

# Carbon Reduction Plan

Supplier name: Danone, Specialised Nutrition Division, UK (Nutricia)

Publication date: May 2025

## Overview

The Specialised Nutrition Division of Danone UK includes the brands Nutricia, Aptamil and Cow & Gate.

## Commitment to achieving Net Zero

Nutricia UK as part of the global Danone company is committed to achieving Net Zero emissions by 2050. [Click here](#) to view our Danone Climate Transition Plan, which sets out our plan to achieve reduction targets by 2030 and places us on the pathway towards Net Zero.

## Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

**Baseline Year: 2020**

### **Additional Details relating to the Baseline Emissions calculations.**

**2020 baseline emissions have been revised in this 2025 report to align with Danone's global GHG emissions reporting methodology across scopes 1, 2 & 3.**

#### **Boundaries of baseline emissions calculations**

*Activities and upstream emissions of all Specialised Nutrition products (Nutricia, Aptamil, Cow & Gate brands) imported from other Danone supply points in other countries and sold into the local market.*

#### **Danone company calculation methodology (from [published Universal Registration Document](#))**

To the exclusion of offices and R&D centers, Scopes 1 and 2 emissions were calculated in accordance with the methodology set out in the GHG Protocol Corporate Standard (January 2015 revised edition). In January 2015, the GHG Protocol published a guidance document on the method used to account for Scope 2 greenhouse gas emissions, which introduces dual reporting:

- Location-based reporting, which reflects emissions due to electricity consumption from a conventional power grid. It therefore uses primarily an average emissions factor of the country's energy mix.
- Market-based reporting, which reflects emissions from energy consumption considering the specific features of the energy contracts chosen and also considers the impact of the use of energy from renewable sources.

Danone has set its reduction targets according to the market-based method.

Emissions (scopes 1 and 2) are calculated by applying global warming potentials and emissions factors to the activity data:

- the emissions factors used to calculate emissions related to energy combustion correspond to data in the 2006 IPCC Guidelines (2006 IPCC Guidelines for National Greenhouse Gas Inventories);

- the emission factors used for CH<sub>4</sub> and N<sub>2</sub>O biogenic emissions linked to the combustion of biomass and biofuel are from the Department for Environment, Food & Rural Affairs of the United Kingdom (DEFRA) 2022 publication.
- Electricity emissions factors follow the hierarchy defined in the new scope 2 guidance document of the GHG Protocol for market-based reporting. Suppliers' specific factors must be certified by instruments that prove the origin of electricity (guarantee of origin certificates). If some of the electricity used is not of certified origin, the emissions factors used are the national residual mixes published by official bodies such as the Association of Issuing Bodies (AIB) in Europe.. For countries that do not have green-electricity attribute instruments, the emissions factors used are those used for location-based reporting provided by the International Energy Agency (2023 and 2024 publications of energy mixes in 2021 and 2022).
- The factors used for heating and steam are from DEFRA's 2018 publication, and the factors used for cooling are from ADEME's carbon database (ADEME, 2017).
- No removals or transferred carbon credits or GHG allowances are included in the calculation of scope 2 GHG emissions.

Scope 1 & 2 emissions are allocated to Nutricia UK from Danone's Global GHG accounting, based on UK product volumes produced at each Danone Specialised Nutrition supply point.

Scope 3 emissions are calculated in accordance with the methodology set out in the GHG Protocol Corporate Value Chain (scope 3) Accounting and Reporting Standard. This approach considers emissions all along the Group's value chain. The following categories are reported as Scope 3 emissions:

Upstream:

- Category 1. Purchased goods and services
- Category 3. Fuel and energy related activities (not included in Scope 1 and 2)
- Category 4. Upstream transportation and distribution
- Category 5. Waste generated in operations
- Category 6. Business travel (incorporated for Nutricia UK reporting only)
- Category 7. Employee commuting (incorporated for Nutricia UK reporting only)

Downstream:

- Category 9. Downstream transportation and distribution
- Category 11. Use of sold products
- Category 12. End of life treatment of sold products

Excluded Scope 3 categories:

- Category 2. Capital goods<sup>1</sup>
- Category 8. Upstream leased assets<sup>2</sup>
- Category 10. Processing of sold products<sup>3</sup>
- Category 13. Downstream leased assets<sup>4</sup>
- Category 14. Franchises<sup>5</sup>
- Category 15. Investments<sup>6</sup>

With the exception of categories 6 & 7, scope 3 emissions are allocated to Nutricia UK from Danone's Global GHG accounting, based on UK product volumes produced at each Danone Specialised Nutrition supply point.

