



Celltrion Health UK Ltd 2026 Carbon Reduction Plan



Carbon Reduction Plan Template

Celltrion Healthcare UK Ltd

20th March 2026

Commitment to achieving Net Zero

Celltrion Healthcare UK (hereinafter ‘We’, ‘UK office’) is aware that climate change is a major challenge to a healthier future. In the past years, our planet has witnessed the warmest decade recorded, not to mention a series of extreme weather events. We recognize the interconnection between climate change and human actions and acknowledges the company’s shared responsibility to address climate change with the international community.

Hence, the UK office pledges to achieve Net-Zero by 2045. To achieve the pledge, the company aims to reduce 84% of the Scope 1+2 and 38.3% of the Scope 3 emissions by 2035 compared to our baseline emissions.

Baseline Emissions Footprint

Baseline Year: 2025 (Revised)

Additional Details relating to the Baseline Emissions calculations.

<Baseline Year Recalculation>

Celltrion Healthcare UK undertaken a recalculation of our baseline emission. This transition ensures our commitment to align with the Science Based Targets initiative (SBTi) Net – Zero Standard, alongside the GHG Protocol Corporate Standard and PPN 06/21 requirements. The recalculation was conducted in accordance with the GHG Protocol Corporate Standard’s guidance on Base Year Recalculation, ensuring that our reported emissions reflect a significant expansion of our reporting boundary.

While a previous baseline was established in 2022, we have elected 2025 as our new baseline for following reasons:

- ◆ **Expansion of Scope 3 boundary:** We have expanded our reporting to include all relevant Scope 3 categories (categories 1, 2, 3, 11, and 12), in addition to the five mandatory categories introduced in PPN 06/21 (4, 5, 6, 7 and 9). This ensures that our Net zero target and the roadmap cover the full value chain.
- ◆ **Strategic Alignment:** The new baseline represents a more accurate and enhance completeness for data to achieve 78% absolute (Scope 1,2 and 3 combined) reduction by 2035 and reach Net Zero by 2045.

<Organizational Boundary>

The operational control approach defined by the GHG Protocol has been applied to consolidate and calculate our emissions. The operational boundary covers all facilities of the UK office, which the entity has the full authority of operations.

<Scope 1 & 2>

Scope 1



Scope 1 emissions encompass mobile combustions from company-owned and lease vehicles. As of this reporting period, Celltrion Healthcare UK has no emissions stemming from stationary combustion, as our entity do not utilize on-site fossil fuel-based heating or power generation systems.

*Fugitive emissions from refrigerants are also included, though immaterial

Scope 2

Scope 2 emissions consist of purchased electricity used for office operations and the charging of company – owned Battery Electric Vehicles (BEVs) and Plug-in Hybrid Electric Vehicles (PHEVs).

Due to the terms of the lease agreement, where utility bills are managed by the landlord, where certain period have limited data. Emissions for period with limited data were calculated by verified average electricity rates and average monthly cost to ensure full coverage of the office's electricity usage throughout 2025.

The reported emissions rate is calculated in accordance with the location – based methodology.

<Scope 3>

Category 1:

Emissions from all purchased goods and services for office operations have been accounted. The emission was accounted by using supplier – specific and spend – based methodologies.

- ◆ Supplier – specific: applied LCA (Life cycle Assessment) results available for the products that we purchase from the parent company, covering cradle – to – gate stage
- ◆ Spend – Based: for general purchase of goods and services, emissions were calculated using the latest UK DEFRA SIC (Standard Industrial Classification) multipliers

Category 2:

Emissions from the procurement of capital asset, including IT equipment, leasehold land and buildings, office furniture.

