Qualifying Explanatory Statement for PAS2060

Declaration of Achievement & Commitment to Carbon Neutrality



Date Completed: 10/01/2025



1. Introduction

This document forms the Qualifyin Explanatory Statement (QES) to demonstrate that EvoEnergy Ltd has achieved carbon neutrality in accordance with PAS2060:2014 for the period commencing 1st April 2023 and ending 31st March 2024.

Tom Aldous, Renewable Energy Consultant of EvoEnergy Ltd, has been appointed as the individual responsible for the evaluation and provision of data necessary for the substantiation of any declarations including that of preparing, communicating and maintaining the declaration.

Table 1

PAS2060:2014	Response
Entity making PAS2060 declration	EvoEnergy Ltd
Subject of PAS2060 decIration	Company Operations
Description of subject	EvoEnergy is a supplier of renewable energy solutions, largely through the design, procurement and installation of solar panels.
Rationale of selection of the subject	As a renewable energy company, we believe it is important that our company operations align with our mission to improve the sustainability of companies across the country. By focusing on our own operational footprint, we demonstrate our commitment to environmental transparency, and continuous improvement in decarbonisation.
What type of conformity assessment has been undertaken?	Other party validation
Baseline Date	1 st April 2023
Baseline Period	1 st April 2023 – 31 st March 2024
Qualifying Date	10/01/2025
Achievement period	1 st April 2023 – 31 st March 2024
Commitment period	1 st April 2024 – 31 st March 2025
Standard of assessment of greenhouse gas (GHG) emissions.	BS EN ISO 14064-1, Greenhouse gases – Part 1
Justifiction for the selection of the methodology:	EvoEnergy have been assessed by MyCarbon who conduct their appraisals in accordance with Part1 of BS EN ISO 14064-1.

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1. Declaration of Achievement of Carbon Neutrality

Carbon neutrality of Scope 1, Scope 2 and Scope 3 emissions achieved by EvoEnergy Ltd in accordance with PAS2060 at 17/09/2024 for the period commencing 01/04/2023 to 31/03/2024, MyCarbon declared.

PAS2060:2014	Response
Recorded carbon footprint of the subject during the period stated above	335.38 tCO₂e
Which method, as defined by PAS2060, has been followed to achieve carbon neutrality	BS EN ISO 14064-1, Greenhouse gases – Part 1
Location of the details describing internal reductions achieved	Section 5 of this document
Location of Carbon Footprint Assessment supporting this claim	Section 4 of this document
Location of Carbon Footprint Management Plan	Section 5 of this document
Location of the details describing the carbon offsets	Section 6 of this document
Location of the description of scope 3 emissions	Section 4 of this document

Senior Reprentative	Signature of Senior Representative
Mike Salisbury, Managing Director	M.Salisbury
Date: 10/01/2025	ivi. Salisbui y



2. Declaration of Commitment of Carbon Neutrality

Carbon neutrality of Scope 1, Scope 2 and Scope 3 emissions will be achieved by EvoEnergy Ltd in accordance with PAS2060 at 17/09/2024 for the period commencing 01/04/2024 to 31/03/2025, MyCarbon declared.

PAS2060:2014	Response
Which method, as defined by PAS2060 has been followed to achieve carbon neutrality	BS EN ISO 14064-1, Greenhouse gases – Part 1
Location of Carbon Footprint Assessment supporting this claim	Section 4 of this document
Location of Carbon Footprint Management Plan	Section 5 of this document

Senior Reprentative	Signature of Senior Representative
Mike Salisbury, Managing Director	M Colichum
Date: 10/01/2025	M.Salisbury



3. Carbon Footprint Assessment

Table 2 - Breakdown of Scope

PAS2060:2014	2023	3
Emissions Category	GHG Emissions Metric Tonnes (tCO ₂ e)	% of Total
Total Scope 1	94.13	28.07
Total Scope 2	19.36	5.77
Total Scope 3	221.89	66.16
Total of All Scopes	335.38	100

Table 3 - Scope 3 Breakdown by Category

Scope 3 Category	2023 GHG Emissions Metric Tonnes (tCO₂e)
Paper	0.10
Water	0.09
Computing	3.61
Scopes 1 and 2 WTT	24.00
Company xEV vehicles T&D	1.42
Transmission & Distribution	0.62
Upstream sea freight	70.67
Upstream lorry freight	25.54
Outsourced Vans	0.73
Waste	2.01
Wastewater	0.10
Hotel Stays	7.58
Grey Fleet (Fuel)	1.48
Rail	0.31
Taxi	0.02
Commuting	74.25
Home-working	9.36
Total Scope 3 Emissions	221.89

3.1. Standard and Methodology

EvoEnergy Ltd Greenhouse Gas (GHG) emissions are categorised as Scope 1,2 or 3 emissions om carbon dioxide equivalent (CO₂e) as referred to in the GHG Protocol – Corporate Accounting and Reporting Standard.

