Rosemont Pharmaceuticals Ltd

Greenhouse Gas Report

GHG data in line with BS EN ISO 14064-1 – 2018

Version: 2 (2025)

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Executive Summary

Rosemont Pharmaceuticals is a speciality pharmaceutical leader in liquid medicines. At a local level we have committed to Net Zero by 2030. To support this goal, we are adopting ISO 14064-1 as a framework for quantifying and reporting on our UK emissions.

We have reported under SECR and ESOS for several years. 2020 has been established as the base year. Our emissions are quantified using DEFRA conversion factors.

Targets have been set to map out our pathway to Net Zero by 2030 and a series of initiatives have been implemented to meet this goal. Contingency plans are available in the event of an emergency.

Since establishing our 2020 baseline, Rosemont Pharmaceuticals has implemented a range of environmental management measures and projects aimed at reducing our greenhouse gas (GHG) emissions. These initiatives are part of our broader strategy to achieve Net Zero emissions by 2030 and demonstrate our ongoing commitment to sustainability.

Rosemont Pharmaceuticals' planned carbon reduction initiatives demonstrate our unwavering commitment to sustainability and our goal of achieving Net Zero emissions by 2030. Through the identification and management of Scope 1, 2 and 3 emissions, the implementation of short-term measures, the pursuit of renewable energy goals, and the exploration of long-term strategies, we are taking decisive steps to minimise our environmental impact. Our comprehensive approach ensures that we not only meet our immediate targets but also build a sustainable foundation for the future.

These initiatives collectively reflect Rosemont Pharmaceuticals' strategic approach to reducing GHG emissions and underline our dedication to environmental stewardship and sustainable business practices. By continuously enhancing our efforts and embracing innovative solutions, we aim to be a leader in the pharmaceutical industry towards a more sustainable and low-carbon future.

The GHG Report will be reviewed, updated and published annually.

Introduction

Description of Rosemont Pharmaceuticals Ltd

We're proud to have been a speciality pharmaceutical leader in liquid medicines for over 50 years.

Rosemont was established in 1967 by two pharmacists in response to the lack of liquid medicines available for their patients who couldn't swallow tablets or capsules.

Rosemont Pharmaceuticals have since continued to bring liquid medicines to market and advocate support for vulnerable patients with swallowing difficulties. In 1974, our first liquid medicine was granted a license from the MHRA. We have subsequently continued our commitment to research, developing more liquid medicines to support both healthcare professionals and their patients. We now have a portfolio of over 130 oral liquid medicines across a range of therapeutic areas including 70 licensed products.

Our ambition has always been to support both patients with swallowing difficulties and the healthcare professionals who care for them. We are highly respected in the industry and have been instrumental in establishing best practices for the care of patients with swallowing difficulties.

Rosemont advocates the use of liquid medications over manipulating solid dose medications, like crushing tablets. We have a range of educational materials designed for healthcare professionals, which focus on key patient groups and their medication management challenges.

Rosemont has over 50 years of expertise in the development, manufacture and distribution of oral liquid medicines. Our state-of-the-art manufacturing site in Leeds (West Yorkshire, UK) has had significant investment and seen considerable expansion over the years.

We now produce over 4 million bottles of liquid medicine every year. The commitment to ensuring we have the latest technologies within our production and warehousing facilities serves to enhance our capabilities and capacity. We will continue to adapt and remain flexible to ensure that we meet the needs of the NHS, healthcare professions and the patients they care for.

This report is the responsibility of Tim Busby (Rosemont Interim Chief Executive Officer)

GHG Report Purpose & Objectives

This document outlines the comprehensive process Rosemont Pharmaceuticals uses to collect, convert, and report our annual greenhouse gas (GHG) emissions. Our goal in publishing this report is to transparently communicate our GHG emissions data to all stakeholders, reflecting Rosemont's commitment to the environmental principles outlined in Rosemont's environmental policy and strategy.

The purpose of this report extends beyond mere disclosure. It serves as a vital tool for measuring, monitoring, and managing the environmental performance of Rosemont Pharmaceuticals Ltd. By providing detailed insights into our GHG emissions, this report supports our ongoing efforts to reduce our carbon footprint and achieve the broader goal of Net Zero emissions by 2030.

To ensure the highest standards of accuracy and transparency, our reporting process aligns with key frameworks and standards, including:

ISO 14064-1:2018: This standard offers a specification with guidance at the organisational level for the quantification and reporting of GHG emissions and removals. By adhering to this internationally recognised standard, we ensure that our reporting is both consistent and comparable across different reporting periods and organisations.

Streamlined Energy and Carbon Reporting (SECR): In compliance with SECR requirements, we include information on our energy use, GHG emissions, and the measures we have implemented to improve energy efficiency. This alignment ensures that our reporting meets the regulatory requirements in the UK, while also contributing to our overall sustainability strategy.

Energy Savings Opportunity Scheme (ESOS): Rosemont is fully compliant with the Energy Savings Opportunity Scheme (ESOS), a mandatory energy assessment scheme in the UK. ESOS requires large organisations to conduct regular audits of their energy use and identify cost-effective energy-saving measures.

In summary, the objectives of this report are to provide a clear and accurate account of Rosemont Pharmaceutical's GHG emissions, to support our ongoing efforts to improve environmental performance, and to ensure that our stakeholders are fully informed of our progress towards achieving our environmental goals.

Criteria of Significance

By categorising emissions into distinct levels—ranging from major adverse to beneficial—Rosemont aim to identify opportunities for improvement, ensure regulatory compliance, and actively contribute to a sustainable future.

Criteria	Contribution to Net Zero Goals
Major Adverse	Does not contribute to local or national decarbonisation targets, locking in emissions.
Moderate Adverse	Provides limited contribution, falling short of targets.
Minor Adverse	Fully aligns with local and national decarbonisation goals.
Negligible	Achieves substantial reductions, leading to early attainment of net zero goals.
Beneficial	Actively reduces GHG concentrations, surpassing net zero targets.

Responsible Parties

The EHS team at Rosemont Pharmaceuticals have overall responsibility for reporting GHG emissions resulting from our operations.

This includes any legally mandatory reporting.

- Rosemont Environment, Health and Safety Manager.
- Rosemont Facilities & Engineering Manager.

The company engages the support of Valpak Ltd, to assist in the collation of GHG data, undertaking calculations and for reporting in accordance with the requirements the Streamlined Energy and Carbon Reporting. This includes production of the Inventory and Report.

- Energy Consultants Valpak Ltd.

Scope 1 and 2 data has been supplied by Valpak and Integral Energy who support Rosemont Pharmaceuticals with mandatory SECR and ESOS reporting, as well as advising on how Rosemont can best manage its energy use across its facility.

- Energy Consultants, Integral Energy Ltd.

Intended Use of GHG Inventory

The Greenhouse Gas (GHG) inventory developed by Rosemont Pharmaceuticals serves as a critical tool for achieving both our immediate and long-term environmental objectives. This comprehensive data collection and reporting process supports our commitment to sustainability and aligns with our broader corporate goals. The intended uses of this GHG inventory are as follows:

1. Supporting Rosemont Pharmaceuticals' Net Zero by 2030 Goal

One of the primary uses of the GHG inventory is to support Rosemont Pharmaceuticals in achieving its ambitious goal of reaching Net Zero emissions by 2030. By accurately quantifying our GHG emissions, we can identify key areas where reductions are necessary and track our progress toward this goal. The data provided by the inventory will guide the development and implementation of targeted reduction initiatives across our operations, ensuring that we remain on course to meet this critical objective.

2. Compliance with Mandatory Reporting Requirements

The GHG inventory is essential for meeting various mandatory reporting obligations, including:

Energy Savings Opportunity Scheme (ESOS): The inventory helps us comply with ESOS by providing detailed energy use data that informs our energy audits and identifies opportunities for improvement.

Streamlined Energy and Carbon Reporting (SECR): We use the GHG inventory to fulfill SECR requirements, ensuring that our energy use and carbon emissions are reported accurately and consistently.

ISO 14064-1: In alignment with ISO 14064-1, the inventory facilitates the quantification and reporting of GHG emissions, enabling us to meet international standards for environmental management and reporting.

By maintaining compliance with these frameworks, Rosemont Pharmaceuticals ensures that our operations are not only legally compliant but also aligned with best practices in sustainability reporting.

3. Streamlining Data Collection for Long-Term Emissions Tracking

The GHG inventory plays a crucial role in streamlining the data collection process across various reporting boundaries. This harmonised approach to data management supports long-term emissions tracking, allowing us to monitor trends over time and adjust our strategies as needed. By centralising data collection, we reduce redundancies and improve the efficiency and accuracy of our reporting processes.

