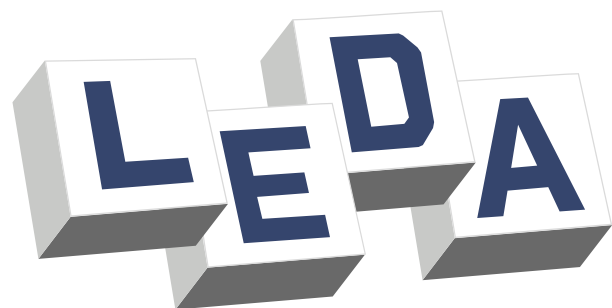
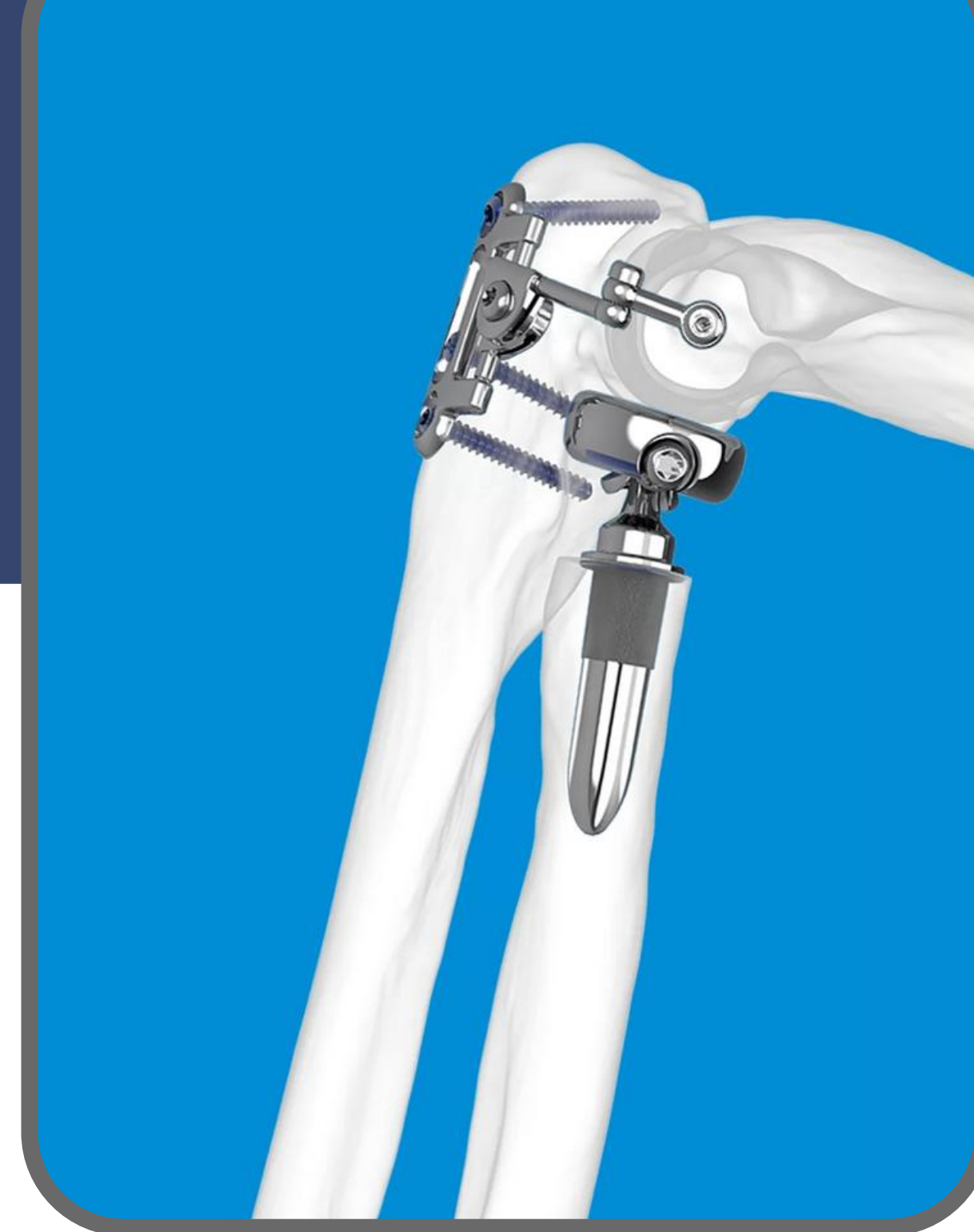