Where possible, EvoEnergy have used actual data. Where actual data is not available estimations have been made. Emissions have been calculated using conversion factors listed in the BEIS Greenhouse Gas Conversion Factors.

3.2. Organisational and Operational Boundaries

Some scope 3 emissions were excluded from the calculation due a lack of data or unknown relevance. These include emission sources from processing of sold products, use of sold products, end of life treatment of sold products and investments.



3.3. Calculation Methodology and Key Assumptions

3.3.1 Scope 1 Emissions

Natural Gas

The consumption of natural gas was estimated from the purchase agreement provided from the utility broker.

Owned Vans

The total mileage was estimated based on the highest mileage engineer and apportioned across the fleet of 8 vans.

Company vehicles (fuel)

The total amount of fuel purchased was calculated using data from the fuel cards.

Refrigerants

No top ups were required, with system gas-type detailed from yearly inspection.

3.3.2 Scope 2 Emissions

Company vehicles (xEV) charging

Calculated by optaining the total distance driven within the baseline period.

Electricity

Estimated annual consumption from purchase agreement provided from utility broker.



3.3.3 Scope 3 Emissions

Paper Quantity and product details (size, recycled material) provided from purchase orders Consumption provided from utility bills in metres cubed Computing Puchased items with model details provided for assessment period Scopes 1 and 2 WTT Consumption provided from fuel cards Consumption provided from distance log Transmission & Distribution Upstream sea freight Consumption provided from distance log Shiptment logs detailing, weight, route and number of shiptments Vehicles details and distance per trip provided, with item weights adjusted conservatively using internal knowledge of shipped items. Outsourced Vans Outsourced Vans Waste Waste collection contract detailing quantity, type of waste, frequency of collection and disposal route Wastewater Assumed 100% water returned to sewer Hotel Stays Grey Fleet (Fuel) Milage claims provided along with vehicle details Rail Number of trips, route details and cost provided from personal expense claims Cost provided for each journey, with route details provided from an employee survey Home-working Number of home-working hours and occupancy status provided from an employee survey	Scope 3 Category	Source
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employee survey Number of home-working hours and occupancy	Commuting	
Home-working Number of home-working hours and occupancy		
HOME-Working		
status provided from an employee survey	Home-working	
		status provided from an employee survey



4. Carbon Footprint Management

PAS2060:2014	Response
Timescale for achieving carbon neutrality	Carbon neutrality will be achieved in January 2025 for the achievement period.
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	EvoEnergy Ltd has set a target to reduce GHG emissions by 50% per £M turnover/employee by 2030 compared to the baseline period. (1st April 2023 to 31st March 2024).
Planned means of achieving and maintaining GHG reduction including: • Assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions; • Where historical reductions are to be taken into account, the period over which those reductions are to be calculated and confirmation that the necessary data is available and that calculation is to be undertaken using precisely the same methodology as that to be employed to assess and calculate future reductions;	Existing initiatives to reduce GHG emissions include: Installation of solar panels on our office building Switched to company electric vehicles Encouraging employees to cycle or walk to work Ensuring IT equipment are switched off at the end of the working day New initiatives, to support achievement of GHG reductions include: Switch to a 100% renewable energy tariff Continue transition to electric vehicles Implement telematics system along with driver behaviour training to track individual drivers performance and improve driving fuel efficiency
If the entity has made offsets and achieved carbon neutrality to-date, a description of these offsets should be provided here. Information should include: • Which GHG emission have been offset; • The type of offset and projects involved; • The scheme through which the offsets were made; • The number and type of carbon credits alongside the time period over which the credits were generated and the date(s) of their retirement	EvoEnergy has purchased carbon offsets equivalent to 336 tCO2 _e which retires scope 1, 2 & 3 emissions for 01/04/2023 – 31/03/2024. Project: Hebei Haixing 49.5 MW Wind Farm Project Project Type: Renewable Energy Location: Hebei Province, North China Registry: Verra Transaction ID: 11509-337287876-337288211-VCS-VCU-279-VER-CN-1-414-26122015-25122016-0
What type of conformity assessment has been undertaken?	Other party validation by MyCarbon

