Carbon Reduction Plan

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1 Executive Summary

NRS's purpose is to improve the quality of life and independence of our clients, through our specialist products. We strive to provide the best possible products to our customers Local Authorities and the NHS, as part of this we are continuously looking to become more sustainable. We are proud to announce our second Net Zero Report for our FY 22/23 financial year. This is an important milestone in our sustainability journey and the first big step in achieving our Net Zero goal. We will use the findings in this report to implement impactful carbon reductions in our processes, embed sustainability deeper within our operations and create positive change that extends across the organisation and beyond. As we make sustainable choices within our value chain, we are protecting the future for the next generation.

Our people are passionate about delivering the very highest levels of customer service to our customers and service users. Over the past year, we have worked hard to support our people's mental and physical wellbeing. We believe our culture of sustainability will continue to position NRS favourably to create long-term value for our stakeholders, who I would like to thank for their invaluable input thus far. We have been listening intently and will continue to do so. This continued stakeholder engagement will be key as we work purposefully to deliver our aims. We are excited about embarking on our next zero carbon reduction journey and look forward to keeping you informed of our progress as we build on the success of our most recent year. Within the 2025-2026 plan is the aim to combine our Carbon Reduction Efforts with our Parent Company Mobilitas through their Carbon Accountants (Auditel) and to create a new Carbon Footprint Report and Plan with greater accuracy.

2 About Us

NRS-UK Ltd is the UK's leading provider of Community Equipment and Aids for Daily Living equipment supply to Local Authorities, the NHS and direct to service users. Our services help people every year to live, work, and enjoy their leisure time, whatever their individual challenges might be.

Our products are specialist in nature, and the service we provide is tailored to a specific end-user client, so we can provide the best equipment to every professional and service user. Every team member at NRS supports a part of the overall solution to improve people's quality of life and independence every day through our innovative products and services, as well as helping our clients fulfil their objectives, in the case of Local Authorities and the NHS, delivering social value.

3 Commitment to Net Zero

NRS is committed to ensuring that we play our role in working alongside other UK organisations to achieve the UK Government's Net Zero target of at least a 100% reduction in the net UK greenhouse gas (GHG) emissions by 2050 (based on 1990 levels) for our UK Operations. We are also aligning ourselves to the NHS's target to become Net Zero by 2045.

NRS is committed to taking action to reduce our annual emissions and achieving Net Zero emissions by 31st December 2030 which will be 20 years earlier than the UK government's target and 15 years earlier than the NHS target. We will aim to reduce our emissions year-on-year and will achieve:

- 90 % reduction in our Scope 1 and 2 emissions by 2030
- Offsetting our residual Scope 1 and 2 emissions by 2028 to become carbon neutral via high quality verified offsets
- 77% overall reduction in all Green House Gas (GHG) emissions across Scopes 1, 2 and 3 by 2030 off setting any residual emissions via high-quality nature based or direct air capture projects and becoming Net Zero

To achieve these goals, NRS are taking the following actions:

- We have appointed an external specialist carbon consultancy to collate and verify data, calculate GHG emissions and help advise on carbon reduction options

- Set the base year (1st April 2021 – 31st March 2022) and calculated our carbon footprint in line with the GHG protocol for that base year:

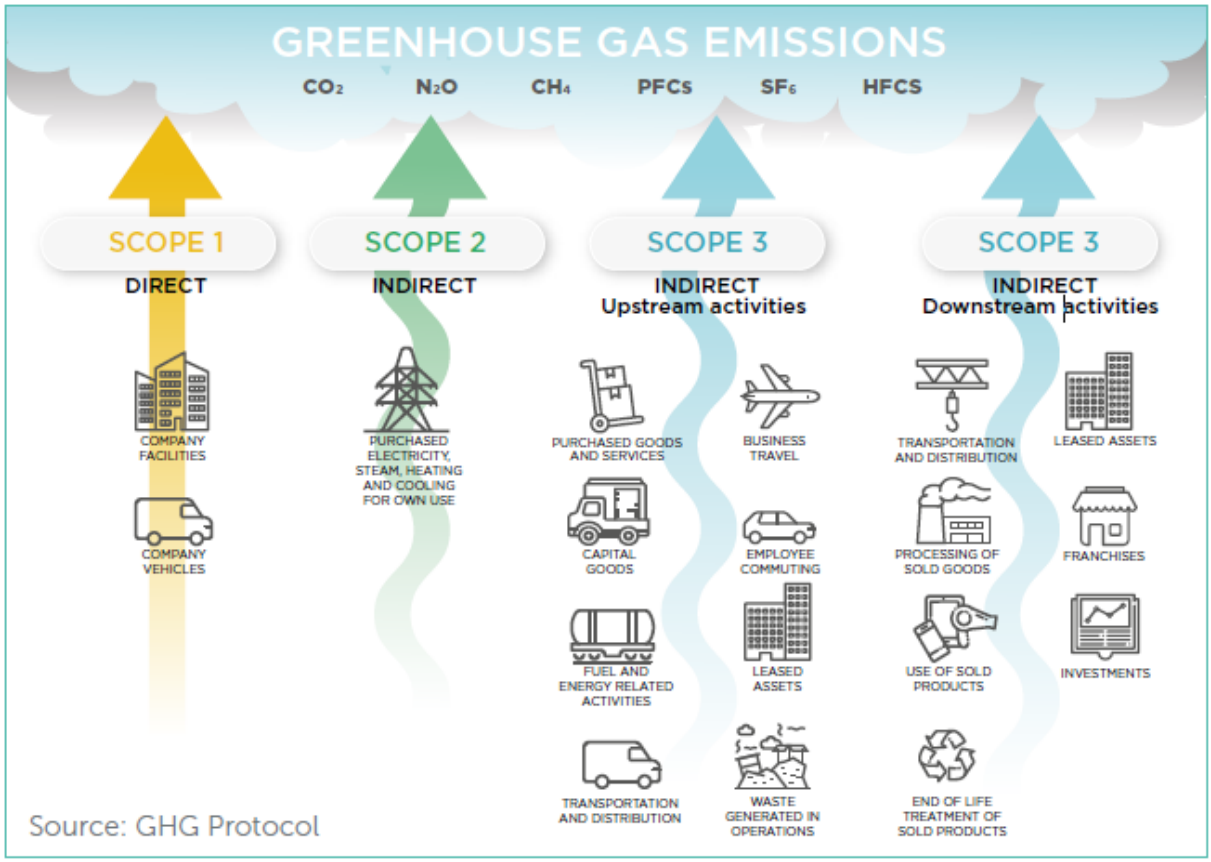
Scope 1
Gas, and Transport and Refrigerants

Scope 2
Electricity

Scope 3
Of the 15 Scope 3 categories (8 upstream and 7 downstream) we have selected the following based on materiality:
i. Category 1 – Purchased Goods and Services
ii. Category 3 – Fuel and Energy
iii. Category 4 – Upstream Transportation
iv. Category 5 – Waste
v. Category 6 – Business Travel
vi. Category 7 – Employee Commuting and Working from Home
vii. Category 9 – Downstream Transport
viii. Category 12 –End-of-Life Treatment of Sold Products

- Created a carbon reduction plan for each Scope and category.

- Set the Net Zero date and committed to updating our carbon footprint annually with April 2021 –March 2022 (FY 21/22) to be the first year post the base year.

