



CARBON NEUTRALITY PAS 2060

OBJECTIVES AND SCOPE

NQA CERTIFICATION LIMITED

has undertaken independent third-party verification of carbon neutrality within the following boundaries:

Data removal and disposal of IT and electrical equipment including dismantling for subsequent re-use or environmental disposal. Secure destruction of confidential data both on-site and at the company's destruction centre in accordance with BS EN 15713:2009 with personnel screened in accordance with BS 7858:2019,

A limited company comprising of a site at Unit 66, Block 503 Greenogue Business Park, Rathcoole, Dublin 24, Ireland

On behalf of:

Vyta

Attestation

Date of Verification: **05/09/2022**

Verification No: **669101**

Period Verified: **01/01/2021 - 31/12/2021**

Future Commitment: **Up to 31/12/2022**

This verification exercise has been performed to:
PAS 2060:2014 - Specification for the demonstration of carbon neutrality.

Clare Braham
Lead Verifier

Stephen Burt
Independent Reviewer

NQA is a trading name of NQA Certification Limited, Registration No. 09351758. Registered Office: Warwick House, Houghton Hall Park, Houghton Regis, Dunstable, Bedfordshire, LU5 5ZX, United Kingdom.

This verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for its benefit in accordance with the standards related to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.

Further detail related to the achievement of verification can be found herein. Please note this is multiple pages and must be considered as an entire document.



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A limited company comprising of a site at Unit 1 Mallusk View, Central Park, Newtownabbey, BT36 4FR

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PAS 2060 Qualifying Explanatory Statement

VMS ID V2_ENV_001

Version 01

Unrestricted

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Vyta Qualifying Explanatory Statement

Overview

Vyta was established in 2001 to provide IT retirement solutions to the Irish and UK markets. We have three processing facilities based in Mallusk, Essex and Dublin, to support our UK & European customer base.

This report deals with Scopes 1, Scope 2, and Scope 3 Greenhouse Gas (GHG) emissions for the operational sites Dublin and Mallusk including transport to and from client sites. Waste Collections relating to our business activities is all reused and or recycled through our Downstream Vendors, as a result only freighting goods, Business Travel, Commuting and Transmission & Distribution losses will be recorded as part of our Scope 3.

The purpose of the report is to measure the GHG emissions for the calendar year 2021 and use this as the baseline against which progress will be measured and reported annually. 2021 has been chosen as the most recent year for which energy consumption data is available.

The Qualifying Explanatory Statement will be publicly available and updated throughout the certification period. All information represented in this document is believed to be correct at the time of publishing. Should any information emerge that affects the integrity of this report, it will be updated to accurately reflect the status of any carbon-neutral statement made by Vyta.

Methodology

The methodology follows the principles in the Greenhouse Gas Protocol Corporate Reporting standard.

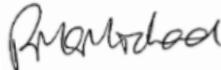
Electricity and Gas consumption cannot be 100% accurately determined as meter readings are typically only taken twice a year, and typically not at the start or end of the year. Therefore, energy consumption is extrapolated from the actual readings that are available. Greenhouse gases included are CO₂e, CO₂, N₂O and CH₄. Other scope 1, 2 & 3 GHG emissions are negligible for Vyta

This document forms the Qualifying Explanatory Statement (QES) to demonstrate that Vyta has achieved carbon neutrality for Scope 1, Scope 2 and Scope 3 emissions arising from site operations in Northern Ireland, the Republic of Ireland and Europe, in accordance with PAS 2060:2014 for the period commencing January 2021 to December 2021.

