

Lynton Lasers Ltd.

**Qualifying Explanatory Statement
in support of PAS 2060:2014
self-certification**

March 2026


Introduction

This document forms the Qualifying Explanatory Statement to demonstrate Lynton Lasers Ltd. has achieved carbon neutrality under the guidelines of PAS 2060:2014 and is committed to achieving carbon neutrality under the guidelines of PAS 2060:2014.


PAS 2060 Information Requirement	Information as it relates to Lynton Lasers Ltd.
Entity making PAS 2060 declaration:	Lynton Lasers Ltd. (LL)
Subject of PAS 2060 declaration:	LL operations including production, servicing, training and administration. All Scope 1, Scope 2 and selected Scope 3 emission sources have been included (see Appendix A, B)
Description of Subject:	LL is a manufacturer and supplier of medical-grade aesthetic technology, surgical laser systems and laser cleaning technology. LL has around 72 employees and operates from two buildings.
Rationale for selection of the subject:	The scope and subject of this PAS2060 includes all emissions based on the operational control principle defined in the 2014 WRI GHG Protocol – Corporate Accounting Standard.
What type of conformity assessment has been undertaken?	Self-certification
Baseline date for PAS2060 programme:	1 st January 2021 – 31 st December 2021
Achievement Period:	1 st January 2025 – 31 st December 2025
Commitment Period:	1 st January 2026 – 31 st December 2026

This Qualifying Explanatory Statement contains information pertaining to the subject's carbon neutrality. Any and all information herein is believed to be correct at the time of publishing. Should any information come to light that would affect the validity of the statements herein, this document will be updated to accurately reflect the current status of any carbon neutral statement made by Lynton Lasers Ltd.

Declaration of Achievement of Carbon Neutrality

PAS 2060 Information Requirement	Information as it relates to Lynton Lasers Ltd.
State the period during which the entity is demonstrating achievement of carbon neutrality of the subject:	1 st January 2025 – 31 st December 2025
Location-based carbon footprint of the subject for achievement period stated above:	304.0 tonnes CO ₂ e
Which method, as defined by PAS 2060, has been followed to achieve carbon neutrality?	WBCSD/WRI Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard (revised edition, March 2004)
How have the reductions in GHG emissions during this period been achieved?	Internal reduction methods and offsetting
Location of the GHG emissions report supporting this claim:	Appendix A, B, C
Location of the details describing internal reductions achieved during the period:	Appendix C
Location of the details describing the carbon offsets:	Appendix D
UK economic growth rate over the application period	UK GDP growth was +1.3% in 2025 Source: www.statista.com
Name of senior representative and position	Signature
Jonathan Exley Managing Director Date: 01/04/2026	

Declaration of Commitment to Carbon Neutrality

PAS 2060 Information Requirement	Information as it relates to Lynton Lasers Ltd.
Period during which the entity commits to maintaining carbon neutrality of the subject	1st January 2026 – 31st December 2026
Which method, as recognized by PAS 2060, will be followed to achieve carbon neutrality?	WBCSD/WRI Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard (revised edition, March 2004)
Prior commitment to carbon neutrality made by entity	1st January 2025 – 31st December 2025
Carbon footprint of the subject for the historic reductions period (immediately prior to the start of the commitment)	304.0 tonnes CO ₂ e
Location of GHG emissions report supporting this claim	Appendix A, B, C
Location of the Carbon Footprint Management Plan	Appendix C
Name of senior representative and position	Signature
Jonathan Exley Managing Director Date: 01/04/2025	