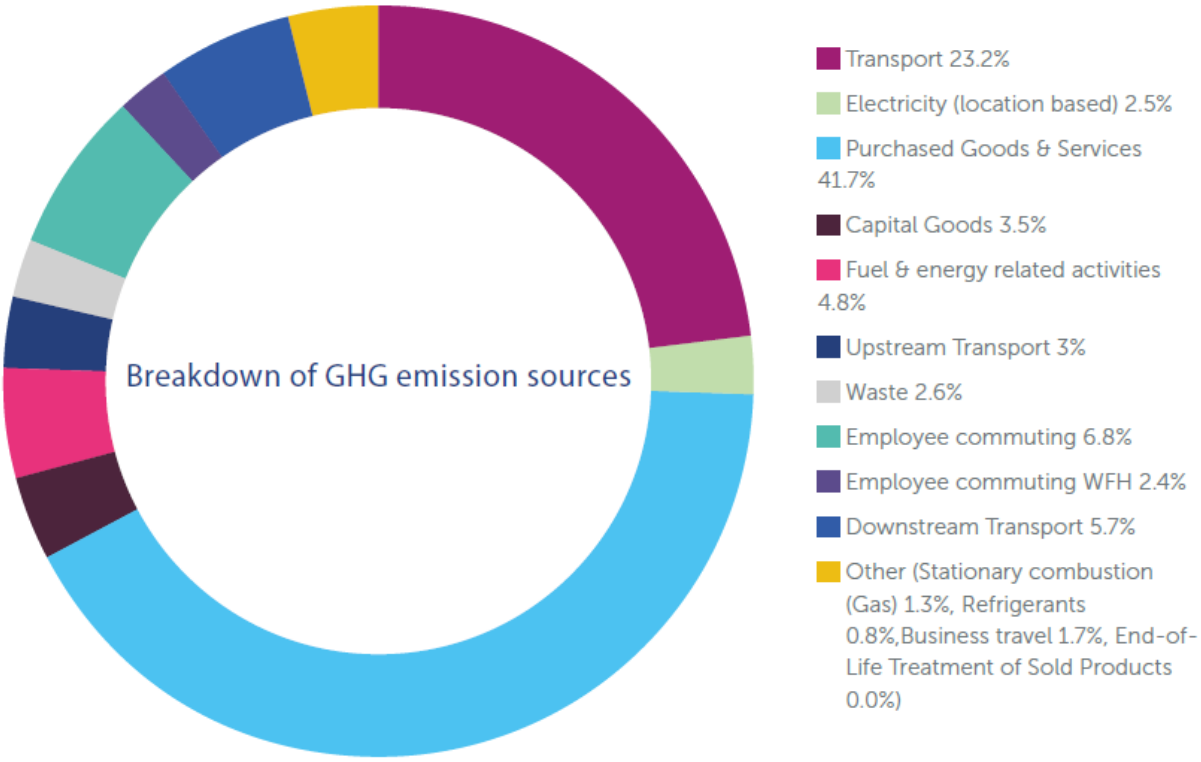


4 Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that were produced in a previous FY 21/22 year before the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured. NRS have chosen March 2021 – April 2022 (FY21/22) as our baseline year. NRS's baseline carbon emissions and first year post the base year carbon footprint is as follows:

This is our second year calculating our GHG emissions. As such, this is the first time we are able to assess how we are progressing towards our reduction targets against our baseline year emissions. Baseline emissions are a record of the greenhouse gases that were produced in a previous year prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured. This year we have re-baselined FY21-22 data due data improvements in four categories, Purchased Goods and services, Capital Goods, Upstream Transport and Downstream Transport. Re-baselining has allowed us to achieve a more accurate emissions and calculations for FY21/22 and improve the coverage of our calculations.

By comparing our emissions each year to our baseline year, it will allow us to see how far we have come on our journey to Net Zero and allow us to identify which areas we are succeeding in, as well as which areas need more focus. NRS FY22/23 GHG emissions footprint is as follows:


Breakdown of GHG emission sources
Transport 23.2%
Electricity (location based) 2.5%
Purchased Goods & Services 41.7%
Capital Goods 3.5%
Fuel & energy related activities 4.8%
Upstream Transport 3%
Waste 2.6%
Employee commuting 6.8%
Employee commuting WFH 2.4%
Downstream Transport 5.7%
Other (Stationary combustion (Gas) 1.3%, Refrigerants 0.8%,Business travel 1.7%, End-of-Life Treatment of Sold Products 0.0%)

Below is an itemised breakdown showing the amount of GHG emissions (tCO2e) produced by each Scope and category, comparing emission from FY22/23 to our baseline year calculation.