LED A Orthopaedics

Greenhouse Gas Emissions
Inventory Report
Reporting Period: 2025

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Introduction

1.1 About This Report

This report contains the carbon footprint of the organisation Leda Orthopaedics Limited for the reporting period 2025-01-01 to 2025-12-31 .

The purpose of this report is to disseminate the inventory of greenhouse gas (GHG) emissions in accordance with the principles of relevance, accuracy, consistency, completeness, and transparency.

This report is intended for all stakeholders interested in the GHG emissions inventory and the associated reporting structure and explanations.

This report:

- Covers the footprint of the entire organisation: Leda Orthopaedics Limited.
- Has been prepared in accordance with the Greenhouse Gas Protocol reporting standards.
- Has been aligned with Land Sector and Removals Guidance where applicable.
- Uses primary data where possible; conservative estimates otherwise.
- Excludes targets, forecasts, removals, and offsets.

The reporting period covered in this document is 2025-01-01 – 2025-12-31 . Any deviation in future reporting cycles will be disclosed at publication.

Further methodological details are provided in Section 2 (Methodology) and Appendix I.



2. Methodology

This assessment of greenhouse gas (GHG) emissions is compliant with the Greenhouse Gas Protocol, a globally recognised standard jointly developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

The Greenhouse Gas Protocol provides comprehensive and standardised frameworks for quantifying and managing GHG emissions across private and public sector operations, value chains, and mitigation efforts.

2.1 GHG Protocol Accounting Principles

Five key accounting principles are central to the Greenhouse Gas Protocol methodology:



01

Relevance

Ensures that GHG data collection accurately records and presents all emissions relevant to the organisation.

02

Completeness

Captures all emitted GHGs. If any emission sources are omitted, clear and detailed justifications are provided.

03

Consistency

Applies uniform calculation methods over time. Any changes in data sources, boundaries, or emission factors are transparently reported.

04

Transparency

All collected data, assumptions, approximations, and emission factors are clearly documented and auditable.

05

Accuracy

Quantification avoids systematic over- or underestimation and aims to minimise uncertainties wherever feasible.

2.2 Greenhouse Gases Covered

In accordance with the Greenhouse Gas Protocol, the emissions inventory encompasses the following primary greenhouse gases:

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Nitrous oxide (N₂O)
- Sulphur hexafluoride (SF₆)
- Nitrogen trifluoride (NF₃)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)

Additionally, carbon dioxide and methane of biogenic origin (BioCO₂ and BioCH₄) are included in the non-fossil accounting categories. Other greenhouse gases not covered by the Kyoto Protocol but with a recognised global warming impact are reported separately as out-of-scope emissions.



2.3 Emission Scopes and Categories

The Greenhouse Gas Protocol classifies emissions into three distinct scopes:

Scope 1

Direct GHG emissions originate from sources owned or controlled by the organisation.

Scope 1 encompasses four activity categories, Scope 2 includes two categories, and Scope 3 consists of fifteen categories across upstream and downstream activities.

To assess the global warming impact of emissions, greenhouse gases are evaluated using the Global Warming Potential (GWP) over a 100-year timeframe.

Activity categories may be customised in naming, order, or subdivision to enhance transparency and comparability within the organisation, while remaining directly linked to the standard Greenhouse Gas Protocol categories. Detailed descriptions and references for each activity category are provided in Section 4.