Appendix A: Carbon Footprint Assessment

Emission Source	Greenhouse Gas Emissions (tonnes CO ₂ e)		
	2025	2024	2021 (baseline)
Fuel (Lynton-owned vehicles)	117.09	119.98	122.88
Gas	18.38	19.79	21.62
Refrigeration	0.00	0.00	0.00
Total scope 1 (direct emissions)	135.47	139.77	144.50
Electricity (location-based)	17.63	20.68	20.82
Electricity (market-based)	5.28 ³	19.07 ²	0.00 ¹
Total scope 2 (energy indirect emissions)	17.63	20.68	20.82
Electricity T&D	2.00	1.91	1.84
Use of materials	36.03	41.62	41.00
Freight	29.68	53.56	46.22
Business travel	21.72	30.69	20.58
Commuting	48.71	61.06	44.10
Homeworking	9.83	10.80	10.96
Waste	0.09	0.38	0.63
Hotel stays	2.81	1.44	1.33
Total scope 3 (other indirect emissions)	150.87	201.46	166.66
Total scopes 1, 2, 3 (location-based)	303.97	361.91	331.98
Total scopes 1, 2, 3 (market-based)	291.62	360.30	311.16
Turnover (£M)	10.85	10.57	9.27
Emissions per £M turnover (location-based)⁴	28.02	34.24	35.81
Emissions per £M turnover (market-based)⁴	26.88	34.09	33.57

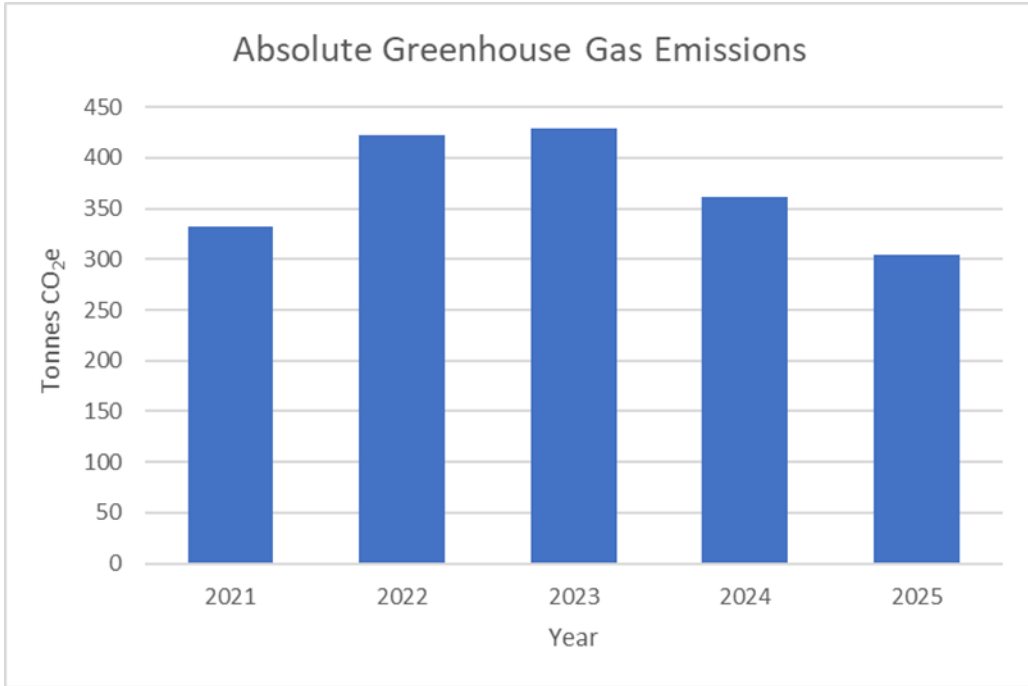
¹Electricity provided by British Gas; fuel mix (2021): nuclear 25%; renewables 75%: emissions 0g/kWh

²Electricity provided by British Gas; fuel mix (2024): nuclear 63%; renewables 1%: emissions 191g/kWh