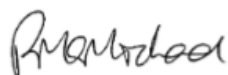
Section 1: General Information

PAS 2060 Requirement	Vyta Response
Entity making PAS 2060 declaration:	Vyta Ltd consisting of Vyta Northern Ireland who operate from Unit 1 Mallusk View, Central Park, Newtownabbey BT36 4FR, Northern Ireland Vyta Republic of Ireland Operating from Unit 66 Block 503, Greenogue Business Park Rathcoole, Dublin D24 F300, Ireland
Subject of PAS 2060 declaration:	The organisation included in the QES is the Vyta group including processing facilities in Mallusk and Dublin, and transport to and from client sites in NI, ROI, and GB. As well as Freight movement of waste from Vyta Mallusk to our Downstream vendors and employee commuting and business travel. GHG emissions included are Scope 1 Scope 2 & Scope 3 GHG emissions.
Description of Subject:	Vyta's Core Purpose is to provide IT retirement solutions to the Irish, UK and European markets. During our reporting period, Vyta had two processing facilities based in Mallusk, Dublin, to support our customer base. We deliver a full range of external services including Data Sanitisation and destruction, I.T Refurbishment and waste electrical services, we operate, across a wide range of Sectors and Clients throughout our geographical areas. We deliver external services on a Planned Preventative basis through our operational Sites. These consist of management teams, supervisors, Technicians and Collection crews operating both on and off site. Vyta is supported by five, office based, departments: HR, BD, Finance, QESS & Client Services. Works are delivered at customer's sites by Collection crews and within our warehouses provided by I.T technicians. We have defined our scope as the emissions that are directly under our control as set out in the Carbon Footprint section
Rationale for selection of the subject:	The entire organisation (Vyta Group) was selected to enable the full Carbon Footprint of our business to be quantified, verified, and certified. This gives us a recognised and credible baseline from which to develop effective carbon reduction plans. This will in turn enable us to reduce our environmental impact year on year
Type of conformity assessment:	Independent 3rd Party – NQA
Baseline date for PAS 2060 programme:	01/01/2021 – 31/12/2021
Individuals responsible for evaluation and provision of data necessary for declaration:	Richard Duckett – QESS Manager, Vyta

Section 2: Declaration of carbon neutrality

PAS 2060 Requirement	Vyta Response			
Declaration of achievement:	Carbon neutrality of Vyta sites based in Mallusk & Dublin, was achieved in accordance with PAS 2060 at 29/09/2022 for the period commencing 01.01.2021 and ending on 31.12.2021. This was verified by NQA Certification Ltd in September 2022 Vyta commits to Nez-Zero by 2050			
Recorded carbon footprint of the subject during the period stated above	Scope	Mallusk	Dublin	Total
	1 - Natural Gas	2.7 tCO2e	N/A	123.5 tCO2e
	1 – Liquid Fuel	120.8 tCO2e	N/A	
	2 - Electricity	35.0 tCO2e	4.6 tCO2e	39.5 tCO2e
	3 – Freightng Goods	1.9 tCO2e	N/A	60.7 tCO2e
	3 - Business Trips (Land)	7.6 tCO2e	N/A	
3 - Employee Commutes	45.1 tCO2e	2.5 tCO2e		
3 –T&D Losses	3.1 tCO2e	0.5 tCO2e		
Exclusions Mallusk & Dublin	Scope 3 - Waste generated on site is less than 1% of GHG Scope 3 - Air Travel, no activity Scope 3 - Capital Goods – No Procurement for Capex Scope 3 - Procured Goods & Consumables – Less than 1%			
Exclusions Dublin only	Scope 1 - Liquid Fuel 2 Registered ROI Vehicles managed in Mallusk			
Carbon footprint reduction target for period			n/a (first certification)	
Location of GHG emissions report supporting this claim:			Section 4	
Location of the Carbon Footprint Management Plan			Section 5	
Location of the details describing the carbon offsets:			Section 6	
Location of the details describing internal reductions achieved			N/A (recertification only)	
Name of Senior Representative		Senior Representative Signature		
Name: Philip McMichael				
Role: CEO				
Date: 29/09/2022				

Section 3: Declaration of On-going commitment to carbon neutrality

PAS 2060 Requirement	Vyta Response
Declaration of on-going commitment:	Vyta commits to maintaining carbon neutrality for the organisation in accordance with PAS 2060 for the period commencing on 01.01.2022 for a minimum of 1 year, during which our Essex site will become included within our scope
Location of the Carbon Footprint Management Plan	Section 5
Name of Senior Representative	Senior Representative Signature
Name: Philip McMichael	
Role: CEO	
Date: 29/09/2022	

Section 4: Carbon Footprint Breakdown

In accordance with the requirements of PAS 2060, this QES quantifies GHG emissions for CO₂, CH₄, and N₂O. Other GHG emissions such as NF₃, SF₆ and other HFCs, PFCs, are negligible for Vyta. Emissions are reported separately for each GHG and are also reported as a combine total for CO₂e. Emission categories include:

Scope 1 emissions

Scope 1 emissions are direct GHG emissions from sources a company owns or controls e.g.