Scope 2

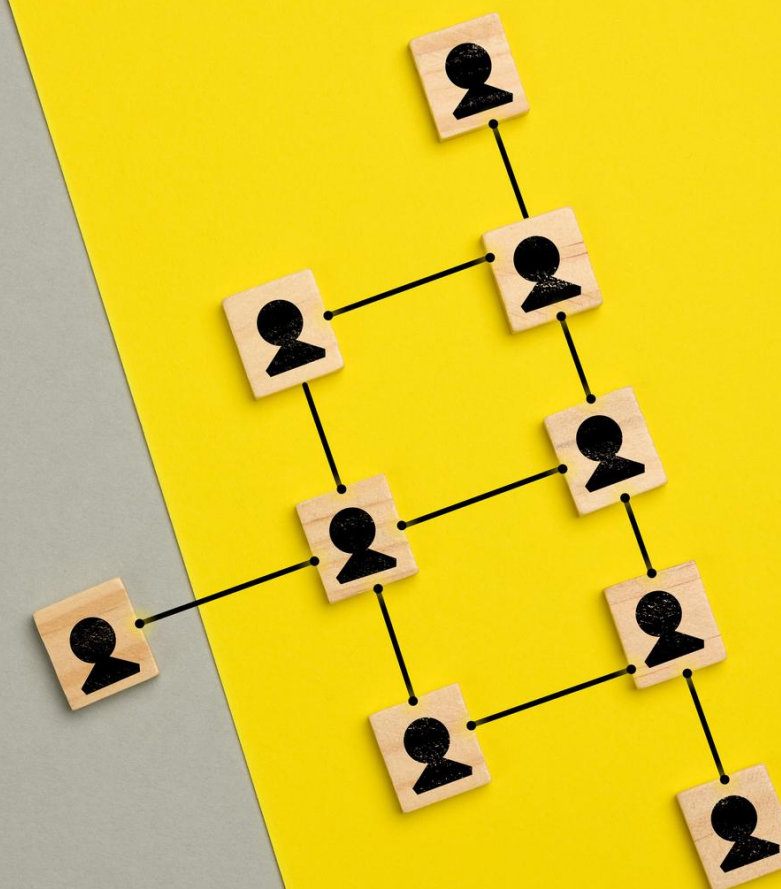
Indirect GHG emissions result from purchased electricity and other energy carriers.

Scope 3

Other indirect GHG emissions beyond those covered by Scope 2 that happen elsewhere in the value chain, both upstream and downstream.



3. Organisational Boundaries



The organisational boundaries for this report were established using the **Operational Control approach** for consolidation.

Under this approach, the organisation accounts for **100% of the greenhouse gas (GHG) emissions** from operations and value chain activities over which it has operational control. Operational control is defined as the full authority to introduce and implement operating policies at an operation.

The organisational structure of the reporting entity is outlined below. This report includes the emissions footprint of the following sub-unit: **Leda Orthopaedics Limited**.

Operational Boundaries

Details on the description of the activity categories, their rationale for inclusion, and corresponding Greenhouse Gas Protocol references are provided in the tables below.

4.1 Direct Emissions (Scope 1)

Activity Category	Description	Rationale to Include	GHG Protocol Reference
Stationary Combustion	Emissions resulting from combustion of fuels in stationary sources.	Directly related to the organisation's operations.	1.1 Stationary combustion
Mobile Combustion	Emissions from combustion of fuels in company owned or controlled mobile sources.	Directly related to the organisation's operations.	1.2 Mobile combustion
Process Emissions	Emissions released during production processes.	Directly related to the organisation's production processes.	1.3 Process emissions
Fugitive Emissions	Emissions from leakage of refrigerants or direct release of greenhouse gases.	Important indicator for potential leaks or system losses.	1.4 Fugitive emissions

4.2 Energy Indirect Emissions (Scope 2)

Activity Category	Description	Rationale to Include	GHG Protocol Reference
Purchased Electricity	Emissions from generation of electricity purchased by the company.	Major source of indirect emissions.	2.1 Purchased electricity
Purchased Steam, Heat & Cooling	Emissions from generation of purchased steam, heating, or cooling.	Relevant additional source of indirect emissions.	2.2 Purchased steam, heat, cooling