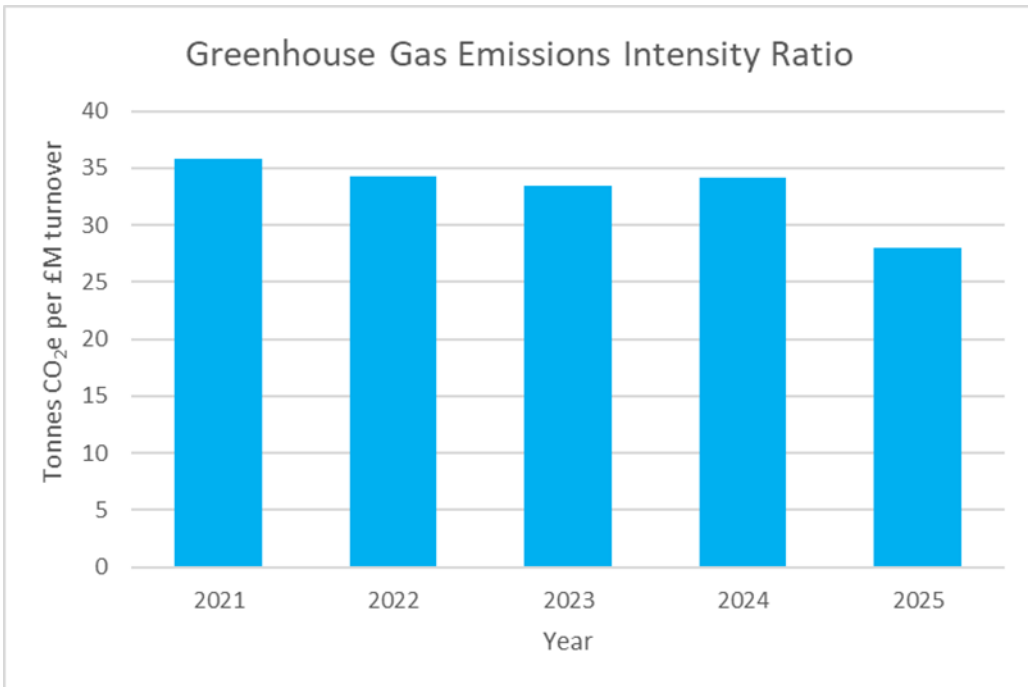
³Electricity provided by British Gas; fuel mix (2025): nuclear 55%; renewables 35%: emissions 53g/kWh

⁴No correction made for price changes or inflation.

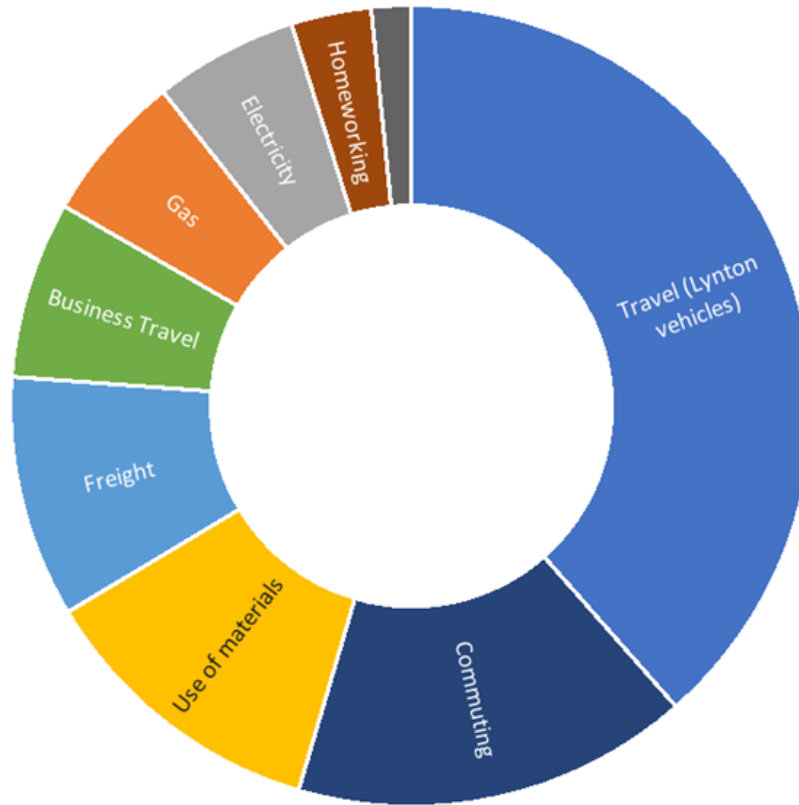
Table 1: Lynton Lasers' greenhouse gas emissions for 2025, compared with previous year and baseline data (2021).