4. Informing Decisions on Reduction Initiatives

The insights derived from the GHG inventory are instrumental in informing our decisions on reduction initiatives. By understanding the sources and magnitudes of our emissions, we can prioritise efforts on areas with the most significant impact. This data-driven approach ensures that our reduction initiatives are both effective and aligned with our overall sustainability strategy.

5. Demonstrating Commitment to External Stakeholders

Rosemont Pharmaceuticals is committed to demonstrating its dedication to sustainability to all external stakeholders. The GHG inventory is a key element of this commitment, as it provides transparent and verifiable data on our emissions and reduction efforts. By sharing this information, we build trust with our stakeholders, including customers, investors, regulators, and the broader community, showcasing our commitment to reducing GHG emissions relative to our established base year.

6. Informing Long-Term Sustainability Strategy

The results of the GHG inventory are integral to shaping Rosemont Pharmaceuticals' long-term sustainability strategy. By identifying our most significant emission sources, we can set specific, actionable targets to reduce our environmental impact. These targets will guide our sustainability efforts, ensuring that they are focused and measurable.

7. Supporting Sustainability Champions within the Organisation

Within Rosemont Pharmaceuticals, Sustainability Champions play a vital role in driving environmental initiatives. The GHG inventory provides them with the detailed data needed to inform decisions on reduction initiatives, ensuring that their efforts are grounded in accurate and up-to-date information. This enables our Sustainability Champions to effectively advocate for and implement changes that will reduce our GHG emissions.

8. Evaluating Return on Investment for Reduction Initiatives

The GHG inventory is also used to gauge the return on investment (ROI) of our reduction initiatives. By comparing the cost of these initiatives with the resulting reductions in emissions, we can assess their financial and environmental effectiveness. This information is critical for making informed decisions about future investments in sustainability.

9. Continual Monitoring and Strategy Adjustment

In line with ISO 14064-1, Rosemont Pharmaceuticals is committed to the continual monitoring of our GHG emissions. The GHG inventory enables us to regularly update our sustainability strategy based on real-time data and to take preventative measures where necessary. This ongoing assessment ensures that our strategy remains dynamic and responsive to changing circumstances, keeping us on track to meet our long-term environmental goals.

10. Supporting Tendering Requirements in the Private and Public Sectors

Finally, the GHG inventory is a valuable asset in supporting Rosemont Pharmaceuticals' tendering efforts in both the private and public sectors. Many organisations and governments now require detailed emissions data as part of their procurement processes. By providing transparent and accurate GHG information, we strengthen our position in these competitive environments, demonstrating our commitment to sustainability and enhancing our prospects for securing contracts.

In summary, the GHG inventory is a foundational element of Rosemont Pharmaceuticals' environmental management strategy. It supports our Net Zero by 2030 goal, ensures compliance with mandatory reporting requirements, streamlines data collection, informs reduction initiatives, and enhances our transparency with stakeholders. Additionally, it plays a crucial role in shaping our long-term sustainability strategy, supporting internal decision-making, and bolstering our competitiveness in the marketplace. Through rigorous and transparent assessment, Rosemont Pharmaceuticals is committed to reducing its GHG emissions and contributing to a more sustainable future.

Dissemination Policy

Rosemont Pharmaceuticals Ltd is dedicated to transparently disclosing GHG information to all stakeholders. Our disclosures include the following:

Summary of Results: We provide a detailed summary of our GHG emissions, covering all scopes and individual emission sources.

Organisational and Reporting Boundaries: A current overview of our organisational and reporting boundaries is presented to ensure clarity on the scope of our emissions reporting.

Methodologies: We offer a high-level overview of the methodologies used for emissions quantification, including any estimates and assumptions applied.

Progress and Initiatives: Updates on our progress against reduction targets are provided, along with a high-level overview of the initiatives we have undertaken to reduce our emissions.

All publicly available documentation is reviewed and approved by a member of the management team to ensure accuracy and accountability. Rosemont Pharmaceuticals Ltd discloses relevant GHG information on Companies House as part of our SECR obligations. ESOS data are submitted directly to the Environment Agency. Additionally, Rosemont's Carbon Reduction Plan is made publicly available on our company website and is submitted with relevant tenders upon request.

Documentation Control

All GHG-related records are stored electronically and are managed through a document control and tracking system. This document is intended for internal use only.

Report Period Covered & Reporting Frequency

Included reporting periods:

- 1st January 2020 – 31st December 2020 (base year)
- 1st January 2021 – 31st December 2021
- 1st January 2022 – 31st December 2022
- 1st January 2023 – 31st December 2023
- 1st January 2024 – 31st December 2024

Data collection is underway for 2025. All reporting periods will follow 12-month calendar year format.

Note that external 3rd party verification for Rosemont Pharmaceutical's Streamlined Energy and Carbon Reporting (SECR) is conducted by Valpak Ltd.

Base Year

- 1st January 2020 – 31st December 2020

For the purposes of the ISO 14064 verification, 1st January 2020 – 31st December 2020 is the first year that we have undertaken full data collection and is therefore the base year. The base year has been generated in accordance with ISO 14064-1.

Base Year Review

In line with the principles of transparent and accurate greenhouse gas accounting, Rosemont Pharmaceuticals acknowledges that its current baseline year (2020) may require revision in future reporting cycles. Should any significant structural changes occur, such as acquisitions, major shifts in organisational boundaries, or material changes to operational control, our baseline will be reviewed to ensure it continues to represent a true and fair reflection of our emissions profile. Additionally, as more

comprehensive and reliable data becomes available across our Scope 3 emission categories, including supply chain, transportation, waste, and employee-related activities, we will reassess and update our baseline as required. Any adjustments will be documented clearly, justified in accordance with the Greenhouse Gas Protocol, and applied consistently to maintain the integrity and comparability of our emissions reporting over time.

Data Included in this Report

The report accounts for and includes GHGs covered by the Kyoto Protocol, in compliance with ISO 14064-1.

Greenhouse Gas	Chemical Symbol	Relevant
Carbon Dioxide	CO_2	Yes
Methane	CH_4	Yes
Nitrous Oxide	N_2O	Yes
Nitrogen Trifluoride	NF_3	No
Sulphur Hexafluoride	SF_6	No
Perfluorocarbons	PFCs	No
Hydrofluorocarbons	HFCs	Yes
Nitrogen Trifluoride	NF_3	No

Verification Activities

The GHG emissions report has been conducted in accordance with the guidelines outlined in BS EN ISO 14064-1:2018, "Greenhouse gases - Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals." This report includes all required information, excluding details that the standard does not deem mandatory and that have been considered irrelevant based on the principle of relevance.

Rosemont Pharmaceuticals Ltd has engaged a UKAS-accredited Verification Body, BSI, to carry out an independent verification of the contents of this report in compliance with ISO 14064-1 and the competency requirements specified in the standard. The primary objective of this verification is to impartially and objectively assess the reported GHG emissions and removals detailed in this document.

Reporting Period	Audit Dates	Status
1st January 2024 -31st December 2024	**Stage 1** 22/09/2025 **Stage 2** 27/10/2025 – 28/10/2025 **Net Zero** 19/11/2025	Awaiting Audit Awaiting Audit & Verification Opinion Statement to be issued

Key Findings of Verification

Key findings are documented within the GHG Report to support the continuous improvement of our emission quantification processes and the overall quality of our GHG management practices. In our last ISO 14064-1 Stage 1 audit conducted by BSI, the following findings were identified. We have since addressed all non-conformities, and any Opportunities for Improvement (OFIs) have been incorporated into future reporting periods where feasible. The findings a recommendations from the verification process are identified in document RPL_CMS_0010_V2 – Key findings and Verification (Appendix A)

GHG Disclosure Policy Statement

To ensure that the GHG assertion within the annual GHG disclosure is accurate and reflects a true and fair account, Rosemont Pharmaceuticals Ltd. adheres to the principles of relevance, completeness, consistency, transparency, and accuracy.

Relevance: We strive to ensure that our GHG inventory accurately represents our emissions, catering to the decision-making needs of our stakeholders. Any information deemed relevant for understanding our environmental impact, whether current or future, is considered for inclusion in our mainstream report. All sources are treated as relevant if data can be practically obtained.

Completeness: Rosemont Pharmaceuticals Ltd. commits to reporting on all GHG emission sources and activities within our defined boundaries. We will disclose and provide justification for any exclusions. A disclosure is deemed complete when it includes all necessary information for a comprehensive understanding and omits nothing that could mislead or misinform the users.

Consistency: We employ consistent methodologies across reporting periods to enable meaningful comparisons of our emissions data. Any changes to data, inventory boundaries, methodologies, or other relevant factors are transparently documented. Consistency in applying standards, policies, and procedures over time enhances the comparability and value of the information for users.