- Consumption of Natural gas used by the company within our Mallusk site
- Fuel consumed by company owned vehicles conducting company business to transport materials, products, waste, and employees.
- Fugitive emissions by the company (uncontrolled or unintentional emissions)

Scope 2 emissions

Scope 2 emissions are indirect GHG emissions caused by electricity purchased by the company from an electricity supply company. Vyta electricity was sourced from Go Power for the units in Mallusk, and SSE for the Dublin unit during 2021.

Scope 2 emissions are reported using Utility Bills showing the consumption by Kwh.

Scope 3 emissions

Scope 3 emissions is an optional reporting category under the Greenhouse Gas corporate reporting protocol for all other GHG emissions i.e., emissions that are a consequence of the activities of the company but occur from sources not owned or controlled by the company. Vyta have included business travel emissions (not in company vehicles) and Waste movements to Downstream Vendor Sites. For this Scope 3.

Organisational footprint breakdown covers at least 95% of Vyta's emissions

Carbon Footprint (for 2021)			
	Mallusk	Dublin	Vyta Total
Scope 1 (mandatory):	Stationary Combustion (tCO₂e)		
Natural Gas	2.7 tCO ₂ e	N/A	2.7 tCO ₂ e
	Mobile combustion (tCO₂e)		
Liquid Fuel (Diesel)	120.8 tCO ₂ e	N/A	120.8 tCO ₂ e
Scope 2 (mandatory):	Electricity		
Electricity	35.0 tCO ₂ e	4.6 tCO ₂ e	39.6 tCO ₂ e
Scope 3 (optional):	Business Travel. (Land)		
Business Travel	7.6 tCO ₂ e	N/A	7.6 tCO ₂ e
Commuting	45.1 tCO ₂ e	2.5 tCO ₂ e	47.6 tCO ₂ e
	Freighting Goods		
Movement to DSV	1.9 tCO ₂ e	N/A	1.9 tCO ₂ e
	Transmission & Distribution Loss		
T&D Electricity Loss	3.1 tCO ₂ e	0.5 tCO ₂ e	3.6 tCO ₂ e

Vyta's primary focus is to make reductions in carbon emissions derived from fuel, electricity, and business travel, as these can be more accurately quantified.

The current carbon footprint of Vyta for 2021 is summarised below in Table 1. This includes all Scope 1, Scope 2 & Scope 3 (Business Travel, Freighting, T&D Loss & Commuting) CO₂e emissions. The emissions are broken into their major components – CO₂e, CO₂, CH₄ and N₂O

Table 1 – Vyta Mallusk CO2e emissions 2021

		Tonne CO2e	Tonne CO2	Tonne CH4	Tonne N2O
Scope 1	Liquid Fuel (Transport)	120.8	119.0	0.012.5	1.77
	Natural Gas	2.7	2.75	0.0037	0.0015
Scope 2	Electricity	35.0	35.0	0.2	0.2
Scope 3	Business Travel by Automobile	7.6	7.5	0.007	0.04
	Freighting Goods	1.9	1.9	0.0003	0.025
	Commuting	45.1	44.6	0.04	0.20
	T&D Loss	3.1	0.02	0.000	0.0
Total GHG Tonne		216.2	210.7	0.25	2.23