Scope/Category	Description	Total FY21/22 tCO_2e (rebase lined)	Total FY22/23 tCO_2e	FY23 GHG Footprint % make up	% Change FY21/22 to FY22/23
Scope 1:					
Stationary combustion (Gas)	Gas consumed	216.72	155.97	1.3%	-28%
Transportation	Owned and leased vehicles	2,720.25	2,697.07	23.2%	-1%
Refrigerants	HVACs	83.79	90.64	0.8%	8%
Scope 2:					
Electricity (Location based)[1]	Purchased electricity, for own use (grid average)	386.19	288.42	2.5%	-25%
Electricity (Market based)[2]	Purchased electricity, for own use (specific contract)	386.19	288.42	N/A	N/A
Scope 3:					
Cat 1: Purchased Goods and Services	Goods and services	8,043.80†	4,832.86	41.7%	-40%
Cat 2: Capital Goods	CapEx expenditure	505.10†	404.39	3.5%	-20%
Cat 3: Fuel & energy related activities	WTT[3] & T&D losses[4] from electricity stationary combustion of fuels and transport	861.50*	556.21	4.8%	-35%
Cat 4:Upstream Transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW[5]	200.58*†	346.55	3.0%	73%
Cat 5: Waste generated in operations	Waste	108.66	305.83	2.6%	181%
Cat 6: Business Travel	Land and air travel and hotel stays for business purposes	211.16*	194.57	1.7%	-8%
Cat 7: Employee commuting	Employees commuting to and back from work	1,367.42*	792.26	6.8%	-42%[6]
Cat 7: Employee homeworking	Employees working from home	293.57	275.53	2.4%	-6%
Category 9: Downstream transport	Transport between NRS and their clients that NRS's clients paid pay for	683.93†	662.61	5.7%	-3%
Category 12: End-of-Life Treatment of Sold Products	Waste disposal and treatment of products sold	–	.05	0.0%	N/A
Total Gross Emissions (Location Based)		**15,682.65**	**11,602.95**	**100%**	**-24%**
Less emissions avoided by procurement of renewable electricity		(0)	(0)		
Less emissions avoided by procurement of renewable electricity		(0)	(0)		
Total Gross Emissions (Market Based)		**12,948.43**	**100%**		
Less carbon offsets		(2,721)	(0)		
Total Net Emissions		**12,961.65**	**11,602.95**		

[1]Location based represents emissions from electricity consumption based on grid average emissions
[2]Market based represents emissions from electricity consumption based on specific energy contracts
[3]WTT - Well-to-tank emissions. Emissions associated with the extraction refinement and transport of fuels before consumption
[4]T&D losses – Transmission and distribution losses. Emissions associated with the energy lost during the transmission of electricity through the network
[5]WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels
[6]Emissions from employee commuting has fluctuated substantially due to a poor response rate from the employee commuting survey and therefore calculations have been based on average statistical data
†These categories have been re-baselined as new information has been shared within this category, this has increased accuracy of the glidepath and comparison against last years information
*The WTT in these categories have been distributed in different categories to the baseline to reflect FY22/23 calculations so they can be compared

To further understand our emissions, we have also recorded them using intensity ratios as this will allow us to track our emissions as our business grows and develops.

INTENSITY RATIOS	Gross Emissions (Location Based)		Gross Emissions (Market Based)		Net Emissions tCO_2e	
	FY21/22 (Year 1)†	FY22/23 (Year 2)	FY21/22 (Year 1)†	FY22/23 (Year 2)	FY21/22 (Year 1)†	FY22/23 (Year 2)
tCO_2e per employee (start of year)	12.21	9.02	12.21	9.02	10.09	9.02
tCO_2e per square meters	0.08	0.02	0.08	0.02	0.06	0.02
tCO_2e per million £ turnover	0.06	46.04	0.06	46.04	0.05	46.04

When calculating carbon emissions, the GHG Protocol Corporate Accounting and Reporting Standard states that a company must set its organisational boundaries.7 This can be done either by an "Equity Share" or "Control" approach. The Equity Share approach reflects a company's economic interests and percentage ownership of companies or subsidiaries to assign GHG emissions. The Control approach can follow two routes and defines the boundary by looking at either how much Financial or Operational Control a company has. To fully cover all of its operations and subsidiaries, NRS has selected the Operational Control method when setting our organisational boundary which will cover 100 percent of the GHG emissions over which it has operational control. The Operational boundary will include all three Scopes as outlined by the GHG Protocol. NRS's emissions are reported in tCO2e and have been calculated utilising the following formula:

Source emissions data x conversion factor* = total source emissions
Source unit x (tCO_2e/unit) = tCO_2e