Transparency: We address all pertinent issues factually and coherently, ensuring a clear audit trail is maintained. We disclose relevant assumptions and clearly reference the accounting and calculation methodologies used. Any estimates, assumptions, and uncertainties are openly disclosed in this GHG Report.

Accuracy: Rosemont Pharmaceuticals Ltd. maintains precise and current records by developing and implementing procedures within a reporting framework aligned with ISO 14064-1. We aim to accurately quantify GHG emissions, avoiding both over- and under-estimation as much as possible. Uncertainties are minimised to the extent practicable. Information is verifiable through supporting evidence, offering a clear and sufficient trail from monitored data to the presentation of environmental information. Accuracy is essential to enable users to make informed decisions with reasonable assurance regarding the integrity of the reported data.

Rosemont Pharmaceuticals Ltd. is therefore committed to:

- Regularly reviewing our chosen inventory boundary through internal assessments.
- Continuously improving and updating our policies and procedures to stay compliant with changes to the GHG Protocol and best practices in GHG reporting.
- Reassessing GHG emission sources and developing action plans to address any data gaps.
- Managing systematic processes to ensure compliance with all relevant GHG Protocol standards.
- Including all relevant GHG emissions to facilitate meaningful comparisons in GHG data.
- Disclosing sufficient and appropriate GHG information, empowering users to make decisions with confidence.
- Recording, managing, and reporting reliable and timely GHG information.
- Minimising bias and uncertainties wherever feasible.
- Seeking appropriate levels of independent verification and/or assurance.

This approach reflects Rosemont Pharmaceuticals commitment to upholding the highest standards of GHG reporting, ensuring transparency, accuracy, and relevance in all our environmental disclosures.

Boundaries

Organisational Boundaries

Organisational boundaries have been defined using the operational control approach. There are two sites under Rosemont's responsibility which are included within these boundaries, these include our main head office and manufacturing facility and an external warehouse at Coleman Street. Our vehicle fleet is also included in reporting boundaries, this ensures a true and fair representation of our core business activities.

Unit	Unit Size	Occupants of the Unit	Activity Carried out	Included in the scope of the GHG Report
Unit 1A (Site)	5,600 sqft	79	Reception/Canteen/Finance HR/EHS/Commercial/IT	Yes
Unit 1B (Site)	5,500 sqft	55	QC Laboratories	Yes
Unit 1C (Site)	5,600 sqft		QC + Micro Laboratories	Yes
Unit 2 (Site)	14,550 sqft	60	Operations	Yes
Unit 3 (Site)	5,800 sqft		Operations & Support	Yes
Unit 4 (Site)	4,050 sqft		Operations	Yes
Unit 5 (Site)	2,875 sqft	1	Raw Materials Warehouse	Yes
Unit 6 (Site)	25,400 sqft	48	Finished Goods Warehouse /Tech Ops/ QC/ IT and First Floor QA Offices	Yes
Unit 7 (Site)	9,700 sqft	70	Research and Development Laboratory and First Floor Offices (PMO, RA, PVG).	Yes
Coleman Street	8,960 sqft	0	Offsite Warehouse	Yes
Vehicle Fleet	N/A	N/A	Deliveries and Business Travel	Yes

Reporting Boundaries

In line with the requirements set forth in ISO 14064-1, Rosemont will seek to report on all direct (Scope 1) emissions, as well as Scope 2 and 3 emissions. This approach ensures a holistic understanding of our carbon footprint, facilitating effective management and reduction strategies across our prescribed boundaries.

For the current reporting period, the following areas will be included within Rosemont's GHG reporting boundaries:

Direct and indirect GHG emissions categorisation Summary (From ISO 14064-1 Annex B)	Emissions Scope	Included/Excluded
Direct GHG Emissions and Removals	1	**Included:** All emissions from sources owned or controlled by Rosemont Pharmaceutical Ltd. This category primarily covers emissions from on-site fuel combustion, such as natural gas used for heating and company-owned vehicles.
Indirect GHG emissions from imported energy	2	**Included:** Indirect GHG emissions associated with the consumption of purchased electricity, steam, heating, and cooling. Rosemont will report on all emissions arising from the energy consumed at our facilities, including offices, manufacturing plants, and our research and development centre.

Indirect GHG emissions from transportation	3	**Included:** ▪ Business travel – road **Not Included:** ▪ Business travel – air ▪ Business travel – rail ▪ Business travel – taxi ▪ Business travel – ferry
Upstream Activities	3	**Not Included:** These include emissions from waste generated in operations, water supply and water treatment.
Upstream Activities	3	**Not Included:** Emissions from the production and transportation of purchased goods and services, business travel, employee commuting, and upstream transportation and distribution.
Downstream Activities	3	**Not Included:** Emissions related to the use of sold products, downstream transportation and distribution, end-of-life treatment of sold products, and investments.

Rosemont Pharmaceutical Ltd. has conducted a comprehensive quantification of direct greenhouse gas (GHG) emissions, specifically measuring emissions of CO_2, CH_4, N_2O, NF_3, SF_6, and other relevant GHG groups such as HFCs and PFCs, expressed in tonnes of CO_2e. Where it has been feasible to calculate these emissions, detailed data is provided. In instances where it has not been possible to determine specific emissions, the exclusions are clearly identified and justified later in this report.

In alignment with ISO 14064-1 standards, Rosemont Pharmaceutical Ltd. has prioritised the identification of significant emissions based on several key criteria:

- **Magnitude of Emissions:** Emissions quantified in the largest amounts of CO_2e are highlighted as significant due to their substantial impact on the overall GHG footprint.
- **Reduction Potential:** Emissions identified as having the greatest potential for reduction are prioritised, guiding the focus of mitigation strategies and resource allocation.
- **Uncertainty and Accuracy:** Emissions with a higher degree of measurement uncertainty or those requiring greater accuracy in reporting are flagged for further scrutiny, ensuring the reliability of the data.
- **Mandatory Reporting:** Emissions that fall under legal and commercial mandatory reporting requirements are considered significant, ensuring compliance with relevant regulations.

These significant emissions are thoroughly documented within the GHG emissions summary section of this report, providing a clear and transparent overview of Rosemont Pharmaceutical Ltd.'s environmental impact and the strategic areas targeted for emissions reduction.

GHG Inventory Summary of Emissions

Summary of GHG Results

The GHG results from 2020 to 2024 demonstrate a commendable reduction of 2.77% compared to our 2020 baseline. A significant achievement is the 34% reduction in Scope 1 emissions over this period. While Scope 2 emissions initially decreased from 425 tCO_2e to 330 tCO_2e, in 2022, they rose to 478 tCO2e in 2024 due to the expansion of our operations, including a new research and development facility and increased manufacturing activity. Our energy intensity ratio, measured against reported turnover, improved notably, dropping from 15.9 in 2020 to 11.1 in 2024 showing a 30.1% reduction. Additionally, there were no Scope 3 emissions recorded in 2020.

Emissions by Scope – tCO_2e

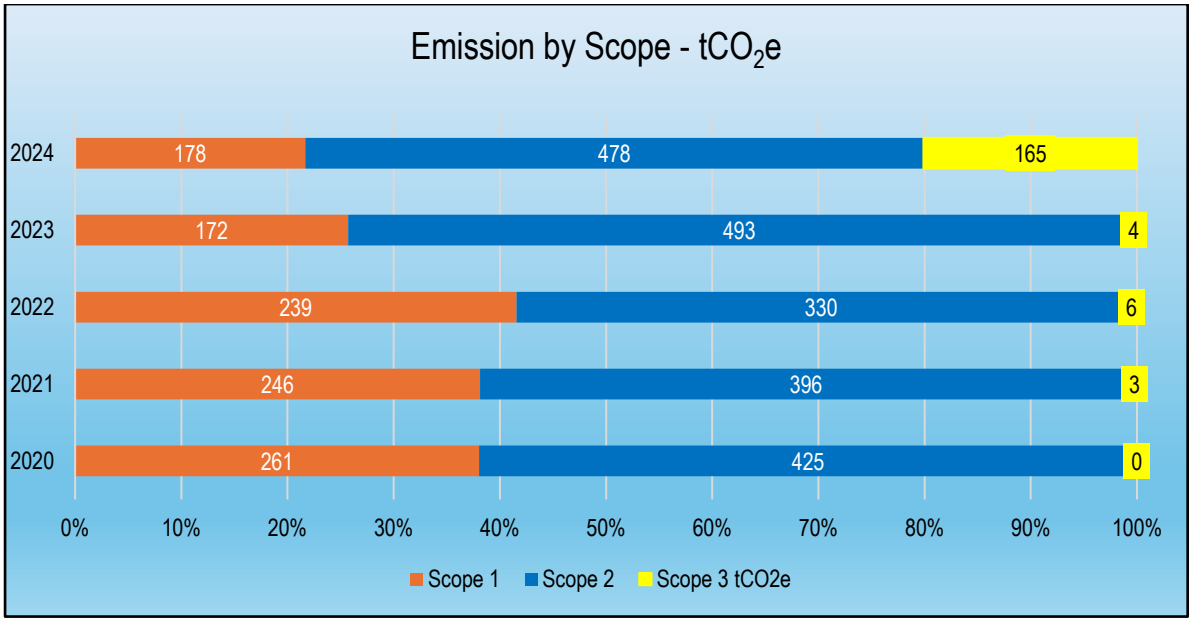
	2020	2024	Change (%)
Scope 1 (Gas)	261	178	-34.4%
Scope 1 (Petrol)	0	3.89	-
Scope 2 (Loc - Elec)	425	478	+11.0%
Scope 3 (Indirect Tran)	0	18.34	-
Scope 3 (WTT Fuels)	0	32.02	-
Scope 3 (WTT Elec)	0	115.089	-
Total (Location)	686	825	+20.3%
Intensity Ratio	15.9	13.8	-13.2%