Senior Reprentative	Signature of Senior Representative
Mike Salisbury, Managing Director	NA Coliabora
Date: 10/01/2025	- M.Salisbury



5. Carbon Offset Strategy

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

Project No 1	
Project Title	Hebei Haixing 49.5MW Wind Farm Project
ID Number	VCS414
Quantity	336 tCO2 _e
Country	China
Project Type	Renewable Energy
Project Standard	Verified Carbon Standard
Methodology Used	Production
Vintage	2020
Link	https://registry.verra.org/app/projectDetail/VCS/414



336 tonnes of CO₂e

are retired by MyCarbon (Carbon Green Ltd.) on behalf of EvoEnergy as part of an offsetting portfolio to compensating the emissions associated with EvoEnergy from 1st April 2023 – 31st March 2024

Retired on 5 February 2025

Project	Hebei Haixing 49.5MW Wind Farm Project
Project Type	Renewable Energy
Location	Hebei Province, North China
Mechanism	Production
Vintage	2020
Registry	Verra
Registry ID	VCS414
Transaction ID	11509-337287876-337288211-VCS-VCU-279-VER-CN-1-414- 26122015-25122016-0





Introduction

Carbon Green Limited ('MyCarbon') was engaged by EvoEnergy to provide independent third-party verification of its Scope 1, 2, and partial Scope 3 greenhouse gas (GHG) emissions, as disclosed in EvoEnergy's PAS 2060 Qualifying Explanatory Statement (QES) for the period 1st April 2023 - 31st March 2024. This verification engagement was performed to a limited level of assurance, in accordance with the ISO 14064-3:2019 standard.

EvoEnergy Responsibilities

The management of EvoEnergy is responsible for the preparation and fair presentation of the GHG Inventory, as reported in their PAS 2060 QES, in accordance with the criteria. This responsibility includes the design, operation, and maintenance of internal controls relevant to the preparation of the GHG statement that is free from material misstatement, whether due to errors or omissions, to the extent possible given evolving methodologies.

Our Responsibilities

Our responsibility as verifiers is to express an independent verification opinion on EvoEnergy's GHG Inventory, as reported in their PAS 2060 QES, for the period 1st April 2023 - 31st March 2024, in accordance with the ISO 14064-3:2019 standard, based on the evidence obtained. We performed our verification engagement as agreed in the Contract and Engagement letter, which together defines the scope, objectives, criteria and level of assurance of the verification. The International Standard ISO 14064-3:2019 requires that we comply with ethical requirements and plan and perform the verification to obtain the agreed level of assurance that the GHG emissions, removals and storage in the PAS 2060 QES are free from material misstatement.

Statement of Independence

No member of MyCarbon's verification team has any business relationship with EvoEnergy, its directors, or managers, beyond what is necessary for this verification engagement. We conducted our verification independently, and to our knowledge, there has been no conflict of interest.



Verification Scope

Our verification engagement relates to the limited level of assurance on the specified GHG data for the FY23 reporting period disclosed in the PAS 2060 QES.

The following elements published in the PAS 2060 QES is within the scope of our limited assurance verification engagement:

- Boundaries: Operational control approach; a single office located in Nottingham, 50 employees, 8 owned vans, and 10 company cars (8 electric)
- GHG Sources, Sinks, and Reservoirs: Scope 1, 2, and partial Scope 3 emissions
- Types of GHGs: All seven Kyoto Protocol GHGs, where applicable, quantified in terms of tonnes carbon dioxide (CO₂) equivalence, or tCO₂e
- Time Period: 1st April 2023 31st March 2024

We have not performed any procedures regarding other information included in the Report; therefore, we do not express a verification opinion on the Report as a whole.