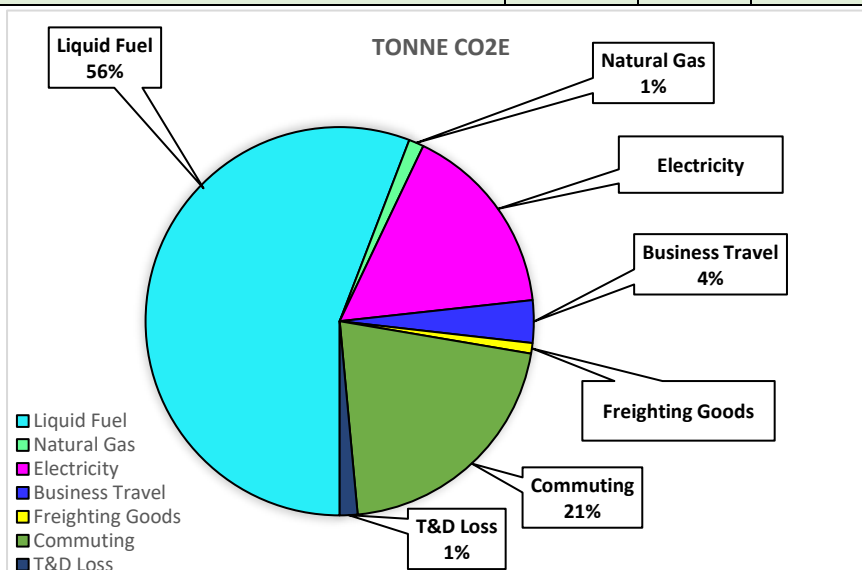


Table 2 – Vyta Dublin CO2e emissions 2021

		Tonne CO2e	Tonne CO2	Tonne CH4	Tonne N2O
Scope 1	Liquid Fuel (Transport)	N/A	N/A	N/A	N/A
	Natural Gas	N/A	N/A	N/A	N/A
Scope 2	Electricity	4.6	4.5	0.0	0.0
Scope 3	Business Travel by Automobile	N/A	N/A	N/A	N/A
	Freighting Goods	N/A	N/A	N/A	N/A
	Commuting	2.5	2.5	0.04	0.30
	T&D Loss	0.5	0.02	0.002	0.01
Total GHG Tonne		7.6	7.02	0.04	0.31

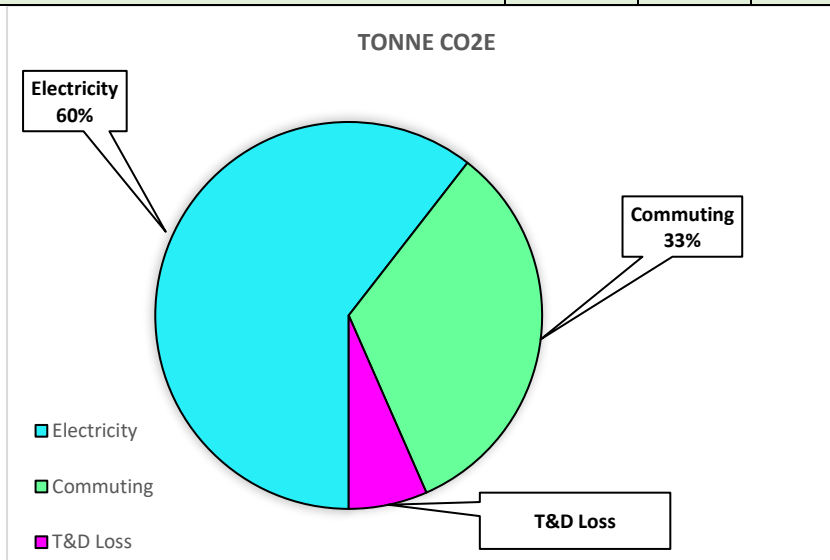


Table 3. Data Quality evaluation by emissions source

Scope	Source	Data Source	Data Quality
Scope 1	Stationary Combustion – GHG sourced from the UK GHG Emissions Calculation Tool template.		
	Natural Gas	Natural gas consumption was sourced from gas supplier invoices. tCO2e emissions were as per UK GHG Conversion Factors 2021 website.	Good
	Mobile Combustion - GHG sourced from the UK GHG Emissions Calculation Tool template.		
	Owned Vehicles	Fuel consumption by company vehicles was measured using invoices from the fuel supply companies.	Good
Scope 2	Purchased Electricity - GHG sourced from the UK GHG Emissions Calculation Tool template.		
	Electricity	Electricity consumption was sourced from electricity supplier invoices.	Good
Scope 3	Business Travel - GHG sourced from the UK GHG Emissions Calculation Tool template.		
	Business Travel	Fuel consumption was sourced from mileage Claims submitted to the Finance department	Good
	Commuting	Commuting was sourced using an average mileage for the Company in conjunction with the average number of parking spaces used.	Good
	Freighting Goods & T&D - GHG sourced from the UK GHG Emissions Calculation Tool template.		
	Freighting Goods	Freighting Goods was conducted using Waste transfer notes from Vyta to the Downstream Vendor & calculating the distance and obtaining GHG emission factors	Good
	T&D Loss	T&D Loss was conducted using the KWH consumption	Good