Breakdown of Direct Emissions				
Source	tCO2e	tCO2e of CO2	tCO2e of CH4	tCO2e of N2O
Petrol (Average Biofuel Blend)	3.89	3.86	0.015026	0.010944
Totals	3.89	3.86	0.015026	0.010944

Breakdown of Direct Emissions from Natural Gas				
Source	tCO2e	tCO2e of CO2	tCO2e of CH4	tCO2e of N2O
Natural Gas	178	177.7	0.2726	0.0876

Breakdown of Direct CO2 Emissions from Well-To-Tank (WTT)		
Source	Generation	tCO2e of CO2
Natural Gas	WTT Gas Emissions	29.413664
Electricity (Gen)	WTT Impact of Scope 2 Electricity	105.9275
Electricity (T&D)	WTT Impact of Scope 2 Electricity	9.161922
Petrol	Upstream WTT Fuels Emissions	1.082.872
Diesel	Upstream WTT Fuels Emissions	1.523615

Since Rosemont Pharmaceuticals currently does not utilise energy market-based emissions, all reported emissions align with location-based emissions. Consequently, both location and market emissions are identical, reflecting the company's current energy sourcing practices. This approach simplifies the reporting process, as there is no need to distinguish between the two types of emissions for the time being.



GHG Reporting

Scope 1, Scope 2 & Selected Scope 3 Emissions

Emission Factors

For calculating Scope 1, Scope 2, and selected Scope 3 GHG emissions related to chemical transformation processes (such as combustion, both fixed and mobile), as well as indirect emissions from electricity consumption, Rosemont Pharmaceuticals utilises a widely accepted method. This involves taking activity data (e.g., units of electricity used or distance travelled) and multiplying it by an emission factor to estimate the GHG emissions.

$$tCO2e = \frac{\text{Activity Data} \times \text{Emission Factor}}{1000}$$

Rosemont Pharmaceuticals uses the UK Government's GHG conversion factors to convert activity data into tCO2e. These factors, updated annually in June by the Department for Business, Energy & Industrial Strategy, can be accessed online at: https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting.

UK GHG Conversion Factors

To ensure accurate reporting, Rosemont consistently applies the most recent emission factors, retrospectively updating activity data with the latest factors once they are released, as part of its commitment to ongoing emissions monitoring and trend analysis.

Quantification Process

Below is an outline of the quantification process, which should be consistently followed in future reporting periods to ensure accuracy and reliability in the results.

- **Collect Activity Data:** Gather all relevant activity data.

- **Store Activity Data and Evidence:** Store the collected data and supporting evidence electronically, assigning appropriate names and file locations. Implement version control where applicable.
- **Estimate Missing Data:** If any activity data is missing or incomplete, use averages or estimates, such as:
    - Averaging available data to fill gaps in monthly records.
    - Using historical data as a proxy.
    - Applying intensity metrics to estimate data where necessary.
    - Benchmarking against a reliable source, with the source documented.
- **Document Assumptions:** Record all estimates and assumptions made during the process.
- **Check for Anomalies:** Review activity data for any irregularities (e.g., a month with unusually high figures) and address these issues where possible.
- **Locate Conversion Factors:** Identify the appropriate conversion factors and verify the correct units of measurement before applying them.
- **Document Conversion Details:** Record the specific name of the conversion factor and units of measurement in the GHG Inventory.
- **Find Energy Conversion Factor:** Locate the relevant energy conversion factor if needed for SECR/ESOS compliance.
- **Calculate Emissions:** Multiply the activity data by the corresponding conversion factor(s).
- **Estimate Uncertainty:** Complete uncertainty estimates.
- **Record Results:** Document the results and methodologies in the GHG Report.

Methodology for Calculating Scope 1 Emissions

Category	Data Measurement	Quantification	Estimates/Assumptions	Uncertainty Level
Direct GHG emissions and removals	**Stationary combustion of gas for heating.** kWh consumption from supplier invoices.	Utility billing data used kWh, multiplied by natural gas kWh (gross CV) conversion factor.	No estimates or assumptions required for gas. Data used for calculations are from supplier invoices. Utility invoices however, associated activity data will be taken throughout the year to check accuracy of supplier invoices.	A
	Mobile fuel combustion in company owned vehicles. Volumetric consumption of petrol and diesel used in company cars for business purposes recorded from fuel cards and expense reports.	Litres of petrol and diesel multiplied by corresponding conversion factors, petrol, average biofuel blend, litres and diesel, average biofuel blend, litres.	No assumptions or estimates made as primary data on activity and financial data collected via fuel cards. Detail records of fuel consumption are available from financial records.	A

Methodology for Calculating Scope 2 Emissions

Category	Data Measurement	Quantification	Estimates/Assumptions	Uncertainty Level
Indirect GHG emissions from imported energy	**Electricity consumption (generation) at owned sites.** kWh consumption collected from utility billing data. Invoices available on a monthly basis for all units.	Utility billing data used kWh, multiplied by natural gas kWh (gross CV) conversion factor.	No estimates or assumptions required for gas. Data used for calculations are from supplier invoices. Utility invoices however, associated activity data will be taken throughout the year to check accuracy of supplier invoices.	A

Methodology for Calculating Scope 3 Emissions

Category	Data Measurement	Quantification	Estimates/Assumptions	
Indirect GHG emissions from transportation	**Business Travel – Grey Fleet.** Data for grey fleet collected in same manner as company cars. Volumetric consumption of petrol and diesel used in company cars for business purposes recorded from fuel cards and expense reports	Litres of petrol and diesel multiplied by corresponding conversion factors, petrol, average biofuel blend, litres and diesel, average biofuel blend, litres.	Only assumption is where mileage is converted to volumetric fuel consumption based on HMRC mean MPG. Detail records of distance travelled per member of staff are available from financial records.	B
Indirect GHG emissions from Services used by Rosemont	**Water supply and wastewater treatment.** Water consumption identified from meter readings at Business Stream. Water billed on a quarterly basis.	Utility billing data used m3. Estimated volume of wastewater multiplied by water, treatment, m3 emission factor.		B
Indirect GHG emissions from Services used by Rosemont	**Waste generated in operations.** Kg of waste provided from waste contractor (Biffa) via reports. Reports show weights of each waste	Waste data was provided from Biffa, as well as weights of each waste stream collected.	Waste data from the Biffa Waste service centre may possibly vary, but due to the relatively low emissions, there is a low level of risk associated with waste emission estimates.	B

	stream collected from Biffa Waste Services.			

Uncertainty Criteria	
Invoiced, no estimates expected	A
Some estimates expected	B
Mostly estimates expected	C

Managing Uncertainties & Assumptions

In accordance with the guidelines set out in IWA 42 and ISO 14064-1, Rosemont Pharmaceuticals is committed to managing uncertainties and transparently documenting the assumptions made within our greenhouse gas (GHG) emissions inventory. This approach ensures the reliability, accuracy, and transparency of our emissions data, which is critical for effective environmental management and decision-making.

Identification and Assessment of Uncertainties: Rosemont Pharmaceuticals systematically identifies potential sources of uncertainty throughout the GHG inventory process. Uncertainties can arise from various factors, including data collection methods, emission factors, measurement techniques, and calculation models. Key areas where uncertainties may occur include:

Data Quality: Variations in data accuracy, completeness, and timeliness can lead to uncertainties. For example, emissions data provided by third-party may vary in detail and precision.

Emission Factors: The use of standardised emission factors, which may not fully account for specific operational conditions, introduces uncertainty into the inventory calculations.