<sup>1</sup> In 2021, Danone performed an estimation of the emissions related to its annual spend of any investments in capital goods, e.g buildings and equipment's (as production lines, vehicles etc...). A financial approach with emission factors from the database Exiobase and with spent by categories defined base on their business objectives, e.g innovation, increase in margin of operations has been performed. It provided an estimation of emissions of 729 ktons CO<sub>2</sub> equivalent, that represents 2,9% of total scope 3 emissions in 2020. The breakdown of capital goods spend by nature and with physical indicators was not available. Thus, due to the high level of uncertainty of this estimation Danone decided not to include this category of emissions in its inventory in 2021.

<sup>2</sup> This category is not relevant to Danone's business model and therefore has been excluded.

<sup>3</sup> Evaluated, not material. This category is not relevant to Danone's business model and therefore has been excluded.

<sup>4</sup> Emissions from downstream warehouses which are not owned or under operational control of Danone are reported in the category downstream transportation and distribution.

<sup>5</sup> Not relevant, Danone does not grant any license to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use or trademarks and other services.

<sup>6</sup> Evaluated, not material. In 2021, Danone performed an estimation on the basis of the sales where it has an ownership interest. The sales have been multiplied by a proxy determined on the basis of Danone's direct emissions. Danone concluded that this category of emissions would represent 0,1% of total scope3 emissions and thus it excluded it from its inventory.

Baseline year emissions: 2020	
EMISSIONS	TOTAL (TCO <sub>2</sub> e)
Scope 1	11529
Scope 2	982
Scope 3 (Included Sources)	259048
Total Emissions	271,559

### Current Emissions Reporting

Reporting Year: 2024	
EMISSIONS	TOTAL (TCO <sub>2</sub> e)
Scope 1	9475
Scope 2	463
Scope 3 (Included Sources)	253767
Total Emissions	263,705

### Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

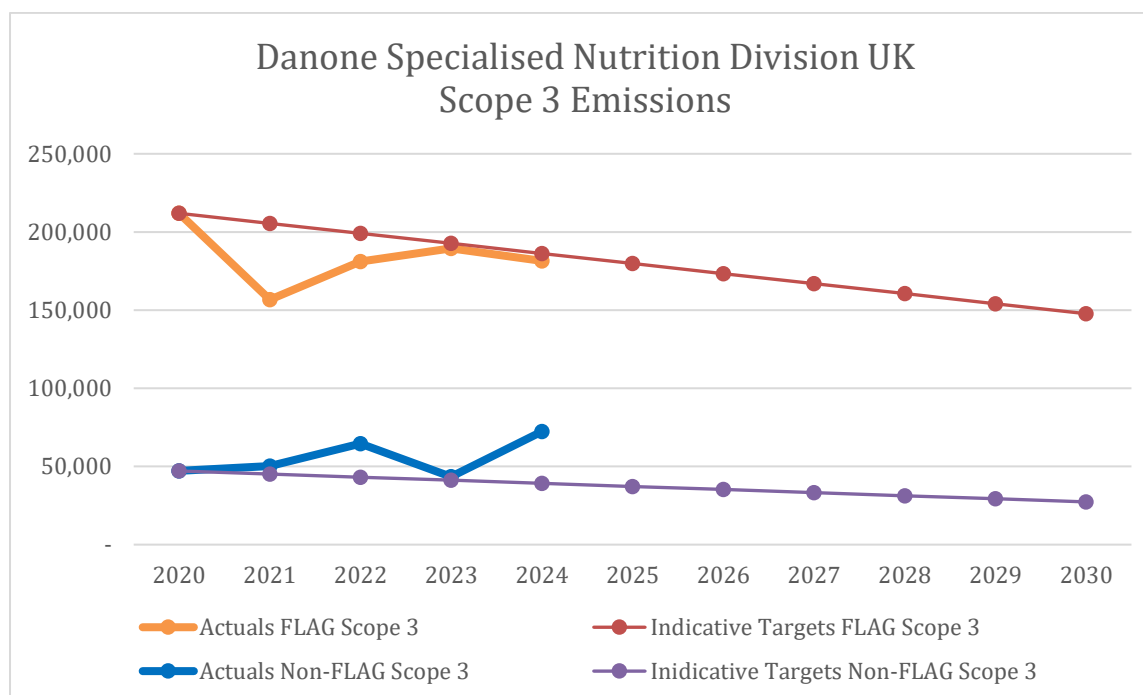
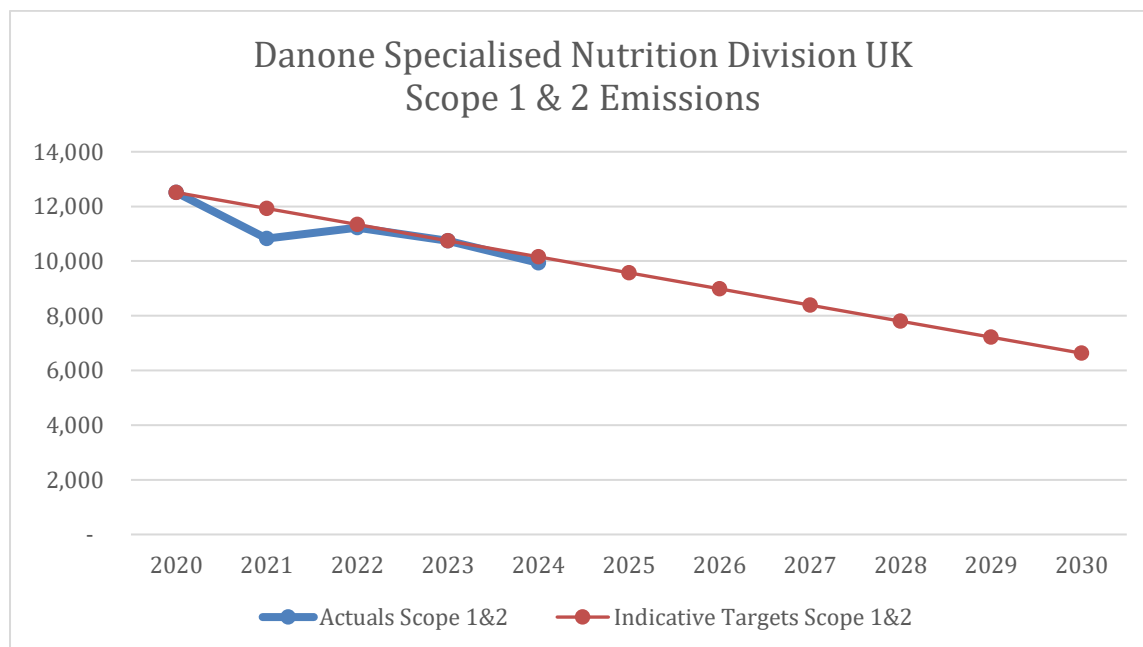
Danone company submitted in October 2022 to the Science Based Target initiative company-wide near term 1.5°C GHG emission reduction targets, that were approved on December 8<sup>th</sup>, 2022.

The overall carbon reduction target is 34.8% by 2030, on the 2020 baseline, this is split;

- Energy and Industrial:
  - Danone commits to reduce absolute scope 1 and 2 GHG emissions 46.3% by FY2030 from a FY2020 base year (the target boundary includes land-related emissions and removals from bioenergy feedstocks)
  - Danone also commits to reduce absolute scope 3 GHG emissions from purchased goods and services, fuel-and energy-related activities, upstream transportation and distribution, waste generated in operations, downstream transportation and distribution and end of life treatment of sold products 42% within the same timeframe.