Section 5: Carbon Management Plan

Mallusk

Statement of commitment to carbon neutrality for the defined subject
We commit to achieve carbon neutrality in mid-2022 and achieve certification on an annual basis until, at least 2025. Vyta commits to Net-Zero by 2050
Timescale for achieving carbon neutrality
November 2022
Targets for GHG Reduction throughout 2022/2023 relative to 2021 baseline
Stationary Fuel reduction Reduction of 0.14 tCO ₂ e. by 01.04.2023 (5%) Mobile Fuel reduction Reduction of 5.9 tCO ₂ e. by 01.04.2023 (5%) Electricity Reduce electricity emissions by 3292.8Kwh / 0.3 tCO ₂ e by 01.04.2023 (2%) T&D Reduce T&D by 0.062 tCO ₂ e by 01.04.2023 (2%) Business Travel Reduce Commuting by 5249 Km equating to 0.9 tCO ₂ e by 01.04.2023 (2%) Reduce Business Travel by 891 Km equating to 0.08 tCO ₂ e by 01.04.2023 (2%) Total Reduction Target for reporting period 2022-2023 = 7.38 tCO ₂ e. by 01.04.2023 (3.4%)
Planned means of achieving and maintaining GHG emissions reduction
Mobile Fuel reduction Complete Annual route optimisation exercise Introduce vehicle telematics to aid with Eco driving training by Dec 2022 Monitor and improve driver behaviours annually by Dec 2022 by use of existing Telematics to provide regular updates on vehicle performance Electricity Monitor Electricity consumption and set KPIs against baseline Replace fluorescent lighting with LED lighting by Dec 2022 Install Light Motion Sensors by Dec 2022 Remove Lamps from over lit areas by Dec 2022 Business Travel Use Teams & Remote Meetings Encourage car sharing Minimise unnecessary meetings