Measurement and Estimation Methods: The selection of measurement techniques or estimation methods, especially in cases where direct measurement is not feasible, can introduce variability and uncertainty.

Rosemont Pharmaceuticals assesses the significance of these uncertainties and prioritises efforts to reduce them where they could materially impact the overall emissions inventory.

Documentation of Assumptions: To ensure transparency, Rosemont Pharmaceuticals rigorously documents all assumptions made during the GHG inventory process. These assumptions include, but are not limited to:

Boundaries and Scope: Clear definitions of organisational boundaries, including which operations and emissions sources are included or excluded, are documented. This includes the rationale behind excluding certain emission sources, such as business travel or homeworking.

Emission Factors: The choice of emission factors, including the source and applicability to Rosemont's operations, is detailed. When default or industry-standard emission factors are used, any adjustments or modifications will be explicitly noted.

Calculation Models: Assumptions made in the selection and application of calculation models, including any default values or simplifications, are recorded. This documentation helps in understanding how emissions have been quantified and enables consistency in future reporting.

Uncertainty Reduction Strategies: Rosemont Pharmaceuticals actively works to reduce uncertainties through several strategies:

Improving Data Quality: Continuous efforts are made to enhance the quality of data collection processes, including the use of more precise measurement tools, obtaining more detailed data from all parties, and improving internal data management systems.

Regular Review and Updates: Emission factors and calculation methods are regularly reviewed and updated by a third party to reflect the latest scientific and industry developments. This ensures that the inventory remains accurate and relevant.

Reporting and Communication: Rosemont Pharmaceuticals is committed to transparent communication regarding the uncertainties and assumptions within our GHG inventory. In our emissions reporting, we:

Quantify Uncertainties: Where possible, the magnitude of uncertainties is quantified and presented alongside the reported emissions. This may include confidence intervals, ranges, or qualitative assessments.

Disclose Assumptions: All key assumptions will be clearly disclosed in our reports, providing stakeholders with a comprehensive understanding of the basis on which emissions have been calculated.

Continuous Improvement: We recognise that managing uncertainties is an ongoing process. Rosemont Pharmaceuticals is committed to continuously improving our GHG inventory practices by learning from previous reporting cycles, adopting new methodologies, and incorporating feedback from stakeholders and auditors.

By adhering to the principles outlined in IWA 42 and ISO 14064-1, Rosemont Pharmaceuticals ensures that our emissions inventory is robust, transparent, and reliable, providing a solid foundation for our sustainability initiatives and environmental reporting.

Exclusions/Sinks

Rosemont Pharmaceuticals recognises the extent of Scope 3 emissions is significant. We have chosen to declare the following notable emissions sources that have been excluded from the emissions inventory.

Rosemont Pharmaceuticals' approach to calculating and reporting greenhouse gas (GHG) emissions involves a clear delineation of responsibilities concerning upstream transportation and distribution activities. The exclusion of certain transportation-related emissions from our inventory is based on the following considerations:

Exclusion of Upstream Transportation & Distribution: Upstream transportation, including the movement of vehicles from Rosemont's head office and storage facilities to distribution centres and retail outlets, is conducted using heavy goods vehicles (HGVs). These transportation activities are carried out by third-party logistics providers, who are directly responsible for the emissions generated during these operations. As a result, these emissions are not included in Rosemont Pharmaceuticals' emissions inventory, as they fall under the operational control of the transport providers rather than Rosemont Pharmaceuticals. This distinction aligns with widely accepted GHG accounting principles, which currently allocate emissions responsibility to the entity that owns or controls the emission sources.

Exclusion of Downstream Transportation & Distribution: Similarly, the emissions associated with the downstream distribution of goods from distribution centres to retail outlets or end customers are excluded from our inventory. These activities, like upstream transportation, are managed by third-party logistics

providers, who bear the responsibility for the emissions generated. By focusing on emissions over which Rosemont Pharmaceuticals has direct control, our reporting remains consistent with the GHG Protocol's principles, which emphasise transparency and accountability.

Rationale for Exclusion: The decision to exclude these transportation emissions from our inventory is not only based on the responsibility allocation but also on the need to ensure accurate and manageable reporting. Including emissions from third-party logistics operations, over which Rosemont has limited control, could lead to inconsistencies and challenges in accurately quantifying our carbon footprint. By excluding these emissions, we maintain the integrity of our reporting process, ensuring that the inventory accurately reflects the emissions directly associated with our operational activities.

This approach allows Rosemont Pharmaceuticals to concentrate on reducing emissions within our control, while also encouraging collaboration with our logistics partners to foster overall supply chain sustainability.

Exclusion of Purchased Goods and Services: Emissions associated with purchased goods and services are excluded from our inventory. These emissions arise from the entire lifecycle of materials and products acquired from suppliers, which are outside the direct operational control of Rosemont Pharmaceuticals.

Rationale for Exclusion: The decision to exclude emissions from purchased goods and services is based on several key considerations. Firstly, the responsibility for these emissions lies primarily with our suppliers, who manage their production processes and supply chain logistics. Including these emissions in our inventory could lead to inaccuracies and challenges in quantifying our carbon footprint, as we have limited influence over supplier practices.

Secondly, excluding these emissions allows us to maintain a clear and manageable reporting framework that accurately reflects the emissions directly associated with our operational activities. This focused approach enhances the integrity of our reporting process and ensures that we can effectively track and reduce emissions within our control.

Furthermore, by excluding purchased goods and services, Rosemont Pharmaceuticals can concentrate on enhancing operational efficiency and sustainability within our own processes. This strategy also encourages engagement with our suppliers to promote more sustainable practices throughout the supply chain, fostering collaboration that ultimately contributes to a more comprehensive approach to climate responsibility.

Exclusion of Capital Goods: Capital goods refer to the GHG emissions related to the production of long-term assets, such as machinery, equipment, and buildings, acquired by Rosemont Pharmaceuticals.

Rationale for Exclusion: The emissions from the production of capital goods are managed by the manufacturers and are beyond our direct operational control. These emissions are often accounted for in the production phase and not directly attributable to Rosemont Pharmaceuticals' day-to-day operations. Our emissions reporting concentrates on operational activities that have more immediate and controllable impacts.

Exclusion of Waste Generated in Operations: The decision to exclude emissions associated with waste generated in operations from Rosemont Pharmaceuticals' emissions inventory is based on several practical and operational considerations:

Lack of Specific Data: We currently face limitations in data availability, particularly regarding the waste generated in our operations. Our existing waste management contract involves the handling of mixed

waste streams, and at present, we do not receive detailed information on the various compositions of the waste generated other than total quantities recycled, reused or combusted. This absence of specific data on waste types and volumes presents a significant challenge in accurately calculating the associated emissions.

Complexity of Mixed Waste Management: The mixed nature of our waste streams further complicates the accurate assessment of emissions. Different waste types, such as organic waste, recyclables, and hazardous materials, have varying emission factors, making it essential to have precise data on the composition of waste. Without this data, any estimation of emissions would be highly uncertain and potentially misleading.

Future Reporting Improvements: Rosemont Pharmaceuticals is committed to improving our waste management practices and the accuracy of our emissions reporting. It is intended that in future reporting cycles, more detailed data on waste quantities and compositions will be obtained and utilised. This will be made possible through adjustments to our waste management contracts and closer collaboration with waste service providers to ensure that the necessary data is collected and reported.

By excluding waste-related emissions from our current inventory, we ensure that our emissions reporting remains accurate and focused on sources for which we have reliable data. As we continue to refine our GHG reporting processes, we anticipate including waste-generated emissions in future inventories.

Exclusion of Business Travel: The exclusion of business travel from Rosemont Pharmaceuticals' emissions inventory is based on several key considerations:

Control and Responsibility: Business travel, which includes flights, car rentals, and other forms of transportation used by employees for work-related purposes, is often facilitated through third-party service providers. These providers, rather than Rosemont Pharmaceuticals, have direct control over the transportation modes and the associated emissions. As such, these emissions fall outside the direct operational control of Rosemont Pharmaceuticals and are not included in our GHG inventory.

Data Collection Challenges: Accurately tracking and quantifying emissions from business travel can be complex and resource intensive. This complexity arises from the diverse and often fragmented nature of travel activities, making it challenging to gather comprehensive and consistent data across all business units and regions.

Materiality: In the context of our overall emissions profile, the scope 3 emissions generated by business travel are considered immaterial compared to other scope 1 and scope 2 sources of emissions within our control, such as manufacturing and product distribution. By focusing on more significant sources of emissions, Rosemont Pharmaceuticals ensures that our reduction efforts are directed where they can have the greatest impact.

