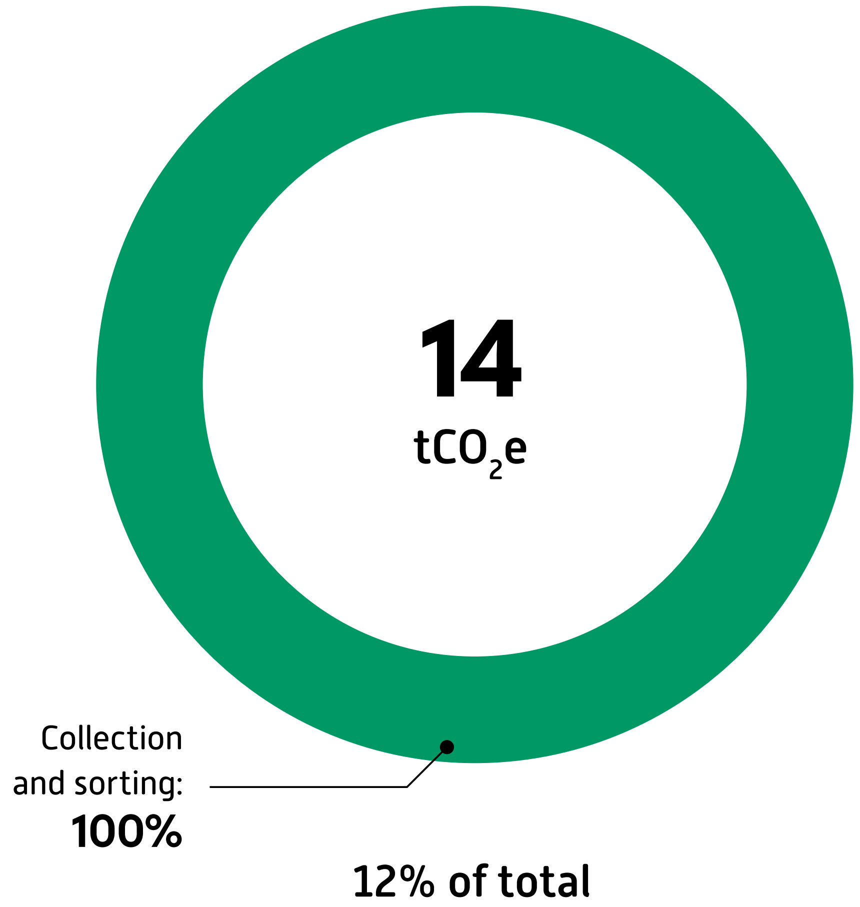
How are we reducing the impact of this category?

- Promotion of good waste management techniques to staff.
- Reduction of food waste.
- Reduction of packaging waste.
- Implementation of a comprehensive recycling programme.

Adopting a greener approach to waste management gives us a powerful opportunity to accelerate our carbon reduction targets. Waste currently accounts for 14 tonnes of CO_2e, which represents around 12% of our total emissions. Majority of the impact comes from the collection and sorting of materials, rather than disposal itself. This highlights the importance of reducing waste at source, since every step of handling and processing adds to our carbon footprint. We are already taking steps to tackle this area by promoting good waste management practices among staff which not only reduce emissions directly but also support wider circular economy goals by keeping materials in use for longer. By continuing to reduce, reuse, and recycle more effectively, we can ensure that waste plays a smaller role in our overall carbon footprint.