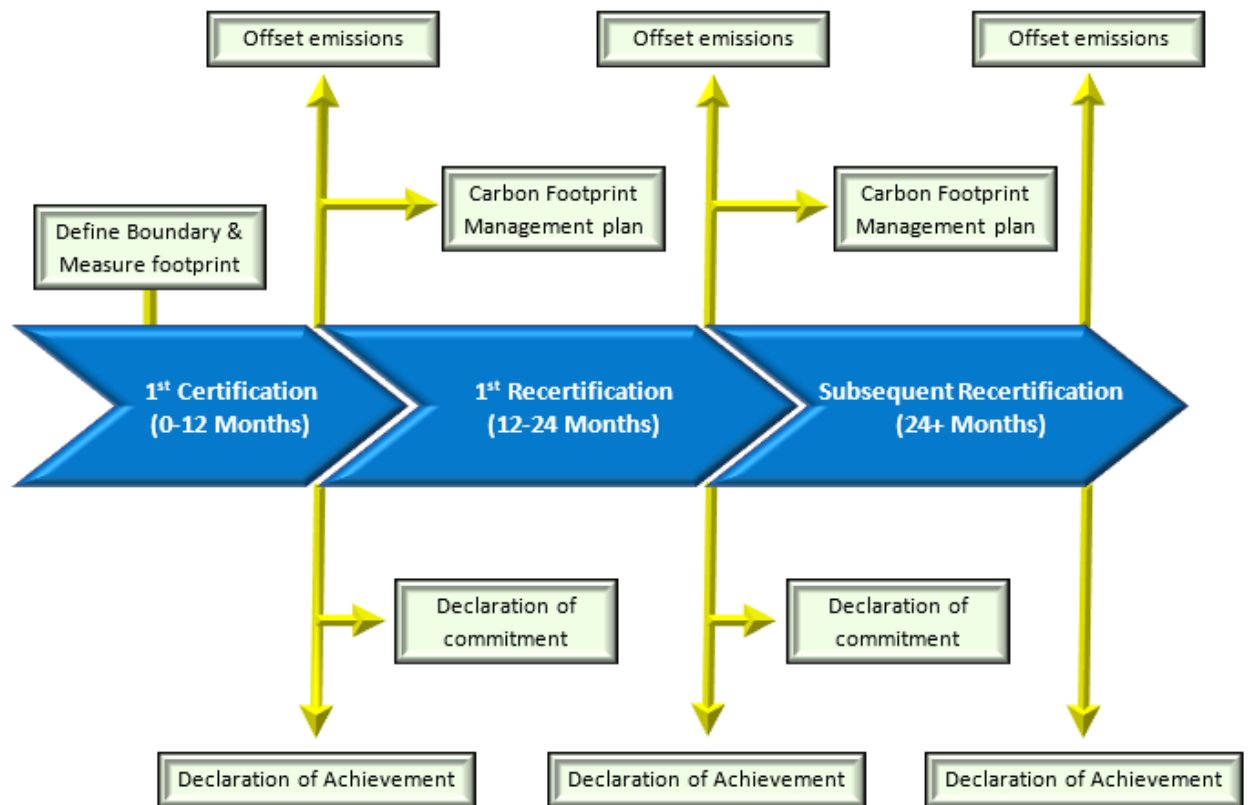
Dublin

Statement of commitment to carbon neutrality for the defined subject
We commit to achieve carbon neutrality in mid-2022 and achieve certification on an annual basis until, at least 2025. Vyta commits to Net-Zero by 2050
Timescale for achieving carbon neutrality
November 2022
Targets for GHG Reduction throughout 2022/2023 relative to 2021 baseline
Electricity Reduce electricity emissions by 431 Kwh equating to 0.046 tCO2e by 01.04.2023 (2%) T&D Reduce T&D by 0.008 tCO2e by 01.04.2023 (2%) Business Travel Reduce Commuting by 600 Km equating to 0.1 tCO2e by 01.04.2023 (4%) Total Reduction Target for reporting period 2022-2023 = 0.15 tCO2e. (2%) by 01.04.2023
Planned means of achieving and maintaining GHG emissions reduction
Electricity Monitor Electricity consumption and set KPIs against baseline Replace fluorescent lighting with LED lighting by Dec 2022 Install Light Motion Sensors by Dec 2022 Remove Lamps from over lit areas by Dec 2022 Business Travel Use Teams & Remote Meetings Encourage car sharing

Section 6: Carbon Offsets

Offsets to be purchased to achieve carbon neutrality to-date					
<p>As there will be emissions from site operations and to meet our carbon neutrality commitment for emissions, any carbon emissions remaining after reduction efforts will be offset by purchasing high quality carbon offsets. However, our dependence on carbon offsets will diminish over time through emission reductions and other investments, such as Utilising Renewable energy, Replacing Radiators with Radiant Heating.</p> <p>Under PAS 2060 and as part of Vyta's commitment to maintain carbon neutrality these carbon credits must be from specified and audited sources, such as the Clean Development Mechanism (CDM), The woodland Carbon Code, or the Gold Standard and Verified Carbon Standard (VCS), to ensure no double counting or Greenwashing occurs and that the projects are actively removing carbon emissions</p> <p>Total Offset Purchased = 223.8 tCO₂e GHG Emissions Offset Scope 1 = 123.5 tCO₂e Scope 2 = 39.6 tCO₂e Scope 3 = 60.7 tCO₂e</p>					
Carbon Offset Schemes					
Project Name	Country	Scheme	Credits	Generated	Retirement
155 MW Gas based combined Cycle Power Project	India	UN Framework Convention on climate change	224 tonnes	28/09/2022	28/09/2023 (CDM Registry)

Annex A: PAS 2060 certification process



Annex A – Illustration of the cyclical process for demonstrating carbon neutrality, considering permitted baseline period exceptions.”

Check list PAS 2060

Checklist for QES supporting declaration of commitment to carbon neutrality	Complete
1) Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating, and maintaining the declaration.	X
2) Identify the entity responsible for making the declaration.	X
3) Identify the subject of the declaration.	X
4) Explain the rationale for the selection of the subject. (The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant GHG emissions (or alternatively can explain why they have done so).	X
5) Define the boundaries of the subject.	X
6) Identify all characteristics (purposes, objectives, or functionality) inherent to that subject.	X
7) Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives, or functionality of the subject.	X
8) Select which of the three options within PAS 2060 you intend to follow.	X
9) Identify the date by which the entity plans to achieve the status of "carbon neutrality" of the subject and specify the period for which the entity intends to maintain that status	X
10) Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.	X
11) Provide justification for the selection of the methodology chosen. (The methodology employed shall minimize uncertainty and yield accurate, consistent, and reproducible results.	X
12) Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	X
13) Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets.	X
a) All greenhouse gases shall be included and converted into tCO ₂ e.	X
b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint.	X
c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint.	X
d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with scope three emissions) these shall be determined in a manner that precludes underestimation.	X
e) Scope 1, 2 or 3 emission sources estimated to be more than 1% of the total carbon footprint shall be taken into consideration unless evidence can be	X