Exclusion of Commuting to Work: The decision to exclude employee commuting from Rosemont Pharmaceuticals' emissions inventory is supported by the following rationale:

Lack of Operational Control: Commuting emissions are generated by employees as they travel from their homes to the workplace. These emissions are primarily influenced by individual choices, such as the mode of transport, route, and frequency of travel. Since Rosemont Pharmaceuticals does not have direct control over these factors, the emissions associated with commuting are currently considered outside the scope of our direct responsibility.

Diversity of Commuting Practices: Employees utilise a wide range of transportation modes, including personal vehicles, public transit, cycling, and walking. The diversity of these commuting practices, combined with geographical variations, adds a layer of complexity to accurately calculating and reporting these emissions. This variability makes it challenging to standardise data collection and ensures consistent reporting.

Focus on Core Emissions Sources: By excluding commuting emissions, Rosemont Pharmaceuticals is able to concentrate resources and attention on core operational emissions sources, such as manufacturing, product, and energy consumption. This focus allows for more effective management and reduction of emissions that are directly within the company's control, aligning with our overall sustainability goals.

While commuting and business travel are excluded from the direct inventory, Rosemont Pharmaceuticals is committed to promoting sustainable travel practices among employees and exploring initiatives that could indirectly reduce these emissions.

Exclusion of Homeworking: The decision to exclude emissions associated with homeworking from Rosemont Pharmaceuticals' emissions inventory is grounded in the following considerations:

Indirect Emission Source: Homeworking involves employees performing their job duties from their personal residences. The emissions generated during homeworking are primarily linked to household energy use, such as electricity and heating. Since these emissions occur outside of Rosemont Pharmaceuticals' operational premises and are influenced by individual home energy practices, they are considered an indirect emission source.

Limited Control and Influence: Rosemont Pharmaceuticals has limited ability to control or influence the energy consumption habits of employees while they are working from home. Factors such as the type of heating, the energy efficiency of home appliances, and the overall energy mix are outside the company's direct control, making it challenging to accurately assess and mitigate these emissions.

Data Collection and Standardisation Challenges: Tracking emissions from homeworking would require collecting detailed data on each employee's home energy use, which could be highly variable and difficult to standardise. The diverse range of living situations, energy providers, and geographical locations adds complexity to gathering reliable and consistent data.

Prioritisation of Core Emissions: By excluding homeworking emissions, Rosemont Pharmaceuticals can focus on reducing emissions from core business activities, such as manufacturing, and direct energy use within company-controlled facilities. This prioritisation ensures that our efforts are concentrated on the most significant and manageable sources of emissions within our operational boundaries.

Exclusion of End-of-Life Treatment of Sold Products: The exclusion of emissions associated with the end-of-life treatment of sold products from Rosemont Pharmaceuticals' emissions inventory is based on the following reasoning:

Post-Consumer Responsibility: The end-of-life treatment of products involves the disposal, recycling, or incineration of products after they have been used by consumers. Once the product has been sold and is in the hands of the consumer, the responsibility for its disposal typically falls on the consumer or the waste management entities. As Rosemont Pharmaceuticals does not control the disposal methods or practices, these emissions are considered outside the company's direct responsibility.

Diverse Disposal Practices: Products may be disposed of in various ways, depending on local regulations, consumer behaviour, and available waste management infrastructure. The variability in these disposal practices makes it challenging to accurately estimate the emissions associated with the end-of-life treatment of our products. This complexity is further compounded by differences in recycling rates and waste management practices across regions.

Focus on Product Lifecycle Management: While emissions from end-of-life treatment are excluded from the inventory, Rosemont Pharmaceuticals is committed to sustainable product design and lifecycle management. By focusing on reducing the environmental impact of products during their design, manufacturing, and usage phases, the company can indirectly influence the sustainability of end-of-life outcomes.

Materiality and Reporting Scope: The emissions associated with the end-of-life treatment of sold products are typically a smaller portion of the overall lifecycle emissions of a product. By excluding these from the inventory, Rosemont Pharmaceuticals ensures that the emissions reporting remains focused on the most significant and controllable sources, while still encouraging responsible disposal practices among consumers.

This approach allows Rosemont Pharmaceuticals to concentrate on areas where we have the greatest ability to influence and reduce emissions, while supporting broader sustainability efforts across the product lifecycle.

Exclusion of Leased Assets:

Leased assets refer to properties, equipment, or vehicles leased by Rosemont Pharmaceuticals. This exclusion specifically applies to leased assets other than current facilities.

Rationale: Emissions from our leased facilities would be included in our inventory as they would be directly related to our operations, however there are currently no other leased assets.

Exclusion of Sold Product:

The use of sold products involves the GHG emissions generated by the consumption or use of products sold by Rosemont Pharmaceuticals.

Rationale for Exclusion

Post-Sale Responsibility: Once products are sold, their use and the associated emissions are managed by consumers. Rosemont Pharmaceuticals does not control the end-use of our products.

Data Complexity: Estimating emissions from the use of sold products involves numerous variables and is challenging to quantify accurately.

Focus on Production Emissions: Our efforts are concentrated on managing and reducing emissions from the production and distribution phases, where we have direct influence.

Exclusion of Franchises:

Franchises involve third-party entities that operate under the Rosemont Pharmaceuticals brand but are independently managed.

Rationale for Exclusion

Franchise Operations: There are currently no franchisees.

Changes to Quantification Methodologies Previously Used

The quantification methodologies used for calculating our emissions remain consistent with those previously reported. Emissions are quantified in a uniform manner each year to ensure comparability and accuracy across reporting periods. Should there be any significant changes to our quantification approach in the future, these will be thoroughly documented and explained in the Rosemont GHG Report. This ensures transparency in our reporting process and allows stakeholders to understand the impact of any methodological adjustments on our emissions data.

GHG Reduction initiatives & Internal Performance Tracking

GHG Reduction Initiatives

Rosemont Pharmaceuticals is fully committed to reducing our GHG emissions and achieving Net Zero by 2030. In cases where absolute emissions increase due to business expansion, we will report reductions in intensity terms to accurately reflect our progress. Our carbon reduction strategy is guided by the requirements of ISO 14064-1 and aligns with Rosemont Pharmaceuticals' overarching sustainability goals.

In accordance with the requirements of ISO 14064-1 and ISO 14001, Rosemont Pharmaceuticals has taken significant steps to understand its environmental impact and carbon footprint. We are committed to the following initiatives:

- Rosemont Pharmaceuticals are dedicated to reducing emissions over time with the goal of achieving Net Zero by 2030.
- Each year, we will quantify and disclose our emissions of GHGs as defined within the Kyoto Protocol, including carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6), and nitrogen trifluoride (NF3).
- We will develop a Carbon Reduction. This plan will detail the environmental management measures that will be implemented both in the performance of relevant contracts and across our broader business operations.
- The Carbon Reduction Plan will be supported and signed off by senior management within the organisation, ensuring commitment at the highest level.

These initiatives underline Rosemont Pharmaceuticals' dedication to sustainability and our proactive approach to reducing our carbon footprint in alignment with our Net Zero by 2030 commitment.

Company GHG Policies, Strategies & Programmes

At Rosemont Pharmaceuticals, we are committed to reducing our greenhouse gas (GHG) emissions through a comprehensive and evolving set of initiatives. Our approach combines immediate actions with long-term strategies aimed at achieving significant and sustainable reductions in our carbon footprint. Below are some of the key initiatives we have implemented, along with our future plans to further our commitment to environmental responsibility.

Renewable Energy Initiatives

One of our flagship initiatives involves harnessing renewable energy to power our operations. We have installed 186 solar panels on the roof of our warehouse, which have yielded a 75% photovoltaic (PV) to consumption ratio year-to-date, with the remaining 25% of PV energy being exported to the grid. This significant shift towards solar energy not only reduces our reliance on non-renewable energy sources but

also contributes to the broader energy ecosystem. Further solar panels are being installed in Q3 2005 on the roof tops of units 2,3,4 and 5 – production and warehousing.

Fleet Electrification

Rosemont Pharmaceuticals has made substantial progress in reducing emissions from our vehicle fleet. We have transitioned our fleet to electric vehicles (EVs), with the proportion of staff traditional internal combustion engine (ICE) vehicles decreasing each year. To support this transition, we have equipped our sites with charging facilities for our employees, encouraging the use of EVs and further reducing our transportation-related emissions.

Energy Efficiency Upgrades

We are also focused on improving the energy efficiency of our facilities. Approximately 65% of all installed lighting across our sites has been upgraded to energy-efficient LED lighting. We have plans to replace all remaining lighting with LED solutions, further reducing our electricity consumption and associated emissions.