Lynton Lasers' carbon footprint (scopes 1, 2, selected 3)



Lynton Lasers' intensity ratio (emissions per million pound turnover, location-based)



Emissions by source (2025)

Methodology

Lynton categorises its Greenhouse Gas (GHG) emissions as Scope 1, 2 or 3 as referred to in the WBCSD-WRI Greenhouse Gas Protocol (revised edition, dated March 2004). Emissions have been calculated as tonnes of carbon dioxide equivalent (tCO₂e) for all Scope 1 and 2 and selected Scope 3 sources (see Appendix B) using the conversion factors listed in the UK Government GHG Conversion Factors for Company Reporting 2025.

Data Quality

Confidence in the quality of the data supporting this GHG assessment is high. 95% of the GHG emissions from scope 1 and scope 2 sources was obtained via meter readings or derived from fuel consumption data, with appropriate national emissions factors applied. GHG emissions from the scope 3 sources included in this assessment have been calculated using data collected from a range of sources (see Appendix B) including: staff surveys (53% of scope 3 emissions), inventories of systems manufactured and imported (37%) and records of non-production materials purchased (5%) and waste reports (0.1%).

Appendix B: Emissions Inventory

Scope 1 and 2 emissions		
GHG Protocol emissions category	Lynton Lasers reporting	Lynton Lasers comments
Scope 1 Gas	<u>Included</u> Emissions associated with our use of gas for heating and operating our buildings	LL uses meter readings and an average calorific value of 39.7 to convert gas units into kilowatt-hours. When meter readings do not cover the full year, a pro-rata estimation technique is used (quantification of the missing data for a data gap using a proportional method based on actual readings from another similar period).
Scope 1 Other fuels	<u>Included</u> Emissions associated with our use of combustible fuels: petrol and diesel	LL uses petrol and diesel in its owned and leased vehicles: - fuel data available from fuel cards (95% vehicles) - where vehicle has no fuel card, mileage data is used (5% vehicles)
Scope 1 Refrigerants	<u>Included</u> Emissions associated with leakage of refrigerant gas from air conditioning/heating system	Fugitive emissions calculated from mass of refrigerant required to top up system minus mass of refrigerant reclaimed.
Scope 2 Electricity	<u>Included</u> Emissions associated with our use of electricity for lighting, IT equipment, heating and cooling, electric vehicle charging etc.	LL uses meter readings. When meter readings do not cover the full year, a pro-rata estimation technique is used (quantification of the missing data for a data gap using a proportional method based on actual readings from another similar period).

Scope 1: Direct greenhouse gas emissions from owned or controlled sources.

Scope 2: Indirect greenhouse gas emissions from purchased electricity.

Scope 3: Other indirect greenhouse gas emissions.

Table 2: Scope 1 and 2 emission sources.

Scope 3 emissions

The Scope 3 emissions included are those that Lynton Lasers has the greatest level of control over and can report with confidence in their accuracy. All Scope 3 emissions relevant to Lynton Lasers are identified below against the Greenhouse Gases Protocol categories, with reasoning for those emissions which are not included (see also Table 4).