provided to demonstrate that such quantification would not be technically feasible or cost effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.)	
f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject.	X
g) Where a lone source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.	X
h) Any exclusion and the reason for that exclusion shall be documented.	X
14) Where the subject is an organization/company or part thereof, ensure that:	X
a) Boundaries are a true and fair representation of the organization's GHG emissions (i.e., shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). It will be important to ensure claims are credible – so if an entity chooses a very narrow subject and excludes its carbon intensive activities or if it outsources its carbon intensive activities, then this needs to be documented.	X
b) Either the equity shares or control approach has been used to define which GHG emissions are included. Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.	X
15) Identify if the subject is part of an organization or a specific site or location and treat as a discrete operation with its own purpose, objectives, and functionality.	X
16) Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration)	X
17) Describe the actual methods used to quantify GHG emissions (e.g., use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. (The carbon footprint shall be based as far as possible on primary activity data.) Where quantification is based on calculations (e.g., GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases the sources of such data shall be identified.	X
18) Provide details of, and explanation for, the exclusion of any Scope 3 emissions.	X
19) Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)	X
20) Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. (The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available (e.g., carbon footprint based on 95% of greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation)).	X
21) Document carbon footprint management plan:	X
a) Make a statement of commitment to carbon neutrality for the defined subject.	X
b) Set timescales for achieving carbon neutrality for the defined subject.	X

c) Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period.	X
d) Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions.	X
e) Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the number and type of credits.	X
22) Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality	X
23) Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event takes place and include post event review to determine whether the expected minimisation in emissions has been achieved. N/A	X
24) For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise considered in any GHG emissions quantification (historic reductions), confirm: <ul style="list-style-type: none"> • the period from which these reductions are to be included. • that the required data is available and that calculations have been undertaken using the same methodology throughout. • that assessment of historic reduction has been made in accordance with this PAS, reporting the quantity of historic reductions claimed in parallel with the report of total reduction. 	X
25) Record the number of times that the declaration of commitment has been renewed without declaration of achievement.	X
26) Specify the type of conformity assessment: <ul style="list-style-type: none"> a) independent third-party certification. b) other party validation. c) self-validation. 	X
27) Include statements of validation where declarations of commitment to carbon neutrality are validated by a third-party certifier or second party organization	X
28) Date the QES and have it signed by the senior representative of the entity concerned (e.g., CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	X
29) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g., via websites).	X
30) Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	X

Checklist for QES supporting declaration of achievement of carbon neutrality	Complete
1) Define standard and methodology use to determine its GHG emissions reduction.	X
2) Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met	X
3) Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. (The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent, and reproducible results, then this may be used provided the original carbon footprint is quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is considered).	X
4) Describe how reductions have been achieved and any applicable assumptions or justifications.	X
5) Ensure that there has been no change to the definition of the subject. (The entity shall ensure that the definition of the subject remains unchanged through each stage of the methodology. If material change to the subject occurs, the sequence shall be re-started based on a newly defined subject.)	X
6) Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. (Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g., per specified unit of product or instance of service)).	X
7) State the baseline/qualification date.	X
8) Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	X
9) Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	X
10) Select and document the standard and methodology used to achieve carbon offset.	X
11) Confirm that:	
a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.	X
b) Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage, and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage, and double counting).	X
c) Carbon offsets are verified by an independent third-party verifier.	X
d) Credits from Carbon offset projects are only issued after the emission reduction has taken place.	
e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.	X

f) Provision for event related option of 36 months to be added here.	X
g) Credits from Carbon offset projects are supported by publicly available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.	X
h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	X
12) Document the quantity of GHG emissions credits and the type and nature of credits purchased including the number and type of credits used and the period over which credits were generated including:	X
a) Which GHG emissions have been offset.	X
b) The actual amount of carbon offset.	X
c) The type of credits and projects involved.	X
d) The number and type of carbon credits used and the time over which the credits have been generated.	X
e) For events, a rationale to support any retirement of credits more than 12 months including details of any legacy emission savings, considered	X
f) Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	X
13) Specify the type of conformity assessment:	X
a) independent third-party certification;	X
b) other party validation;	
c) self validation.	
14) Include statements of validation where declarations of achievement of carbon neutrality are validated by a third-party certifier or second party organizations.	X
15) Date the QES and have it signed by the senior representative of the entity concerned (e.g., CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	X
16) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g., via websites).	X
QES openness and clarity – Entities should satisfy themselves that:	Complete
1) Does not suggest a reduction which does not exist, either directly or by implication.	X
2) Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third-party organization when it is not	X
3) Is not likely to be misinterpreted or be misleading because of the omission of relevant facts.	X
4) Is readily available to any interested party.	X