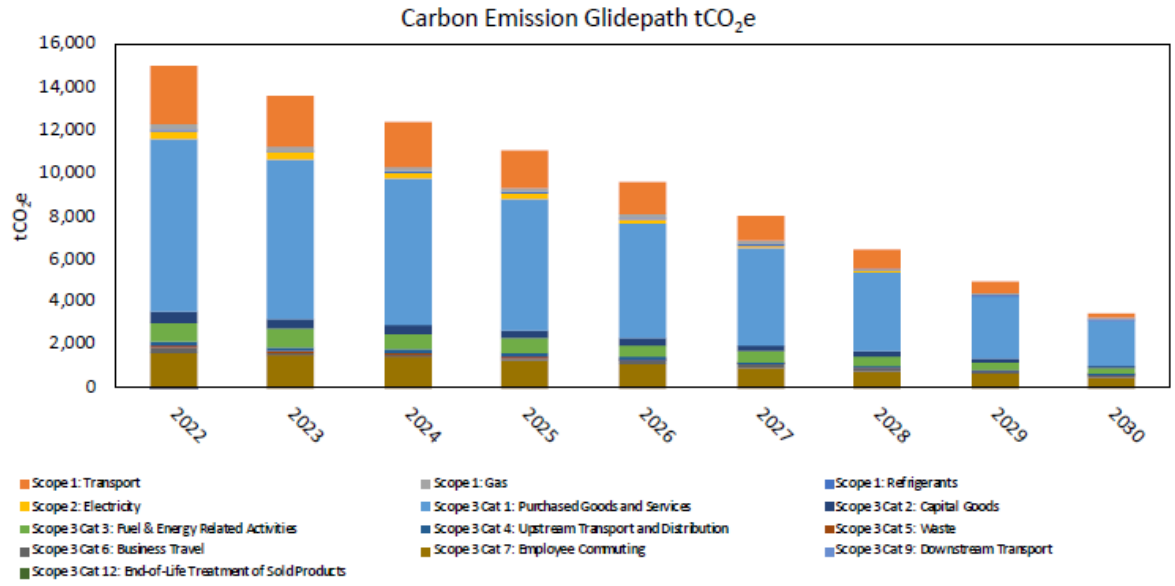
*Conversion factors are primarily derived from the latest:

- UK Government GHG conversion factors for Company Reporting
- DEFRA (Department for Environmental, Food and Rural Affairs)
- Environmentally extended input-output (EEIO) tables
  - EPA

5 Emission Reduction Targets

In order to continue our progress to achieving Net Zero, we have mapped out and planned a number of positive actions in order to achieve the following carbon reduction targets:
25% absolute reduction in emissions by 2025 from 2021 baseline levels
46% absolute reduction in emissions by 2027 from 2021 baseline levels
77% absolute reduction in emissions by 2030 from 2021 baseline levels

NRS Net Zero Glidepath



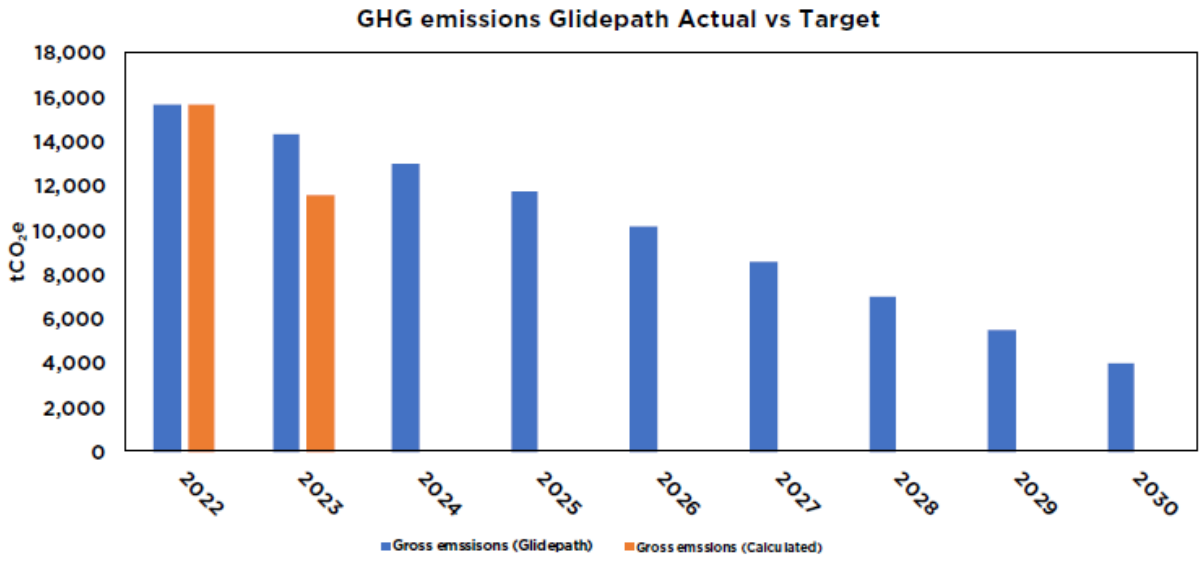
NRS's approach is to always focus our efforts on reducing our emissions, with significant planning and finances set aside to do this. However, a large proportion of our carbon emissions lie within scope 3, it is difficult to reduce these emissions within the short term as these are within our supply chain where we have influence but not control. To try and reduce these emissions NRS will use our purchase power and choice of suppliers to encourage the correct carbon reducing behaviour within our supply chain.