4.3 Other Indirect Emissions — Upstream (Scope 3)

4.4 Other Indirect Emissions — Downstream (Scope 3)

Activity Category	Description	Rationale to Include	GHG Protocol Reference
Goods & Services	Embedded emissions in purchased goods and services.	Important overview of major indirect supply-chain emissions.	3.1 Purchased goods and services
Capital Goods	Embedded emissions in long-term assets such as buildings, vehicles, and machinery.	Overview of emissions from long-term investments.	3.2 Capital goods
Energy Supply	Emissions from production of fuels and energy used in other categories.	Reflects upstream emissions linked to energy use.	3.3 Fuel- and energy-related activities
Transport Upstream	Emissions from upstream transportation and distribution.	Captures logistics-related indirect emissions.	3.4 Upstream transportation and distribution
Waste	Emissions from disposal and processing of waste generated in operations.	Indicator of waste stream impacts.	3.5 Waste generated in operations
Business Travel	Emissions from transportation of employees for business purposes.	Important for managing travel-related emissions.	3.6 Business travel
Employee Commuting	Emissions from employee commuting in non-controlled vehicles.	Supports management of commuting emissions.	3.7 Employee commuting
Leased Assets (Upstream)	Emissions from operation of assets leased by the organisation.	Reflects emissions from leased operations.	3.8 Upstream leased assets

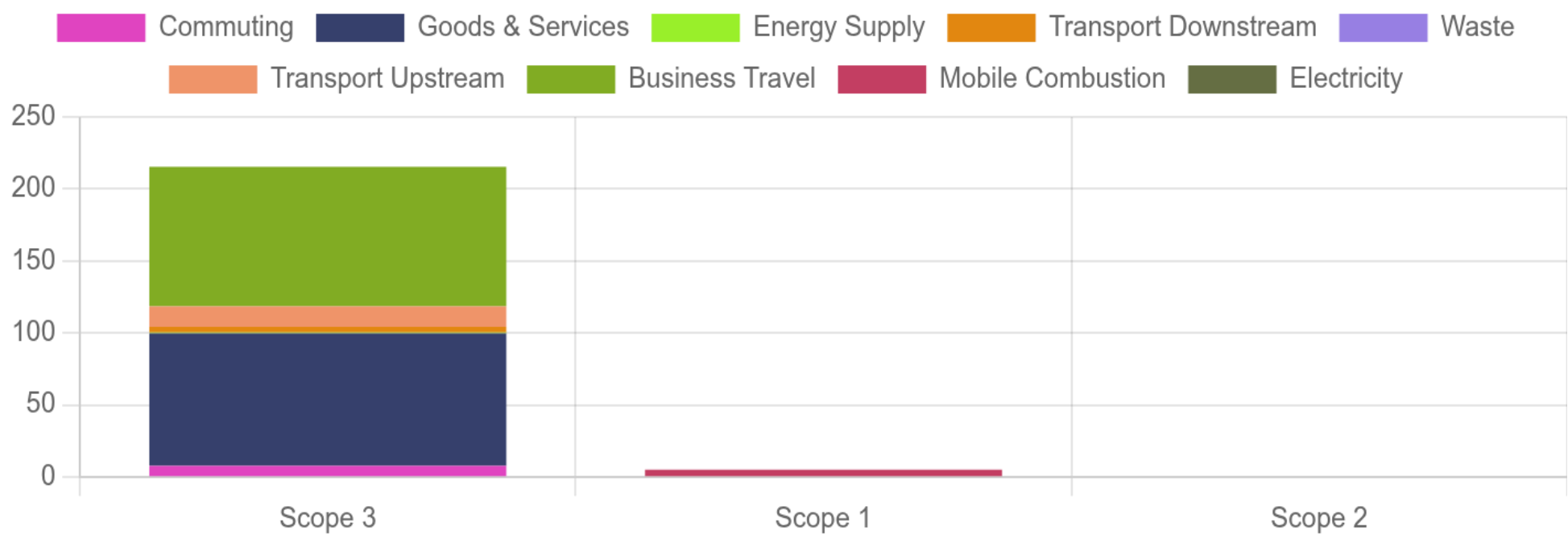
Activity Category	Description	Rationale to Include	GHG Protocol Reference
Transport Downstream	Emissions from downstream transportation not paid for by the company.	Captures downstream logistics emissions.	3.9 Downstream transportation and distribution
Processing of Sold Products	Emissions from further processing of sold products.	Lifecycle impact of products.	3.10 Processing of sold products
Use of Sold Products	Emissions from energy use during the product's lifetime.	Important for full lifecycle assessment.	3.11 Use of sold products
End-of-Life of Products	Emissions from disposal of products at end of life.	Captures final lifecycle emissions.	3.12 End-of-life treatment of sold products
Leased Assets (Downstream)	Emissions from assets leased out by the organisation.	Reflects indirect emissions from lessors.	3.13 Downstream leased assets
Franchises	Emissions related to operation of franchises.	Captures franchise-related emissions.	3.14 Franchises
Investments	Emissions associated with financial investments.	Supports understanding of investment-related impacts.	3.15 Investments