GHG Protocol emissions category	GHG protocol category description	Lynton Lasers reporting	Lynton Lasers comments
1. Purchased goods and services	Extraction, production and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8	<p><u>Included</u> Use of materials in OEM systems; Use of materials in third-party systems; Paper, cardboard, wood; bubblewrap for packaging; IT equipment (computers, mobile phones)</p> <p><u>Excluded</u> Outsourced finance, IT, accounting services; Skincare products</p>	Production-related procurement accounts for 71% of emissions. OEM equipment – assumed all systems 80% metal, 20% plastic by weight based on analysis of Lumina system. Third-party systems – emissions based on weight and conversion factor for large electrical equipment. Paper (19% of non-production-related procurement) – plain paper purchased in year plus outsourced printing in year.
2. Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year	<u>Excluded</u>	
3. Fuel and energy related activities (not included in scope 1 or 2)	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2	<p><u>Included</u> Transmission & distribution losses (electricity)</p> <p><u>Excluded</u> Well-to-tank emissions (fuels) Well-to-tank emissions (electricity)</p>	
4. Upstream transportation and distribution	Transportation and distribution of products purchased by the reporting company in the reporting year between a company's tier 1 suppliers and its own	<u>Included</u> Emissions associated with importing of third-party products for sale in UK and abroad	Emissions based on air freight; using weight of imported system; distance travelled by air (nearest international airport to Manchester) and relevant

	operations (in vehicles and facilities not owned or controlled by the reporting company)	<u>Excluded</u> Delivery of other purchased goods, parts etc. to LL	conversion factor. Transport emissions from services and products purchased is not practically viable to measure and report.
5. Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting company)	<u>Included</u> LL reports emissions associated with the disposal and treatment of waste from LL operations.	Emissions calculated using weight collected data supplied by waste contractors - Enviro Skip Hire: monthly waste report Ashe Waste: annual waste report; AWC: waste consignment notes issued for disposal of electrical equipment and hazardous materials.
6. Business travel	Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company)	<u>Included</u> Air, rail and ferry travel Business travel in private vehicles (not owned or leased by LL). Hotel stays in UK. Hotel stays abroad. <u>Excluded</u> Underground rail	Mileage data collected from employees quarterly. Air and rail distances calculated by entering start point and destination into online air/rail distance calculators. UK hotel stays taken from company Premier Inn account. Overseas hotel stays estimated from reported travel data collected from employees quarterly.
7. Employee commuting	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company)	<u>Included</u> Employee commuting Homeworking	Mileage data collected via annual staff commuting survey. Emissions calculated using round-trip distance between home and work and number of commuting days in year. Response rate 68% - total emissions extrapolated to 100%. Emissions from homeworking estimated using number of homeworking days (data collected in annual Commuting survey) and

			relevant conversion factor.
8. Upstream leased assets	Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee	Not applicable	Leased vehicles included in scope 1 and 2 emissions. Gas and electricity consumed in leased buildings included in scope 1 and 2 emissions.
9. Downstream transportation and distribution	Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)	<u>Included</u> Shipping of OEM and third-party products to overseas customers. Shipping of OEM and third-party products to UK customers if third-party used for delivery. <u>Excluded</u> Shipping of small items (UK and overseas): spare parts, marketing literature etc.	Emissions based on air freight; using weight of exported system; distance travelled by air (Manchester Airport to nearest international airport at destination) and relevant conversion factor. Delivery of OEM and third-party products to UK customers is mainly in vehicles owned or controlled by LL – emissions are included in scope 1 (other fuels) and scope 2 (electricity). Invoices (incl. postcode data for trips) used to calculate distances travelled when third-party used for delivery/collection.
10. Processing of sold products	Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers)	<u>Excluded</u>	Laser module supplied to Seno Medical for installation into Seno product. Represents less than 3% of all systems sold by Lynton in year. Lynton not able to calculate emissions but expected to be very small.
11. Use of sold products	End use of goods and services sold by the reporting company in the reporting year	<u>Excluded</u>	Too difficult to collect data with high degree of confidence. No influence on how much customer uses product or customer's choice of electricity supplier.