- ◆ Supplier – Specific: applied product-specific emission factors provided by suppliers from IT equipment
- ◆ Spend – based: utilize UK DEFRA SIC multipliers for all other capital assets

Category 3 (not included in Scope 1 or 2):

Emissions were accounted for using average – date methodology:

- ◆ Included Well – to – tank (WTT) emissions from company vehicles
- ◆ Included indirect energy – related emissions from office operations

Category 4:

Emissions from all transportation and distribution services paid by the office have been accounted by following methodology:

- ◆ Distance – based: Applied to majority of upstream inbound transportation
- ◆ Spend – based and Average – data: Applied to the inbound logistics of capital goods and warehousing activities, respectively
- ◆ Supplier specific & Distance – based: Utilized for outbound downstream transportation depending on the data availability from logistics partners

Category 5:

Emissions from waste disposal were accounted for using an average data methodology:



- ◆ The waste management is centralized by the landlord, and the emission were calculated by the total building waste stream and treatment methods
- ◆ Then, site – specific proportion was applied to reflect the emissions for the UK entity.

Category 6:

Emissions from all business travel using public transportation and employee – owned vehicles (excluding company – owned vehicles) have been accounted for

- ◆ Distance – based: Applied to most of the travel using public transportation and employee – owned vehicles
- ◆ Spend – based: In case specific travel distance or mode is not available for public transportation

Category 7:

Emissions from the commute of employees who regularly commute to the office (i.e. not field-based employees) have been accounted for in the calculation

- ◆ Distance – based: applied to for commuting by personal vehicles and public transit
- ◆ Average – data: incorporated home – office energy consumption based on the total hours of remote working days

Category 9:

As Celltrion Healthcare UK manage and pays for all the transportation, including delivery to wholesalers and final customers, all transportation and distribution emissions are incorporated in Category 4

Category 11:

This category accounts for the indirect energy consumption required for the cold-chain storage of pharmaceutical products

- ◆ Emissions from deliveries directly to patients were excluded to remain complaint with GDPR privacy regulations

Category 12:

Emissions from the disposal and treatment of packaging materials of all products sold in the UK

- ◆ The volume of the waste was calculated based on the weights of each packaging materials and annual sales volumes

Baseline year emissions: 2025 (Revised)

EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	13.95
Scope 2	3.94
Scope 3 (Category 1-7,9,11,12)	30,747.83
Total Emissions	30,765.72



Current Emissions Reporting

Reporting Year: 2025	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	13.95
Scope 2	3.94
Scope 3 (Category 1-7,9,11,12)	30,747.83
Total Emissions	30,765.72

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets. We project that carbon emissions will decrease over the next five year to 13.75 tCO₂e for Scope 1+2 and 28,050.6 tCO₂e for Scope 3 by 2030. This is the reduction of 23% and 8.8% accordingly. This reduction plan aligned with the SBTi -1.5 °C pathway.

Table 1. GHG Emissions Reduction Roadmap (Scope 1+2)