More details on the applied reporting framework are provided in **Methodology Details (Appendix I)**.

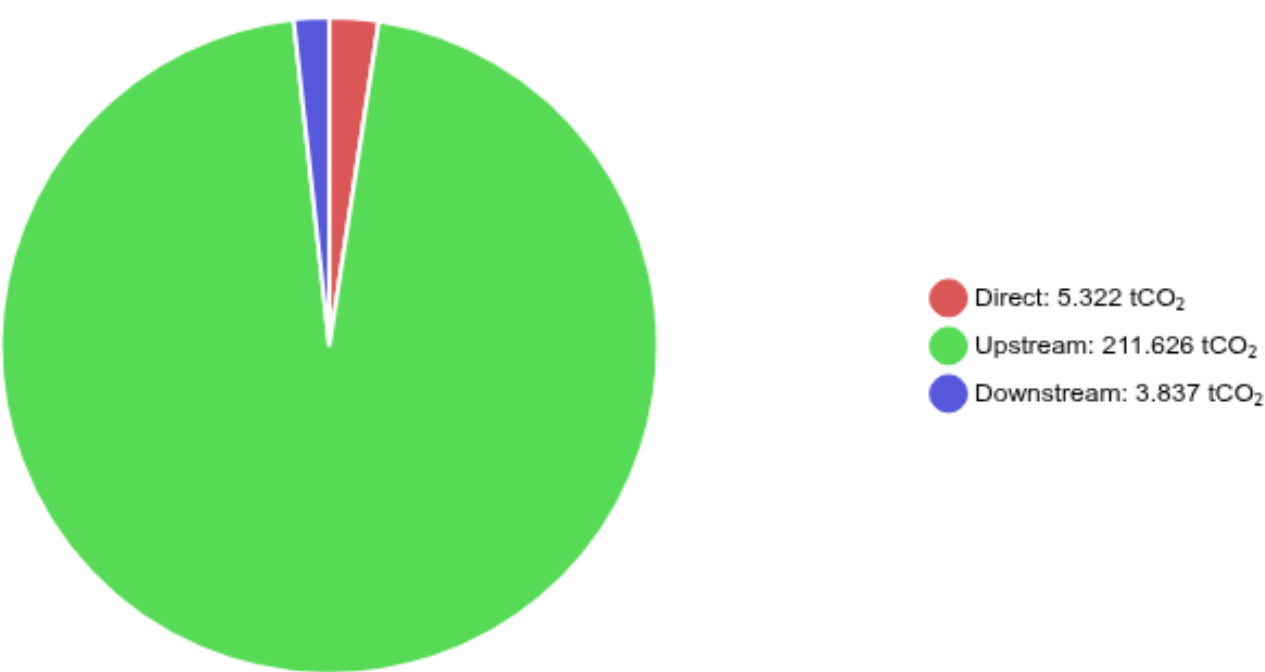
5. GHG Fossil Emissions Inventory

In the reporting period **2025**, the total fossil greenhouse gas emissions for the reporting organisation amount to **220.79 tCO₂e**.

A breakdown of emissions by activity category and scope is provided below.