Waste emissions by category

(% tCO_2e)



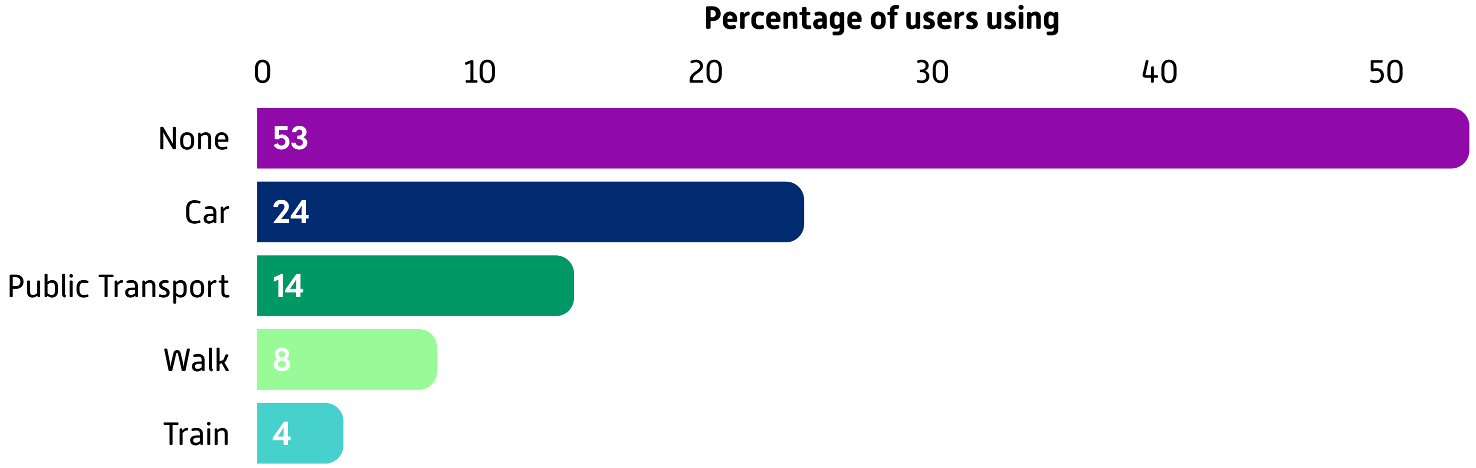
Focus on Employees

Focus on Employee Commute

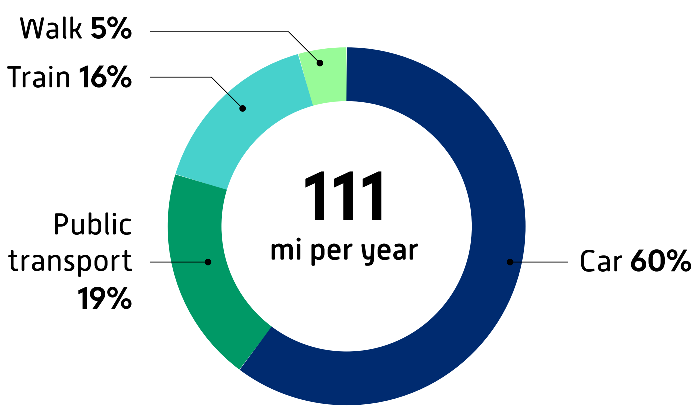
On average, Primary Eyecare Services employees travel 773 miles each year, emitting 131 kg CO_2e for home-work commuting.

By promoting a range of sustainable options – such as remote working options, a cycle to work scheme and a salary sacrifice electric vehicle plan, we plan to reduce the current level of emissions substantially. There is no doubt that flexible working arrangements offer the greatest impact, eliminating commute-related emissions entirely on remote days.

Usage of Transport modes

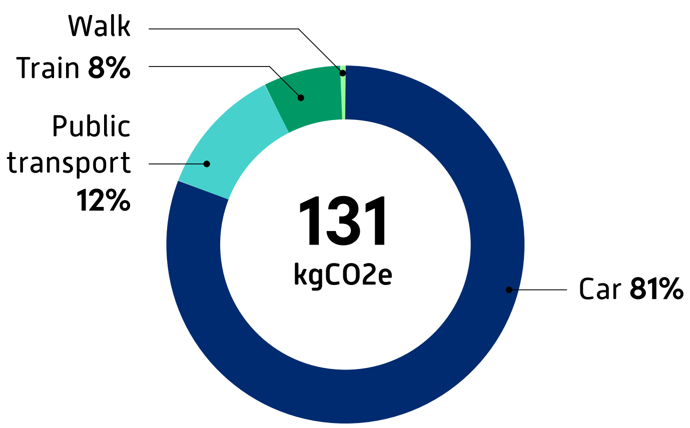


Yearly mean distance distribution



GHG emissions

($kgCO_2e$ / employee)



