

PAS2060:2014 Specification for the demonstration of Carbon Neutrality

Qualifying Explanatory Statements (QES)

This document demonstrates that Auto Body Language Limited has achieved carbon neutrality following guidance as set out in PAS 2060:2014.

	QES Requirement	Response
1	Standard & Methodology used to measure GHG emission reductions.	WBCSD/WRI Greenhouse Gas Protocol Reporting Standard.
2	Confirm that the methodology was aligned in accordance with PAS 2060.	Confirmed.
3	Justification for the selection of methodologies to quantify reductions in carbon footprint, including assumptions & calculations & uncertainty assessments	Greenhouse Gas Protocol Reporting Standard meets PAS2060. 2023 DESNZ/Defra emission factors used.
4	Means by which reductions were made	Emission intensity – tCO ₂ e per repair. Emissions sources across all scopes decreased per industry activity (repair). This is under the assumption that all business operations typically associated with an activity have remained the same as the previous reporting period.
5	Ensure that there has been no change to the definition of the subject	Confirmed
6	Describe the actual reductions made in absolute terms and intensity terms	10% increase in absolute 17% reduction in intensity
7	Baseline / Qualification Date	Baseline year was 01/01/2020 to 31/12/2020. Current qualifying period is 01/01/2023 to 31/12/2023.
8	Percentage of economic growth rate	32%
9	Why did GHG reduce in intensity terms when it is accompanied by an increase in absolute terms for the determined subject	The number of repairs increased at a faster rate than absolute emissions
10	Select and document the standard and methodology used to achieve carbon offset	Verra – VCS Standard
11	Confirm a) Offsets purchased or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere b) Projects meet the criteria for additionally, permanence leakage and double counting c) Offsets verified by 3 rd Party d) Credits are only issued after emission reduction has taken place e) Credits retired with 12 months of the declaration f) Credits supported by publicly available project documentation g) Credits are stored and retired in an independent & credible registry	a) Confirmed. b) Confirmed. c) Confirmed. d) Confirmed. e) Confirmed. f) Confirmed. g) Confirmed.

	QES Requirement	Response
12	<p>a) Which GHG emissions have been offset</p> <p>b) Actual amount of carbon offset</p> <p>c) Type of offset and projects involved</p> <p>d) Number & Type of Carbon Offset Credits used & time period over which they were generated</p> <p>e) Info regarding cancellation / retirement of credits</p>	<p>a) All Scope 1 and 2, Waste and Purchased Goods and Services (Scope 3).</p> <p>b) 3434 tCO₂e.</p> <p>c) Salto Pilão Hydropower Plant Project Activity, Cikel Brazilian Amazon REDD APD Project Avoiding Planned Deforestation & Florestal Santa Maria Project.</p> <p>d) 1599 VCUs. Achieved between 01/01/2015 and 31/12/2015, 1416 VCUs. Achieved between 19/07/2007 and 18/07/2010. 419 VCUs. Achieved between 01/01/2015 and 31/12/2015 respectively.</p> <p>e) https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=238554 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=214572 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=224072</p>
13	<p>Specify the Type of conformity assessment:</p> <p>a) Independent 3rd Party certification</p> <p>b) Other party validation</p> <p>c) Self assessment</p>	Other party validation.
14	Include statements of validation where declarations of achievement of carbon neutrality are validated by a third party certifier or secondary party organisations	Secondary party validator used was ECA Business Energy.
15	Date the QES and have it signed by a senior representative	<p>Date: 22nd March 2024</p> <p>Signed by:</p> <p>Position:</p> <p>Signature:</p>
16	Make QES publicly available	Available on request.