Future Energy Contracts

In line with our ongoing commitment to sustainability, Rosemont Pharmaceuticals has successfully renewed its electricity contract to ensure 100% of our power across units 1A, 1B, 1C, 2, 3, 4, 5, and 6 is sourced from certified green, renewable energy. Furthermore, our gas supply contract will transition to a green energy source from October 2025. This step represents a significant milestone in our journey towards achieving Net Zero emissions by 2030, demonstrating our proactive approach to reducing our environmental impact and supporting the wider transition to a low-carbon future.

Ongoing and Future Initiatives

Our commitment to reducing GHG emissions is ongoing. We continually seek new opportunities to minimise our environmental impact, whether through technological innovations, operational efficiencies, or partnerships that promote sustainability. As part of our long-term strategy, we remain dedicated to exploring and implementing new initiatives that align with our goal of achieving Net Zero emissions and contributing to a more sustainable future.

Rosemont Pharmaceuticals' GHG policies, strategies, and programmes are a testament to our proactive approach to environmental stewardship. Through these initiatives, we are not only reducing our carbon footprint but also setting a standard for sustainability in the pharmaceutical industry.

Rosemont Environmental Policy

Scope

The scope of the EMS applies to all business activities, related to the design, development, manufacture and supply of oral liquid medicines by Rosemont Pharmaceuticals at Rosemont House, Yorkdale Industrial Park, Braithwaite Street, Leeds, LS11 9XE.

Rosemont Pharmaceuticals endeavour to pursue a strategy that not only encompasses all our activities but also that of our suppliers, customers and stakeholders. In doing this we aim to influence our impact on the environment not only of our business but of all business and organisations we use or interact with.

Statement

It is the policy of Rosemont Pharmaceuticals Ltd to conduct its business in a manner that is consistent with sound environmental management practices; to comply with applicable legal requirements and with other requirements to which the company subscribes which relate to its environmental aspects; and to the prevention of pollution in relation to all its activities and services.

Company managers and supervisors are responsible for establishing and continually improving management systems to implement this policy and the Rosemont Environmental Performance Standards.

Employees are responsible for being aware of and conforming to Rosemont environmental standards and practices; and applicable laws and regulations and for contributing to continual improvement of the company's environmental performance.

Organisation

The CEO is ultimately responsible for ensuring that the policy is adhered to and that the legal and other requirements to which the company subscribes in relation to its environmental aspects are complied with.

He has the responsibility for co-ordinating the appropriate services of the Company embracing environmental protection.

Responsibility of Managers and Employees

The day-to-day responsibility for ensuring this Policy is put into practice is delegated to the managers or supervisors within the scope of their authority.

They will ensure that the Environmental Policy is actively promoted and be aware of the environmental impacts of the operations under their control, the operation of abatement equipment, the conditions under which the business is permitted to operate and the steps to be taken in abnormal / emergency situations to prevent pollution.

All employees have the responsibility to co-operate with supervisors and managers in environmental matters, comply with environmental procedures and not interfere with anything provided for the prevention or control of pollution.

Employees must report all environmental concerns to their manager or other appropriate person.

The Rosemont Environmental, Health and Safety Department is responsible for advising on environmental matters. It keeps abreast of developments in environmental matters outside the company and assists in the formulation of environmental protection systems. The EHS Manger will make periodic inspections of Rosemont premises, activities and equipment and report any findings to the relevant Manager, and where appropriate, the Senior Management Team.

Pollution Prevention

Prevention of pollution shall be achieved by the following:

- Source reduction or elimination (including environmentally sound design and development, material substitution, process, product or technology changes and efficient use and conservation of energy and material resources.
- Measure and take necessary action to reduce the carbon footprint of our business activities and operations.
- Reduce our energy and water consumption and improve the efficient use of all valuable resources.

- Manage all wastes generated from our business operations combining reduction, recycling and reuse in accordance with sound waste management.

Environmental Risks Arising from Work Activities

A risk assessment will be carried out if the activity is likely to have an environmental impact, especially if the activity is abnormal or may influence environmental protection measures.

Maintenance of Plant and Equipment

The Manager or Supervisor of each area is responsible for identifying all equipment and plant requiring maintenance and, with appropriate engineering personnel, will ensure that effective maintenance procedures are drawn up and implemented to maintain effective environmental protection.

The Engineering Manager will ensure that new plant and equipment purchased meets the required environmental standards and that environmental aspects and impacts of new equipment and / or processes are determined and evaluated.

Introduction of New Substances

The Manager or Supervisor of each area is responsible for identifying any new substances and that these are assessed for all potential environmental aspects and impacts. A control of change is authorised dependent on the potential for environmental impact and subsequent COSHH assessments undertaken. The introduction of new substances is overseen by the EHS Department to ensure all legal requirements have been met.

Information, Instruction and Supervision

Managers and/or Supervisors will ensure that information and instruction concerning environmental protection will be provided to employees.

Environmental advice is available from the Environment, Health and Safety Department that in turn has been obtained from the relevant regulatory organisations.

The Manager and/or Supervisors within each area will ensure that all employees, including young workers, are properly supervised, in all activities that can have an environmental impact.

Competency for Tasks and Training

Training requirements will be identified by the Manager of each functional area. Induction training will be provided for all employees by the EHS Department, supervisors and other trainers as appropriate.

Specific job training will be provided by trainers and will include any special training requirements.

Training records will be kept and maintained in the Human Resources Department.

Environmental Incidents

All environmental incidents must be reported immediately to the Supervisor and recorded. The functional Manager is responsible for the investigation and reporting of incidents and near misses and for contacting the EHS Manager who will inform the Environment Agency and / or Local Authority where necessary. Serious environmental incidents will be escalated appropriately.

Monitoring

Monitoring will be conducted in line with the legal requirements and local regulations.

Emergency Procedures

Contingency plans are available in the event of an emergency. Equipment is available to prevent and control pollution arising from an emergency situation.

Current Reduction Initiatives

Since establishing our 2020 baseline, Rosemont Pharmaceuticals has implemented a range of environmental management measures and projects aimed at reducing our greenhouse gas (GHG) emissions. These initiatives are part of our broader strategy to achieve Net Zero emissions by 2030 and demonstrate our ongoing commitment to sustainability. Below is a summary of the key reduction initiatives that have been completed or are currently underway:

Fleet Electrification and Sustainable Transportation

- We have significantly increased the proportion of hybrid, plug-in hybrid, and electric vehicles within our company fleet and the current staff car ownership. This transition is a crucial step in reducing our transportation-related emissions and aligns with our commitment to a more sustainable future.
- A comprehensive electric vehicle charging project has been completed at our Head Office, providing charging facilities for all employees and visitors. This infrastructure supports the growing number of electric vehicles on site and encourages their use among staff.
- To further reduce emissions from commuting, we have promoted car sharing among our staff. Additionally, the adoption of hybrid working models has minimised the need for business travel and daily commuting, significantly lowering our overall carbon footprint.

Facility Management and Energy Efficiency

- We conduct regular and documented maintenance of our HVAC systems to ensure they operate efficiently and without leaks. This proactive approach not only extends the life of our equipment but also prevents unnecessary emissions of refrigerants, which are potent greenhouse gases.
- The electric vehicle charging facilities at our sites are actively used by our employees, further supporting our transition to a lower-emission vehicle fleet and reducing our reliance on fossil fuels.

Emissions Monitoring and Environmental Certifications

- We continue to monitor our scope 1, 2 and 3 emissions and report through our SECR and ESOS obligations.
- We have maintained our ISO 14001 certification, demonstrating our commitment to environmental management and continuous improvement in our environmental performance.
- In alignment with international best practices, we are undergoing ISO 14064-1 verification, ensuring that our GHG quantification and reporting processes are accurate, transparent, and credible.

Planned Reduction Initiatives

Rosemont Pharmaceuticals is dedicated to continuously enhancing our efforts to reduce greenhouse gas (GHG) emissions. Building on our current achievements, we are developing and implementing a series of initiatives aimed at identifying significant Scope 3 emissions and further decreasing our overall carbon footprint. Below is a comprehensive summary of our planned carbon reduction initiatives:

Identification and Management of Scope 3 Emissions

Understanding and managing Scope 3 emissions is critical to our sustainability strategy. To effectively identify and address these emissions, Rosemont Pharmaceuticals is undertaking the following actions:

- Conducting in-depth analyses of our supply chain to identify major sources of Scope 3 emissions. This includes evaluating suppliers' operations, transportation methods, and product lifecycle impacts.
- Working closely with our suppliers to gather accurate emission data and encourage the adoption of greener practices. We will provide suppliers with clear instructions and support to help them reduce their own GHG emissions.
- Implementing advanced data collection and reporting systems to accurately track Scope 3 emissions. This will enable us to monitor progress and identify opportunities for further reductions.
- Focusing our efforts on the most significant sources of Scope 3 emissions to ensure that our reduction strategies are both effective and efficient.