To keep our target GHG emissions reduction pathway on track to reach our Net Zero goal, we will report our total emissions against our target emissions every year. By regularly assessing and reporting our emissions we can ensure that we are holding ourselves accountable to our target reductions.

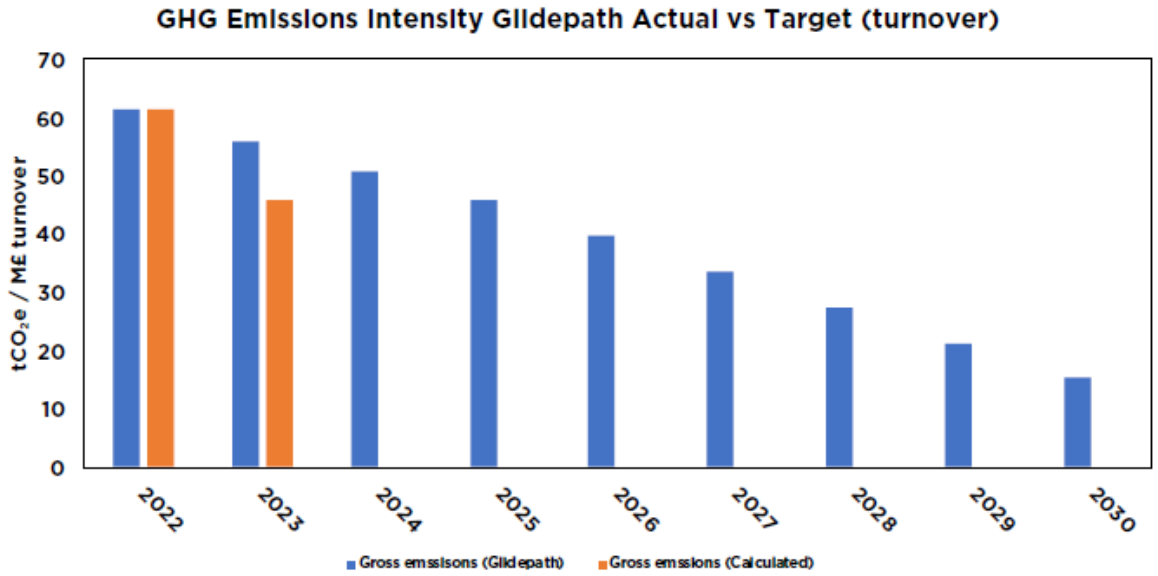
6 Current Emissions vs Target Emissions

During our Net Zero journey we are aware, that some years we will make better progress than others. We will report our total emissions against our target emissions every year. We will also use emissions intensity ratios to allow us to define our emissions data in relation to an appropriate

business metric, such as tonnes of CO2e per turnover as can be seen in the Graph GHG Emissions Intensity Glidepath Actual vs Target (turnover).



Our absolute emissions have decreased by 24% vs last year's emissions a reduction of approximately 4,079.70 tCO2e. This is mainly a result of a reduction of nearly 50% in purchased good and services. Additional categories where we achieved a reduction were electricity, employee commuting, fuel and energy related emissions, transport and capital goods these reductions have allowed us to achieve a 24% decrease in emissions. In two categories waste and upstream transport emissions increased due to an increased data coverage of the category.



To further understand the impacts of the change in our operations, we've calculated the intensity of emissions per million turnover, this will allow us to track the emissions we produce as our business grows and evolves. We will report this metric each year against our targets showing how our emission reduction strategies are allowing us to decouple our business activities from emissions. Above is our glidepath that shows the intensity of our emissions. This graph shows that our emissions have reduced overall, meaning that less pollution is being created per unit of turnover.