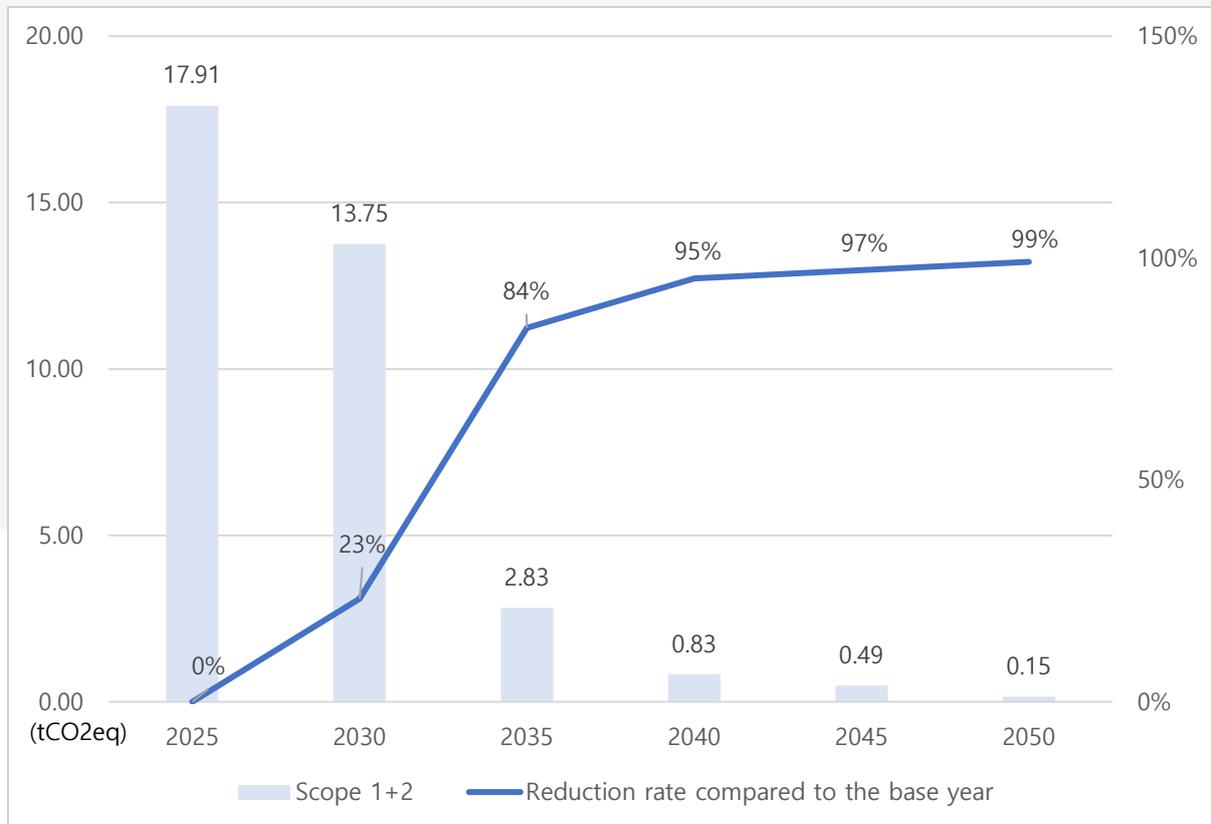
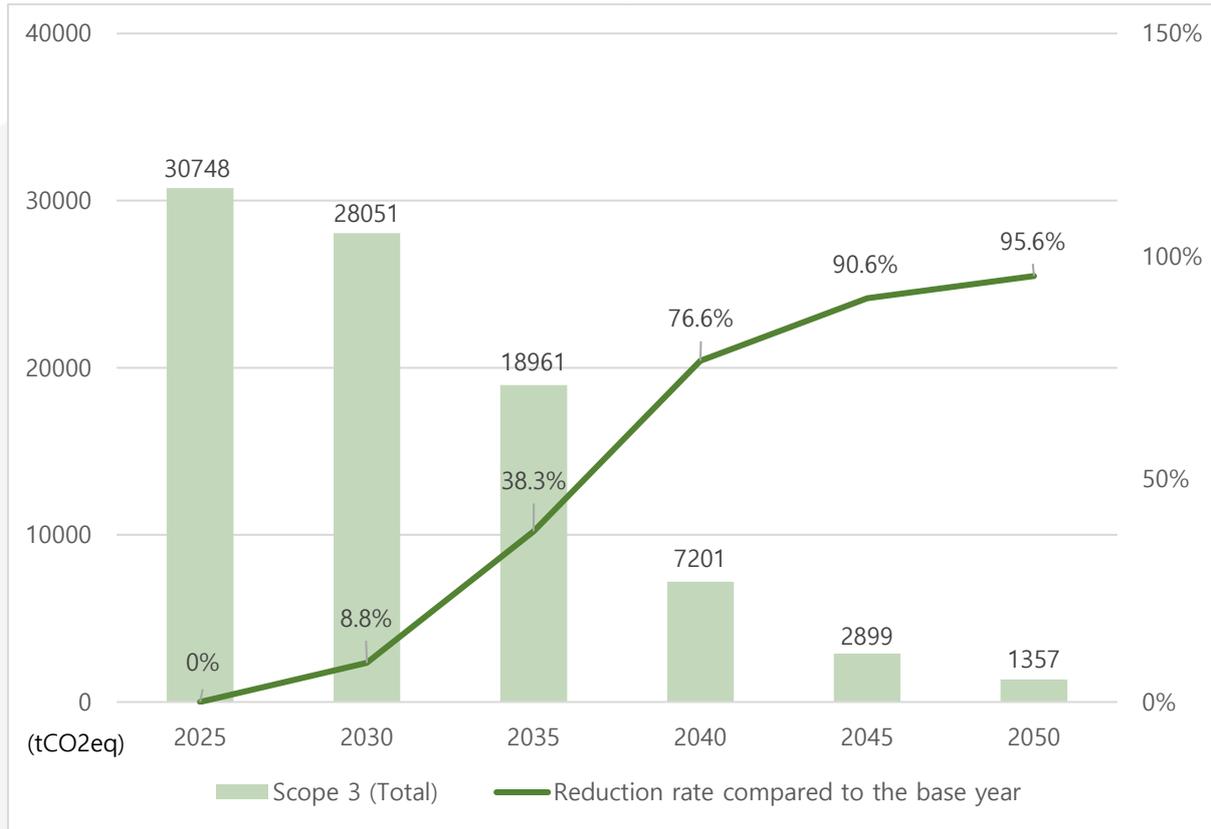