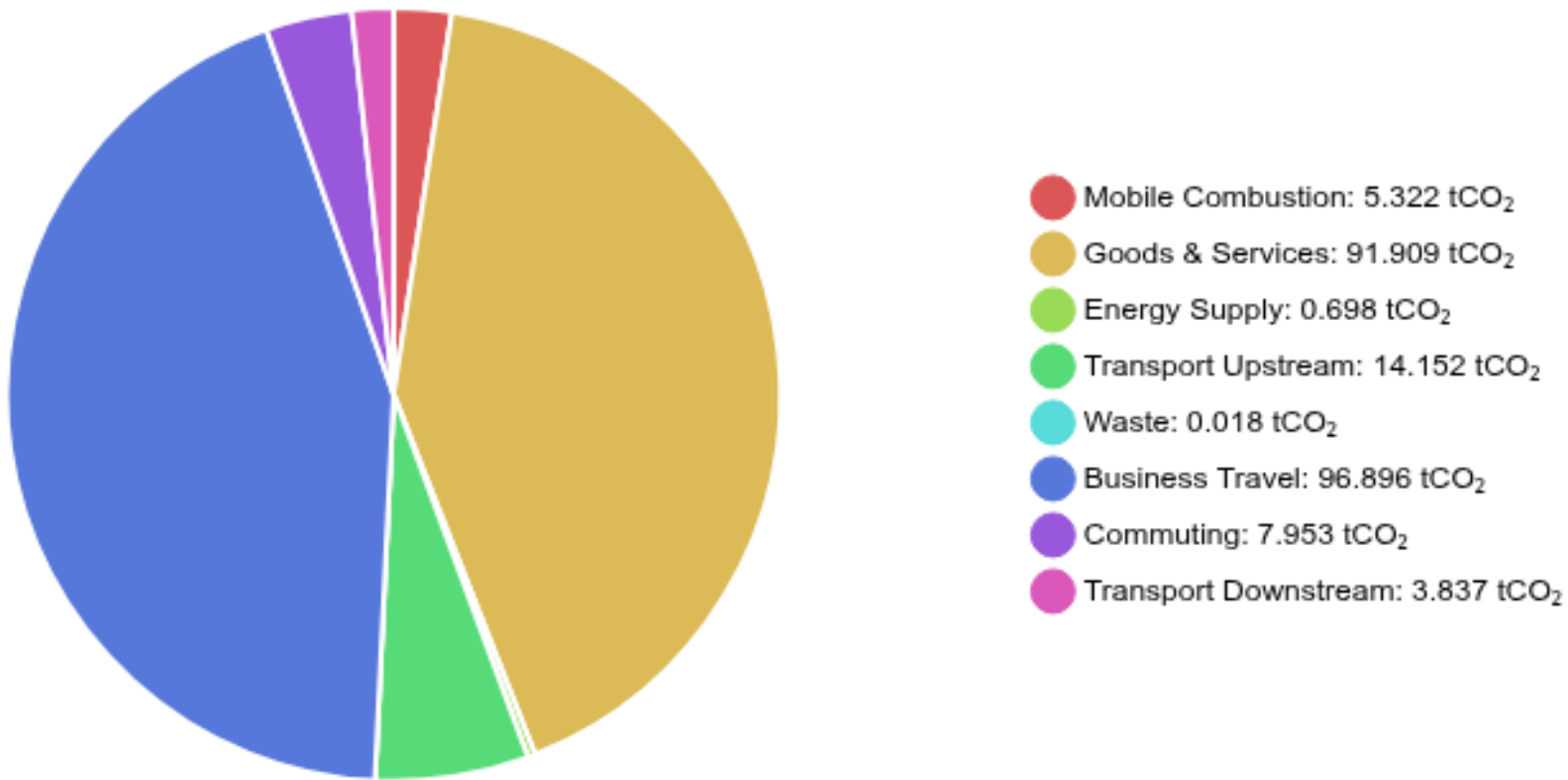


Emissions by Mini Scope



Emissions

By Scope Category



Mini Scope	Total Emissions (tCO ₂ e)	Share of Total (%)	Certainty (95%)
Direct	5.32	2.41	-19% to 24%
Stationary Combustion	0.00	0	0% to +0%
Mobile Combustion	5.32	100	-19% to +24%
Process Emissions	0.00	0	0% to +0%
Fugitive Emissions	0.00	0	0% to +0%
Electricity	0.00	0	0% to 0%
Electricity	0.00	0	0% to +0%
Steam, Heat and Cooling	0.00	0	0% to +0%
Upstream	211.63	95.85	-7% to 8%
Goods & Services	91.91	43.43	-0% to +0%
Capital Goods	0.00	0	0% to +0%
Energy Supply	0.70	0.33	-1% to +1%
Transport Upstream	14.15	6.69	-8% to +9%
Waste	0.02	0.01	-13% to +15%
Business Travel	96.90	45.79	-15% to +18%
Commuting	7.95	3.76	-23% to +30%
Leased Assets as lessee	0.00	0	0% to +0%
Downstream	3.84	1.74	-36% to 56%
Transport Downstream	3.84	100	-36% to +56%
Use of product	0.00	0	0% to +0%
End-of-life of product	0.00	0	0% to +0%
Processing of product	0.00	0	0% to +0%
Investments	0.00	0	0% to +0%
Leased Assets as lessor	0.00	0	0% to +0%
Franchises	0.00	0	0% to +0%

Appendix I

Methodological Details

The GHG emissions inventory reflects the consolidation of emissions data in accordance with the Greenhouse Gas Protocol reporting standards, including the **Corporate Accounting and Reporting Standard (2004)**, the **Corporate Value Chain Accounting and Reporting Standard (2011)**, the **Land Sector and Removals Guidance (LSRG)**, and all associated guidance documents.

Click to go to the detailed explanation 



01