7 Emissions Reduction Plan

As a responsible business, NRS has for many years had a focus on the environment and reducing our carbon emissions. To drive this to the next level, we engaged the services of Sustainable Advantage to advise the NRS Board on global best practices for carbon reduction. We have a detailed carbon emissions reduction plan, the key actions of which are summarised below:

SCOPE 1: Stationary Combustion (Natural Gas)

What we are doing:

• Reduce reliance on gas use and replace gas boilers with electrical heating systems such as air source heat pumps, infra-red panels, electric storage heaters etc. where practical * more modern buildings, moving of sites, contract bids for new premise include insulation, grey water, electric charging points, ERC rating – speak to landlords about increasing efficiency. Warehouse, heating person not room – PPE to keep them warm.

• Ensure that all new facilities use minimal heating by making sure buildings are fully insulated.

• Understand how regularly each building is being monitored

What we plan to do:

• Identify sites with high gas consumption and perform energy surveys to identify capital expenditure (CapEx) opportunities

• Investigate new technologies as they become available and install these where practical (e.g., hydrogen powered boilers)

• Understand where there are gaps in the data and begin to install better monitoring and control systems

• Progressively replace brown gas consumption with renewable gas consumption

SCOPE 1: Transport (owned and leased vehicles)

What we are doing:

• Move diesel and petrol-owned and leased vehicles to electric vehicles (EV) as soon as is Practical.

• Where moving to EV cars was not practical, we have switched to hybrid cars.

• We have started installing EV charging points at our sites for our vans and cars.

• We have installed telematics in our vans to gather granular data on driver performance to issue further guidance.

What we plan to do:

• Provide driver training on how to drive more efficiently to reduce emissions

• Ensure EVs are charged using green electricity sources where possible including installing charging points at our sites which are supplied with green electricity contracts

SCOPE 1: Refrigerants

Whilst it is assumed fugitive emissions from refrigerant gases will remain the same due to lack of knowledge surrounding new technologies, we will endeavour to reduce our impact where possible.
What we plan to do:

• Avoid emissions through improved leak tightness; consider fitting leak-detection systems and following a regular maintenance schedule

• Ensure correct end-of-life treatment of refrigerant gases; recover and dispose of refrigerant gases correctly when maintaining, upgrading or decommissioning a system

• Substitute refrigerants with other less harmful substances e.g., refrigerant gas with zero ozone depletion potential (ODP) and low global warming potential (GWP)

• When renewing the HVAC system, choose the most efficient systems:

– Investigate systems using the least damaging refrigerant gasses with low potential leakage

– Installing new systems may offer energy savings as well as next generation refrigerants (HFOs (hydrofluoro-olefins) and natural refrigerants)

– Limit the use of refrigeration / air conditioning systems

SCOPE 2: Electricity

We aim to switch all our electricity contracts to green contracts as soon as it becomes feasible, in the meantime, we will endeavour to reduce our electricity consumption via the following:

What we are doing:

• When considering new locations considerations are made to ensure we use energy efficient systems wherever possible e.g., replacing lights with LED and using passive infra-red sensors (PIRs) where possible.

What we plan to do:

• Energy efficiency guides will be issued to all site staff to facilitate positive behavioural Change

• Energy surveys will be undertaken at sites consuming large amounts of electricity to identify CapEx opportunities

• Investigate opportunities to install green energy production facilities onsite where practicable (e.g., solar panels, wind turbines)

SCOPE 3 Category 1: Purchased goods and services and Category 2: Capital goods

NRS realises that much of the GHG reductions in this category will happen because of our suppliers reducing their carbon emissions and becoming more carbon aware as the UK progresses towards a Net Zero 2050. However, that does not mean that we will take a passive approach to the category especially as it accounts for 42.3% and 3.5% of our total emissions. To try and enact positive change in our suppliers we will:

What we are doing:

• Request life cycle assessments for products purchased and choose lower emission products

What we plan to do:

• Engage with tier 1 suppliers to first understand their carbon footprint (scopes 1 and 2) by sending out carbon surveys

• Be selective about working with sophisticated carbon suppliers (where possible), and additionally, support suppliers to reduce their emissions

• Work with suppliers to collaboratively set carbon emissions reduction targets

SCOPE 3 Category 4: Upstream transportation and distribution

We recognise this category relies on third parties and thus most of our reductions will happen as our transport carriers reduce their emissions in line with the Paris agreement to reach Net Zero by 2050. We plan on working with low carbon third-party transport carriers whenever possible, especially when transporting products from global manufacturers to our warehouse in the UK.