- FLAG (Forest, Land and Agriculture):
  - Danone further commits to reduce absolute scope 1 and 3 FLAG GHG emissions 30.3% by FY2030 from a FY2020 base year (target includes FLAG emissions and removals)

**Progress against these targets can be seen in the graphs below.** Note that these targets are applicable to Danone's global emissions and are used below as an indicative trajectory for the Danone Specialised Nutrition Division in the UK.



## Carbon Reduction Projects

As part of Danone, Nutricia UK is committed to:

- Reducing carbon emissions in line with our 1.5 degree aligned near-term science based targets, which represents an average 34.8% carbon emissions reduction across all scopes by 2030 v. our 2020 baseline.
- Adopting circular packaging, 100% packaging reusable/ recyclable/ compostable by 2025 and halving virgin plastic by 2040

This will support our ambition to achieving net zero emissions by 2050.

### Our Nutricia UK carbon reduction plan is focussed on:

#### Transport

- Using technology to reduce road miles through virtual meetings/training/App calls for HCPs, patients and carers.
- Consolidating and reducing deliveries.
- Moving all owned delivery vehicles to electric/hybrid and moving to alternative fuels (electric or biofuel) for our third-party logistics.

#### Ingredients

- Reducing the carbon impact of dairy ingredients
- Increasing the amount of plant-based ingredients in our products
- Increasing our range of fully plant-based products

#### Packaging

- Improving the recyclability of our packaging
- Removing or reducing packaging where possible without impacting safety/quality
- Reducing single use ancillaries used by Nutricia Homeward patients,
- Moving patients to reusable options where possible
- Encouraging the adoption of 'one giving set' per day.
- Educating HCPs and patients on how to recycle medical nutrition packaging.

### Steps we have already taken:

#### Transport

- Reduced road miles by consolidating deliveries, optimising delivery routes and times.
- We have transitioned 24% of our Nutricia Homeward fleet to electric vehicles, with the rest fuelled with biofuel (HVO - hydrotreated vegetable oil), a fossil-free alternative to mineral diesel with lower associated GHG emissions.
- All employees have hybrid contracts with the choice to work from home or office.

#### Ingredients

- Embedding carbon reduction targets of at least 30% reduction 2020-2030 in contracts of our dairy ingredient suppliers. They are also required to join the Sustainable Dairy Partnership which provides an aligned industry framework for improving sustainability.
- Launch of Fortisip PlantBased 1.5 kcal, the first plant-based ready-to-drink oral nutritional supplement formulated for the nutritional needs of patients with disease-related malnutrition. Fortisip PlantBased 1.5kcal mocha flavour has a 35% lower carbon footprint than the standard Fortisip 200ml oral nutritional supplement.
- Launch of Nutrison Plant Based 2kcal HP Multi Fibre. The UK's first plant-based 2kcal tube feed.

- Upgraded the protein blend in our Nutrison Core range of tube feeds. This unique blend comprises 78% plant-based proteins vs 40% in the previous composition. Trial results have shown the same excellent tolerance for patients, now with 18 % lower carbon footprint.

### **Packaging**

- New online resources for patients and HCPs to explain how to recycle our packaging.
- Reduction of single use containers by Homeward patients by 20% in 2023 and a further 16% in 2024.
- New clinical research available to demonstrate that one giving set is safe to use for 24 hours.

For our Danone Global climate disclosures and for more information on our global carbon reduction initiatives see the Danone Climate Transition Plan [danone-climate-transition-plan-2023.pdf](#) and Chapter 5.3.1, page 200 of our [2024 Universal Registration Document](#).

## **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 standard<sup>7</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>8</sup>.

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) Standard<sup>9</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

### **Signed on behalf of the Supplier:**



Richard Hall, VP, General Secretary

Date: 09.05.25

<sup>7</sup> <https://ghgprotocol.org/corporate-standard>

<sup>8</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>9</sup> <https://ghgprotocol.org/standards/scope-3-standard>