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GHG Classification Structure

As presented in Section 5, reported GHG emissions are organised and aggregated into their respective activity categories and activity category groups. Each activity category is directly linked to a Greenhouse Gas Protocol classification ranging from 1.1 to 3.15.

Carbon offsets are not reported in this inventory and have not been deducted from total emissions.

Global Warming Potential

The following greenhouse gases are included in this assessment:

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Nitrous oxide (N₂O)
- Sulphur hexafluoride (SF₆)
- Nitrogen trifluoride (NF₃)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)

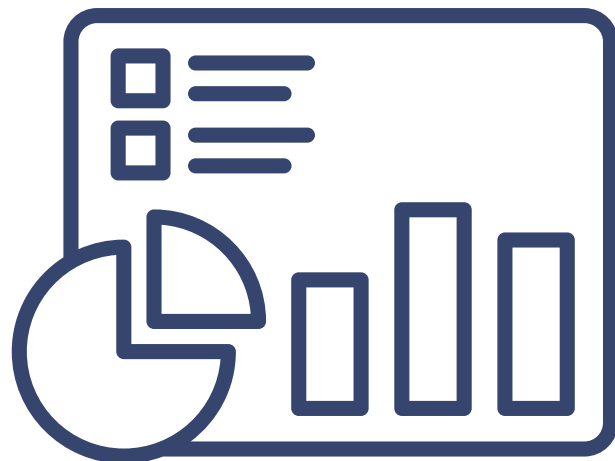
Emissions are expressed as carbon dioxide equivalents (CO₂e), using Global Warming Potential values over a 100-year time horizon (GWP100). GWP values are sourced from the IPCC Fourth, Fifth, or Sixth Assessment Reports (AR4, AR5, AR6), in accordance with the methodological choices of the emission factor publishers.

Activities for which a further split by individual GHGs is unavailable are reported under the CO₂e* category. A complete GHG split is available in Appendix II.



Additional Radiative Forcing Effects

Aviation-related emission factors include additional radiative forcing effects arising from gas and aerosol emissions and changes in cloud formation. A central multiplier applied to GWP100 values reflects best available scientific evidence while remaining consistent with UNFCCC reporting conventions.