Table 2. GHG Emissions Reduction Roadmap (Scope 3)



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

Celltrion Healthcare UK office has significantly expanded its reporting boundary to include all relevant Scope 3 categories, aligning with the SBTi Net – Zero Standard. Consequently, 2025 has been established as our new baseline year. While this expansion makes direct numerical comparisons with 2022 data unrepresentative of our actual emission reduction progress, the following environmental management measures have been successfully implemented and fully integrated into our 2025 baseline:

- ♦ **Sustainable Commuting – “Cycle to Work” Scheme:** Launched to promote low-carbon commuting of employees. This initiative allows employees to purchase bicycles at a lower price and pay over 12 months. On going internal communication and signage continue to encourage participation, embedding a sustainability within our workforce
- ♦ **Logistics optimizations:** We executed a strategic value chain project to enhance our UK distribution model. By improving shipment efficiency and consolidating deliveries, we established a more effective logistics framework, reducing the carbon intensity of our distribution channel
- ♦ **Business Travel Management:** The UK office implemented the business travel booking system to ensure the efficient business trips. This system allows the collection of complete and transparent activity data for robust GHG emissions monitoring

Celltrion Healthcare UK will implement below actions for the following year to achieve our reduction targets:

- ◆ **Fleet Electrification:** Phase out internal combustion engine (ICE) vehicles and transition to BEVs and PHEVs by 2030
- ◆ **Sustainable Procurement:** Establish climate – focused criteria when selecting the transportation and distribution partners, and prioritize the vendors with their own climate action goals
- ◆ **Energy Efficiency Campaign:** Implement internal campaign to limit unneeded and unnecessary lighting, cooling, and heating within the office facilities
- ◆ **Renewable Energy Commitment:** Maintain 100% renewable energy procurement for all purchased electricity to ensure Net-Zero Scope 2 emissions (Market – Based)

Other than the above actions, as a member of British Generic Manufacturers Association (BGMA), the UK office is in full support of the BGMA's campaign to enable legislation changes to allow electronic Patient Information (PI) in substitution of paper-based PI in all medicinal packaging. We believe that this will contribute to the overall industry's unnecessary waste reduction.

Additionally, we acknowledge room for improvements in terms of GHG emissions data integrity. By enhancing the data management and collection methodology, we will reduce the use of assumptions and increase the use of primary data. This will ensure increased credibility of the company's emissions and help us to better spearhead the necessary reduction strategy.

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).

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>



Signed on behalf of the Supplier:

Dongsik Kim, General Manager
Celltrion Healthcare UK Ltd.

Date: 20th March 2026

Signé par :

Dongsik kim

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