Short-Term Carbon Reduction Measures

To achieve our immediate sustainability goals, Rosemont Pharmaceuticals plans to implement the following short-term measures:

- Expanding our energy reduction by installing additional LED lighting at our facility. This will help lower our overall carbon emissions.
- Providing detailed guidelines and instructions to our suppliers to promote sustainable practices. This includes integrating environmental criteria into our procurement processes and encouraging suppliers to adopt energy-efficient technologies and processes.

Continuation of ISO Certifications

- Maintaining and continuously improving our ISO 14001 certification ensures that our environmental management systems meet international standards and drive ongoing sustainability improvements.
- Continuing our ISO 14064-1 verification process to ensure the accuracy and reliability of our GHG emissions reporting. This verification reinforces the credibility of our emissions data and supports our commitment to transparency.
- Developing and implementing a comprehensive sustainable travel policy aimed at reducing the environmental impact of business travel. This policy will promote the use of public transportation, carpooling, virtual meetings, and low-emission vehicles to minimise travel-related emissions.
- Transitioning from natural gas to more sustainable heating alternatives across our operations. This involves replacing gas-based heating systems with electric or renewable heating solutions, thereby reducing our reliance on fossil fuels and lowering our heating-related emissions.

Renewable Energy Goals

Rosemont Pharmaceuticals has set an ambitious goal to source 100% of our energy from renewable sources by 2025. Achieving this goal will enable us to report our Scope 2 market-based emissions as zero. To reach this milestone, we will undertake the following actions:

- Securing long-term contracts with renewable energy providers to ensure a consistent and reliable supply of green energy for all our operational units.
- Investing in additional on-site renewable energy projects, such as expanding our solar PV installations, to increase our self-generated renewable energy capacity.
- Partnering with energy suppliers to transition to 100% green energy options, ensuring that all our energy needs are met through renewable sources.

- Continuously monitoring our energy consumption and renewable energy generation to track progress towards our 2025 goal. Transparent reporting will keep stakeholders informed of our advancements and any challenges encountered.

Long-Term and Future Initiatives

In addition to our short-term measures, Rosemont Pharmaceuticals is committed to exploring and implementing long-term strategies that further enhance our carbon reduction efforts:

- Implementing state-of-the-art energy management systems to optimize energy use across all operations, ensuring maximum efficiency and minimal waste.
- If required, investing in high-quality carbon offset projects to neutralise any remaining emissions that cannot be eliminated through internal measures. These projects will support reforestation, renewable energy, and other sustainable initiatives.
- Continuously seeking out and adopting new technologies that can help reduce our GHG emissions and improve overall energy efficiency. This includes exploring opportunities in energy storage, smart grid technologies, and sustainable manufacturing processes.
- Empowering our employees through training programs and initiatives that promote sustainable practices. Encouraging active participation in our carbon reduction efforts fosters a culture of sustainability within the organisation.

Monitoring and Continuous Improvement

To ensure the effectiveness of our planned initiatives, Rosemont Pharmaceuticals will implement robust monitoring and reporting frameworks:

- Conducting regular reviews of our carbon reduction initiatives to assess progress, identify challenges, and make necessary adjustments to our strategies.
- Providing transparent updates on our progress through annual GHG reports and other communication channels, keeping stakeholders informed of our achievements and ongoing efforts.
- Adapting our strategies based on performance data, emerging best practices, and evolving sustainability standards to ensure continuous improvement in our environmental performance.

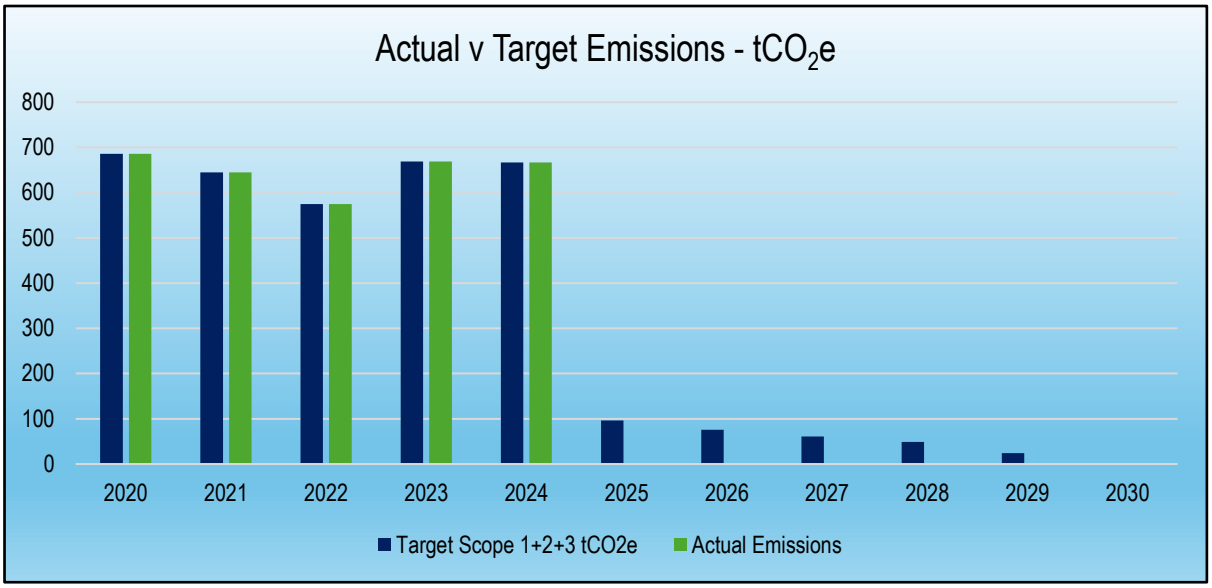
Rosemont Pharmaceuticals' planned carbon reduction initiatives demonstrate our unwavering commitment to sustainability and our goal of achieving Net Zero emissions by 2030. Through the identification and management of Scope 3 emissions, the implementation of short-term measures, the pursuit of renewable energy goals, and the exploration of long-term strategies, we are taking decisive steps to minimise our environmental impact. Our comprehensive approach ensures that we not only meet our immediate targets but also build a sustainable foundation for the future.

These initiatives collectively reflect Rosemont Pharmaceuticals' strategic approach to reducing GHG emissions and underline our dedication to environmental stewardship and sustainable business practices. By continuously enhancing our efforts and embracing innovative solutions, we aim to be a leader in the pharmaceutical industry towards a more sustainable and low-carbon future.

Reduction Targets

We have established emission reduction targets in accordance with ISO 14064-1, reflecting our commitment to achieving Net Zero by 2030. Rosemont Pharmaceuticals is dedicated to this goal and has implemented a series of environmental initiatives to drive progress. Each year, we will re-quantify our emissions and adjust our targets as necessary to ensure we remain on track.

The graph below illustrates Rosemont's projected pathway to Net Zero by 2030. The blue lines represent the 'carbon budget' that we must adhere to each year to meet our targets. Staying within this budget is critical to our success in achieving our long-term sustainability objectives.



Year	Emissions Target tCO2e	% Reduction from Base Year
2024	581	15.3
2025	96	86.01
2026	76	88.92
2027	61	91.11
2028	49	92.86
2029	24	96.50
2030	0	100.00

Rosemont Pharmaceuticals anticipate a reduction in Scope 1 and Scope 2 emissions relative to our 2020 base year, even as the business continues to grow. By 2025, we expect our Scope 2 emissions to reach Net Zero, driven by a planned transition to 100% renewable energy through contractual changes. This shift will significantly lower our carbon footprint from purchased electricity, aligning with our broader sustainability goals.

However, Scope 3 emissions are not included in our current forecast. Between 2025 and 2026, we expect an increase in Scope 3 emissions as we intensify our efforts to capture comprehensive data from upstream and downstream activities, as well as from indirect GHG emissions associated with business transportation. This period of increased Scope 3 emissions will be crucial for understanding and managing the full extent of our carbon impact across the supply chain and operational activities.

Regarding Scope 1 emissions, we forecast that emissions related to vehicle use will achieve Net Zero by 2030 at the latest. This is part of our broader strategy to phase out traditional internal combustion engine vehicles in favour of electric and hybrid alternatives. Additionally, with the gradual elimination of gas usage across our sites, we project that Scope 1 emissions will be virtually eradicated by 2030.

These forecasts reflect our commitment to a comprehensive approach to emission reductions, encompassing both direct and indirect sources of GHG emissions. As we progress towards our Net Zero target, we will continue to refine our strategies, expand our data collection efforts, and implement initiatives that support our environmental objectives.

Appendices

Appendix A

RPL_CMS_0010_V2 – Key findings and Verification