12. End-of-life treatment of sold products	Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life	<u>Excluded</u>	Less than 0.1% of total emissions.
13. Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor	<u>Excluded</u>	See 11.
14. Franchises	Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor	Not applicable	
15. Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2	Not applicable	

Table 3: Scope 3 emission sources, as defined by GHG Protocol.

Selection of Scope 3 Emissions Included in Boundary

In order to define which scope 3 emission sources to monitor, record and include in our calculation we considered the following criteria:

1. Volume of the emissions (High/Medium/Low: H/M/L): a large volume equals high significance.
2. Sphere of influence (H/M/L): the more Lynton is able to influence the emissions, the more significant.
3. Measurability (H/M/L): can the emissions be measured?

Table 4 shows the scope 3 activities that generate GHG emissions with an assessment of the three parameters and shows whether the emissions have been included in our calculation.

Scope 3 Emission Source	Volume (H/M/L)	Influence (H/M/L)	Measurability (H/M/L)	Include? (Yes/No)	Comments
Customer use of products	H	L	L	No	Too difficult to monitor electricity usage of hundreds of customers. Little influence over customer's choice of electricity supplier.

Freight (shipping – import/export)	H	M	M	Yes	Significant contributor to footprint. Consequence of decisions made re products in portfolio, import/export etc.
Commuting	M	L	M	Yes	Significant contributor to footprint. Requires staff survey.
Use of materials	M	M	M	Yes	Could encourage efficiency savings, choice of suppliers with strong environmental credentials.
Business travel	M	H	H	Yes	Relatively easy to monitor.
Well-to-tank electricity/fuels	M	L	M	No	No influence.
Homeworking	L	M	M	Yes	Small contributor but a consequence of reducing commuting. Requires staff survey.
Finance/IT/accounting services (outsourced)	L	L	L	No	High degree of uncertainty in conversion factors dating back to 2014; no influence.
Waste	L	M	M	Yes	Monitoring waste could encourage more efficient use of materials and reduction of waste.
Hotel stays	L	H	M	Yes	Small but UK stays easily measurable via Premier Inn account. Could increase above 1% as sales increases. Overseas stays estimated from business travel data collected quarterly from staff.
Electricity transmission & distribution losses	L	L	H	Yes	Small but easily calculated from electricity usage figures.
Water	L	M	H	No	Extremely small (<0.1% of total footprint)
End-of-life treatment of sold products	L	L	M	No	Extremely small (<0.1% of total footprint)
Capital goods	L	L	L	No	Difficult to measure; expected to be small.

Table 4: Selection of Scope 3 emission sources included in carbon footprint calculation.

Appendix C: Carbon Management Plan

Historic Emissions Reduction Progress for Previous Period

At the start of 2025, Lynton set itself a target to reduce its GHG emissions per £M turnover by 10% in the year. We achieved a reduction of 16% in absolute emissions and our emissions intensity decreased by 18%.

Emissions from our largest source: business travel (company vehicles + non-company vehicles) decreased by 7.9%, probably due to a combination of factors including: more efficient route planning and the impact of our travel hierarchy (introduced in 2024).

Emissions from electricity fell by 15% despite increased electric vehicle charging at our unit 9 site. This decrease is largely due to a decrease of 14% in the electricity conversion factor resulting from changes in the UK fuel mix.

Emissions from 'use of materials' and 'freight' decreased by 13% and 45% respectively due to reductions in the number of systems built and third-party systems imported from abroad for sale on the UK market.

Emissions from commuting decreased by just over 20% despite emissions associated from homeworking also decreasing (9%). The total distance commuted in the year decreased by 15% - the proportion of commuting in fully electric vehicles increased from 9% in 2024 to 21% in 2025.