What we are doing:

• Undertaken a data collection and storage system upgrade. This has increased the quality of data for more accurate carbon emissions calculations and allows for better analysis of the upstream transportation of products and therefore allows us to consider transportation options with lower emissions

What we plan to do:

• Where practical, we will reduce the number of journeys made overall

• The majority of our upstream transport is by sea freight, which produces lower carbon emissions than other modes of transport so we will engage with these carriers to identify their carbon reduction plans to ensure they align with ours

SCOPE 3 Category 5: Waste

What we are doing:

NRS already follows the waste hierarchy where a preference is given to:

• Reduce the waste generated

• Re-using / recycling as much as possible

• Residual general waste is to be incinerated to limit the volume of waste that goes to landfill

• We track the disposal methods of our various waste streams and encourage waste management companies to change suppliers who send waste to landfill

What we plan to do:

• Staff training programmes will be rolled out to provide clear, consistent training and information to minimise waste and maximise recycling

• We will track the disposal methods of our various waste streams and encourage waste management companies to change suppliers who send waste to landfill

• NRS aims to have zero waste to landfill by 2027

SCOPE 3 Category 6: Business travel

What we are doing:

• COVID-19 has taught us that video conferencing tools such as Teams can very successfully host meetings. We are encouraging our staff to continue to embrace this technology to minimise travel

• Encourage the uptake of EV vehicles by paying favourable mileage reclaim rates and considering the installation of EV charging points at our site, where practical

What we plan to do:

• We will also begin collecting more granular data on hotel stays to better calculate our GHG emissions in future years

• Where travel is required, we will prioritise carbon-reducing travel modes, choosing rail over air and / or cars

• Pay favourable mileage reclaim rates for EV vehicles – not sure if you already do this

• Implement a travel booking system to increase the ease of choosing lower carbon transport Methods

SCOPE 3 Category 7: Employee commuting

What we are doing:

We recognise that we cannot massively influence what modes of travel our employees use. That said we need to do all we can to encourage them to join us on our sustainable journey. We will endeavour to achieve this by:

• Sending a travel survey to each one of our employees to understand how they currently get to and from work. Due to a low response rate in the commuter survey for two consecutive years, we will endeavour to educate and incentivise employees to complete the commuter survey

• Putting in place initiatives to include:

– Cycle-to-work schemes
– Encouraging carpool arrangements
– Providing information on public transport alternatives
– Paying favourable mileage reclaim rates to EV vehicles

What we plan to do:

• Incentivise commuter survey participation to increase response rates

• Install EV charge points at our office locations

SCOPE 3 Category 12: End-of-Life Treatment of Sold Products

What we are doing:

• Investigating the sustainability of sourcing raw materials

• Looking into the recyclability and biodegradability of packaging

What we plan to do:

• Implement the results of the investigations mentioned above to increase the sustainability of Products.

8 Conclusion

In our pursuit of Net Zero emissions within NRS, we've taken substantial steps to reduce our carbon footprint. Initiatives include but are not limited to optimising the supply chain to reduce emissions from purchased goods and services, promoting sustainable commuting through Cycle-to-work schemes, and encouraging the use of electric vehicles.

We've also prioritized waste reduction, emphasizing re-use and recycling, while diligently considering energy-efficient systems in new locations. Recognizing the need for transparency, we've increased

data levels for waste and downstream transport, using this information to increase our coverage of our emissions.

While proud of our achievements, we have acknowledged areas for improvement. Our commitment to transparency and continuous improvement reflects our dedication to a sustainable future, as we strive to be leaders in environmentally responsible healthcare operations.

NRS will recalculate our carbon footprint annually for each year, with 2022/23 being the first post-base year. We will track how we are performing vs our targets and adjust our methods to ensure we stay on track to hit our Net Zero target. NRS will continue to do all we can to minimise our emissions and do our part to minimise the negative effects of climate change on the planet.

Signed By:

Mark Baumann

Managing Director

2022-23 NRS Carbon Reduction Plan

Final Audit Report 2025-11-14

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