Summary of Emissions

Four out of five of our five key carbon strategy pillars account for 73% or our total emissions.

- Service Purchases
- Travel & Commute
- Digital
- Waste

These will be priority areas where we will look at reducing our emissions.

Service Purchases

Service purchases represent **26% of emissions**

Travel and commute

Travel and commute emissions **account for 22%**

Digital Emissions

Digital emissions make up **13% of the total**

Waste

Waste spending constitutes **12% of emissions**

Conclusion

Primary Eyecare Services has continued to build on our sustainability programme by completing our greenhouse gas (GHG) emissions assessment for 2023-24. The assessment identifies ways in which we can improve our global impact and helps us to define a reduction.

We remain fully committed to reducing our carbon footprint and are progressing towards our targets, ensuring all efforts are aligned with the objectives set out in our sustainability strategy.

We are committed to driving meaningful change across every part of our operations. Our net zero initiative is not just a target, but a transformation in how we manage resources, design processes, and engage with Primary Eyecare Services' Staff, stakeholders and those delivering services. By embedding sustainability into the core of our business, we will continue our net zero journey with focus and ambition.

Actions

To increase momentum, we recognise the importance of moving from measurement to meaningful action. Building on the insights from our emissions data and guided by our carbon strategy pillars, we have identified several next steps that will enable us to deepen our understanding, strengthen accountability, and accelerate progress:

1. **Analyse the sub-categories of emission sources in greater depth**
2. **Communicate our Carbon Reduction Plan with internal and external stakeholders**
3. **Engage with employees to increase survey responses**
4. **Identify GHC emission reduction targets and align these to an action plan**

These actions are designed to provide greater clarity on where our emissions arise, ensure alignment across our partners and embed a culture of engagement and responsibility throughout the organisation.

Appendix 1 – Methodologies Applied

1. Focus on Service Purchases

Methodology

1. Emissions calculated using expense data, by multiplying by an emission factor.
2. The emission factors for this category come from the following databases: Company report 1.0, Exiobase 3.8.2
3. Details of the methodology used to calculate each carbon footprint source are available on the Greenly platform.

2. Focus on Travel & Commute

Methodology

1. Emissions calculated using expense data, by multiplying by an emission factor.
2. The emission factors for this category come from the following databases: Company report 1.0, Exiobase 3.8.2, Greenly 1.0, UK GHG Conversion Factor 2024, UK GHG Conversion Factor 2025
3. Details of the methodology used to calculate each carbon footprint source are available on the Greenly platform.

3. Focus on Digital

Methodology

1. Emissions calculated using expense data, by multiplying by an emission factor.
2. The emission factors for this category come from the following databases: Company report 1.0, Exiobase 3.8.2, Greenly 1.0.
3. Details of the methodology used to calculate each carbon footprint source are available on the Greenly platform.

4. Focus on Waste

Methodology

1. Emissions calculated using activity data, by multiplying a quantify by an emission factor.
2. The emission factors for this category come from the following databases: Greenly 1.0.
3. Details of the methodology used to calculate each carbon footprint source are available on the Greenly platform: https://greenly.earth/en-gb

5. Focus on Employee Commute

Methodology

1. Analysis is based on the employee survey which obtained an 82% response from employees to whom the questionnaire.
2. The data used to calculate commute related emissions are from the French Agency for Ecological Transition (ADEME)

Primary Eyecare

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