During the course of the Achievement Period (1st January – 31st December 2025) we continued to work on a number of initiatives with the aim of reducing our GHG emissions and reducing our negative impact on the environment. These included:

- Continuing to offer free EV charging to all staff to encourage the use of fully electric (EV) and plug-in hybrid electric vehicles (PHEV);
- Continuing to switch company vehicles from petrol and diesel to electric and plug-in hybrid electric where possible as opportunities arise – 50% of the Lynton fleet is now either EV or PHEV (compared with 23% in March 2024);
- Investigating the feasibility of generating renewable electricity on our own site – this has had to be put on hold until longer term plans regarding our buildings are finalised (we currently lease our premises);
- Collecting fuel data from company vehicles on a monthly basis to allow us to better understand the impact of any future changes made to our vehicle operations;
- Implementing more efficient route planning for Service, Sales and Training vehicles to reduce travel in company vehicles – all managers with a responsibility for fleet vehicles have been tasked with implementing ideas to improve efficiency and minimise unnecessary travel;
- Implementing 'Simpler Recycling' in line with Government legislation to improve recycling rates for paper/card, plastics, metals, glass and food waste;

On-going Emissions Reduction Plan for Commitment Period

By the end of 2026 we aim to have reduced our GHG emissions per £M turnover by 10% compared with the previous year. Our plans for reducing our GHG emissions for the Commitment Period (1st January – 31st December 2026) include:

- Continuing to implement more efficient route planning for Service, Sales and Training staff and encouraging all staff to use public transport where possible (if travel is necessary) to reduce distance travelled. All business travel remains the largest source of emissions for Lynton, contributing 46% to our carbon footprint and still represents the biggest opportunity for emissions reductions; a 10% reduction in fuel used achieved through more efficient route planning and the introduction of PHEVs and EVs to the fleet where possible would lead to a saving of 14 tonnes CO₂e annually;
- Continuing to offer free electric vehicle charging to all staff to encourage the uptake of electric vehicles;
- Implementing Enterprise Resource Planning software to enable better route planning for Service, Training and Sales staff to minimise distances travelled and allow more efficient use of resources;
- Encouraging the uptake of PHEVs and EVs by staff with company vehicles whenever the opportunity arises;
- Considering advanced driver training to improve the fuel efficiency achieved in Lynton vehicles;
- Identifying additional space for the company to provide increased storage capacity and greater re-use of materials.
- Continuing to monitor the impact of Simpler Recycling and training staff where necessary;
- Reducing paper usage by replacing hard-copy versions of marketing material with digital versions wherever possible.
- Running a 'Waste Reduction' competition among all staff to generate ideas for reducing waste and improving efficiency of processes within Lynton.

Appendix D: Carbon Offset Strategy

The following information covers the offset strategy for the period of carbon neutrality:

GHG emissions to be offset for the Achievement Period: 304 tonnes CO₂e (location-based);

Carbon credits purchased for 2025: 304

100% of these carbon credits were verified to the Voluntary Carbon Standard (VCS), Gold Standard or Clean Development Mechanisms (CDM);

Carbon credits are purchased within three months of the end of the Achievement Period.

Details of the carbon credits purchased to offset our GHG emissions in 2025 are shown in Table 5.

Certification scheme	Project name	Country	Project ID	Purchase date	Project type	Credits purchased	Registry retirement date and link
Gold Standard	Improved Cookstove Distribution in Kayonza, Bugesera and Nyamasheke Districts of Rwanda	Rwanda	GS11205	13/03/2026	Cookstove Carbon reduction	152	https://registry.goldstandard.org/batch-retirements/details/236817
Gold Standard	Zambia Western Province Safe Water Project	Zambia	GS11010	13/03/2026	Energy efficiency	152	https://registry.goldstandard.org/batch-retirements/details/236816

Total credits purchased	304
-------------------------	-----

Table 5: Carbon credits purchased to offset GHG emissions (market-based) from 2025; credits were purchased through Carbon Footprint Ltd.: <https://www.carbonfootprint.com/carbonoffsetprojects.html>