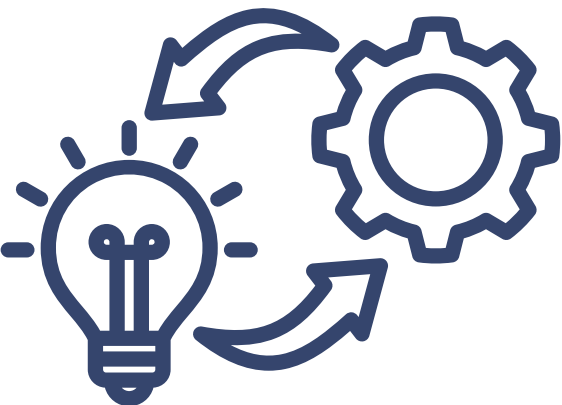


Dual Reporting in Scope 2

Total reported emissions include electricity emissions calculated using the **market-based method**, accounting for contractual instruments and other market mechanisms. In line with Greenhouse Gas Protocol disclosure requirements, this report supports dual reporting.

Both market-based and location-based Scope 2 results are presented in the consolidated emissions tables in Appendix II. The total emissions figure throughout this report reflects the market-based method.

Approach to Emission Factors



Emission factors were selected based on relevance, geographic specificity, and methodological consistency. Priority was given to localised and authoritative sources where available.

Publisher	Publication	Version
Department for Energy Security and Net Zero (UK)	UK.gov GHG Reporting Factors	2025
Eco Sourcing Hub Ltd	Eco Sourcing Hub Ltd	Framework 1.0
Community Shared Data	Shared	dynamic
User Defined	Custom	user-specific

Each emission factor used has a validity period overlapping with the activity application period. Where multiple factors apply, the median date of the activity period determines factor selection².

Approach to Base Year Reporting



Reporting period **2023** represents the base year for **Leda Orthopaedics Limited**. No methodological changes occurred between the base year and the current reporting period.

Base year recalculations will only be applied if required to preserve meaningful comparison over time. Circumstances that may trigger a base year recalculation include, but are not limited to:

- changes to organisational boundaries (e.g. mergers, acquisitions, or divestments)
- changes to reporting boundaries, including revisions to excluded categories
- significant changes to calculation methodologies
- significant changes to data sourcing strategies
- significant changes to emission factor selection

No base year recalculation was required for the current reporting period.



Uncertainty Assessment

Uncertainty was assessed using the Greenhouse Gas Protocol Quantitative Uncertainty Guidance. Activity data uncertainty and emission factor uncertainty were evaluated separately and propagated across the inventory using lognormal distribution assumptions.

Final uncertainty estimates are expressed as 95% confidence intervals. Aggregation occurs first at activity category level and subsequently across the full emissions inventory. This approach yields a conservative upper-bound uncertainty estimate.

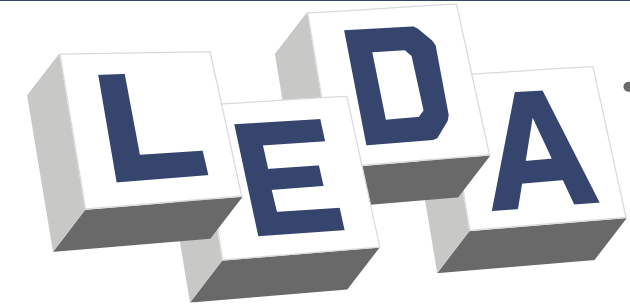
Land Emissions and Removals

Land emissions and removals are assessed in accordance with the GHG Protocol Land Sector and Removals Guidance. Fossil and land-based emissions are reported separately across land management, land-use change, undefined land activities, and gross biogenic emissions and removals.

Revision and Auditing

This emissions inventory has been prepared with a high degree of attention to completeness and accuracy. Any future revisions or third-party audits will be documented transparently in subsequent reporting cycles.

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Eco Sourcing Hub
REDUCE COSTS, EMISSIONS & RISKS

About Eco Sourcing Hub

- Eco Sourcing Hub Ltd is a sustainability-focused organisation providing tools and services to support greenhouse gas (GHG) accounting, reporting, and environmental performance analysis.
- The organisation supports companies in structuring, managing, and reporting emissions data in alignment with internationally recognised standards, including the **Greenhouse Gas Protocol**.
- Eco Sourcing Hub's reporting framework is designed to enable transparent data collection, methodological consistency, and audit-ready disclosures across organisational, operational, and reporting boundaries.
- The platform supports structured emissions inventories, activity categorisation, and standardised reporting outputs suitable for internal decision-making, regulatory disclosure, and stakeholder communication.