Verification Criteria

The verification of EvoEnergy's GHG Inventory as reported in their PAS 2060 QES for FY23 was conducted according to the following criteria:

- Reporting standards:
 - o The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
 - Corporate Value Chain (Scope 3) Standard

Both standards are jointly issued by the World Business Council for Sustainable Development and the World Resources Institute

- o ISO 14064-1:2018
- Emission Factors:
 - Relevant for the reporting period and applied from published guidelines, including but not limited to:
 - Greenhouse Gas Reporting: Conversion Factors 2023 UK Department for Environment, Food & Rural Affairs (DEFRA) and the Department for Business, Energy & Industrial Strategy (BEIS)
- Verification Standard:
 - o ISO 14064-3:2019

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Verification Strategy

Our verification strategy consisted primarily of inquiry and analytical procedures. Evidence-gathering procedures included but were not limited to:

- Engaging with stakeholders involved in data collection and reporting to:
 - Review the processes, controls, and methodologies for data collection, reporting, and maintenance used to compile EvoEnergy's GHG Inventory, as reported in their PAS 2060 QES for FY23
- Sampling of owned vans mileage, shipment logs, and hotel expense records to confirm accuracy of source data into calculations
- Recalculation of emissions
- Appropriateness of emission factors used

The data examined during the verification engagement were historical in nature.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Verification Observations

All material errors, including data discrepancies and calculation errors, identified in the reported data during the verification process and documented in the query log, were corrected prior to the finalisation of the total GHG emissions.

Verification Opinion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that EvoEnergy's GHG Inventory as reported in their PAS 2060 QES for the period 1st April 2023 - 31st March 2024 is not prepared, in all material respects, in accordance with the criteria listed above as of 10 January 2025.

The total verified carbon footprint for EvoEnergy for FY23, subject to limited assurance, under the location-based was $335.38 \text{ tCO}_2\text{e}$. The breakdown by Scope is listed in Table 1, with the full figures reviewed shown in Appendix 1 of this report.



Table 1. Verified emissions by Scope and Category under the location-based approach

Emissions Scope	Emissions (tCO₂e)
Scope 1	94.13
Scope 2	19.36
Scope 3	221.89
Total	335.38

Restriction of Use

This report is made solely to EvoEnergy in accordance with the terms of our engagement letter and contract. It should not be disclosed to any third parties without prior written consent, except as permitted by those terms, which allow disclosure to other parties solely to demonstrate that EvoEnergy has obtained an independent third-party verification report in connection with the GHG statement. To the fullest extent permitted by law, we accept no responsibility and deny any liability to parties other than EvoEnergy for our work, for this independent third-party verification report or for the verification opinions we have reached.

Verified by

Michael Greenhough

Mcnoonhough

Co-Founder & Director

MyCarbon

124 City Rd, London, EC1V 2NX

10 January 2025



Appendix 1: Statement of Assured Greenhouse Gas Emission Data for EvoEnergy FY23

Greenhouse Gas Emissions		Location-Based Emissions (tCO ₂ e)	Market-Based Emissions (tCO₂e)
Scope 1		94.13	94.13
On-Site Fuel Use	Natural Gas	2.62	2.62
Company Owned Vehicles	Owned Vans	83.56	83.56
	Company Vehicles (Fuel)	7.95	7.95
Fugitive emissions	Refrigerants	0.00	0.00
Scope 2		19.36	13.27
On-Site Electricity, Heating, and Cooling Consumption	Electric Company Vehicles Charging	13.47	0.00
	Electricity	5.89	13.27
Scope 3		221.89	220.47
C1: Purchased Goods and Services	Paper	0.10	0.10
	Water	0.09	0.09
C2: Capital Goods	Computing	3.61	3.61
C3: Fuel- and Energy-Related Activities	Scopeland2WTT	24.00	24.00
	Electric Company Vehicles T&D	1.42	0.00
	Transmission & Distribution	0.62	0.62
	Upstream Sea Freight	70.67	70.67

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C4: Upstream Transportation and	Upstream Lorry Freight	25.54	25.54
Distribution C5: Waste Generated	Outsourced Vans	0.73	0.73
	Waste	2.01	2.01
in Operations C6: Business Travel	Wastewater	0.10	0.10
	Hotel Stays	7.58	7.58
	Grey Fleet (Fuel)	1.48	1.48
	Rail	0.31	0.31
	Taxi	0.02	0.02
C7: Employee	Bus	0.00	0.00
	Commuting	74.25	74.25
Commuting	Home-Working	9.36	9.36
Total Scope 1, 2, and 3 Emissions		335.38	327.87