## Wyke Farms Ltd

Cheddar Cheese - Ivy's Reserve Vintage Cheddar (300g, 2500g)



## Qualifying Explanatory Statement

in support of the

Achievement of and Ongoing Commitment to Carbon Neutrality

Application Period: 1st April 2021 - 31st March 2022

Date: 09 September 2022

## 1. Executive Summary

This document is the Qualifying Explanatory Statement (QES) which provides collected evidence in support of the declaration that Wyke Farms Ltd

- has achieved carbon neutrality for its Cheddar cheese lines Ivy's Reserve Vintage Cheddar (300g, 2500g) marketed in UK and USA for the period commencing 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022 (see Section 3); and
- 2. is committed to maintaining carbon neutrality for its Cheddar cheese lines Ivy's Reserve Vintage Cheddar (300g, 2500g) (see section 4).

The carbon neutrality declaration has been made and the collected supporting evidence has been provided in accordance with the requirements prescribed by PAS 2060:2014 – Specification for the demonstration of carbon neutrality.

**Richard Clothier** 

**Managing Director** 

9<sup>th</sup> September 2022

### 2. General information

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration		
The entity making PAS 2060 declaration:	Wyke Farms Ltd		
	Wyke Farms have assessed the cradle-to-grave carbon footprint of two premium Cheddar cheese lines:  1) Ivy's Reserve Vintage Cheddar – 300g		
The subject of PAS 2060 declaration:	2) Ivy's Reserve Vintage Cheddar – 2500g		
	These lines are sold into UK and USA markets. The boundary includes all emissions encompassing milk production and supply, cheddar cheese production, packaging, distribution, sale, use, and end of life.		

Description of Subject:	<ol> <li>Ivy's Reserve Vintage Cheddar – 300g: premium quality farmhouse cheddar cheese sold as one unit in plastic packaging.</li> <li>Ivy's Reserve Vintage Cheddar – 2500g: premium quality farmhouse cheddar cheese sold as one unit in plastic packaging. This is then divided up into deli portions in store.</li> </ol>		
Rationale for selection of the subject:	Wyke Farms have undertaken an assessment of all milk supplied and all cheese manufactured to create a carbon footprint for all cheese produced to the point of packing.  The specific emissions associated with packing, distribution, use and end of life are then calculated for selected premium products.  Wyke Farms has selected these products as these lines represent premium cheeses sold. Ivy's Reserve, is following in the footsteps of our grandmother Ivy. She had a deep respect for nature and a love of the countryside.		
Control approach:	Cradle-to-Grave		
Type of conformity assessment:	Independent third-party certification (see Appendix 2)		
Baseline date for PAS 2060 programme:	1st April 2021		
Individuals responsible for evaluation and provision of data necessary for declaration:	James Barwick – Renewable Energy Technical Manager Tom Clothier – Production Director and Director of Renewable Energy Diane Cox – Technical Director Richard Clothier – Managing Director Andrew Gaskell – Milk Procurement Director Jennifer Gray – Marketing Manager		

## 3. Declaration of achievement of carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration	
Declaration of achievement:	Carbon neutrality of premium Cheddar cheese lines - Ivy's Reserve Vintage Cheddar (300 g, 2500 g) achieved by Wyke Farms Ltd in accordance with PAS 2060 on 9 <sup>th</sup> September 2022 for the period commencing 1 <sup>st</sup> April 2021 – 31 <sup>st</sup> March 2022, certified by the Carbon Trust.	

Recorded carbon footprint of the subject during the period stated above	<ol> <li>Ivy's Reserve Vintage Cheddar (300 g) 440 (tCO2e) Packaged Cheese including delivery to end of market and end of life.</li> <li>Ivy's Reserve Vintage Cheddar (2500 g) 360 (tCO2e) Packaged Cheese including delivery to end of market and end of life.</li> <li>This is estimated based on forecast sales.</li> </ol>	
	See section 3.2 for further details.	
Carbon offsets purchased	800 ( $tCO_2e$ ) See section 3.4 for further details.	

## 3.1. Carbon footprint methodology

The methodology for calculating the carbon footprint was a
Throughout the life-cycle stages of the product, there are er associated to each stage of the premium Cheddar cheese li  On-farm milk production and supply. Through work with International, we have footprinted 64 of our milk supget a more accurate overall footprint of our milk supget a more accurate overall footprint of our milk supplying farms that have not been foot have used the average emission factor for milk production. We have also the transport emissions from milk supply to Bruton.  Cheese production at Bruton. This stage accounts for emissions associated with the energy used to product the transport, storage, packaging, and upstream transport, storage, packaging and upstream transports are emissions associated with waste from these process.  Cheese maturation and packing at Wincanton. Emistions accounted for include energy used for packing, refrigulated to the product of the standard and methodology used to determine GHG emissions and reductions.  Distribution from Wincanton to warehouses,

encompassing milk production and supply, cheddar cheese production, maturation, packaging, distribution, use, and end of life. The footprinting exercise has analysed data between 1<sup>st</sup> April 2021 and 31<sup>st</sup> March 2022 and been assessed in conformity with the PAS 2050 standard.

Carbon Trust employed the standard FPX backend methodologies. For all emissions factors for milk supply, this employed either the standard PEFCR tool or the PROMAR custom methodology whose model has been previously certified by Carbon Trust and due to be recertified this year.

The aim of the project was to produce Carbon Neutral Cheddar through analysing cradle to grave emissions with the goal of improving the product life cycle sustainability.

This methodology was developed to be in accordance with the requirements of PAS 2050.

The provisions of the methodology for calculating the carbon footprint were applied as detailed and the principles set out in PAS 2060 were met.

Key assumptions are listed in Table 4 of the Product Emission Report.

PAS 2050 was chosen due to the continuation of similar footprints undertaken by the Carbon Trust. It is the recommended methodology.

Both the Ivy's Reserve Vintage 300g and 2500g have been footprinted using projected sales, packaging, and distribution data.

# Justification for the selection of the methodologies chosen

Any assumptions that have been made have detailed within the Methodology section of the PER. Section 2.3 Methodology

Any assumptions made to derive or support the calculations within the model have been detailed in the PER Section 2.3.2 Key Assumptions.

This method was chosen as it provides an internationally recognised approach to the calculation of representative product CO2e footprints and meets the requirements of PAS 2060 for the substantiation of GHG emissions (PAS 2060: 5.2.2 to 5.2.4).

## 3.2. Carbon footprint breakdown

Carbon Footprint (for latest footprinting year)	Information Relating to the Carbon Neutral Declaration	
Total Carbon Footprint	$800\ tCO_2e$ Actual sales will be reviewed during reconciliation at the end of the certification period and the footprint, and number of offsets required, will be adjusted.	

Table 1. Product footprint emissions broken down by product per functional unit

Region	SKU	Emissions	Units
UK	lvy's Reserve Vintage Cheddar - 300g	6.1	kgCO2e / kg Packed Cheese including delivery to end of market and end of life.
USA	lvy's Reserve Vintage Cheddar - 2500g	7.19	kgCO2e / kg Packed Cheese including delivery to end of market and end of life.

Table 2: Ivy's Reserve Vintage Cheddar - 2500g Results - USA Market

Data Category	Emissions	%
Process/ Material	kg CO2e per kg of SKU	
Milk supply emissions	5.33	74.20%
Bruton cheese manufacturing	0.35	4.86%
Wincanton & packaging maturation emissions	0.09	1.24%
Distribution (Transportation & RDC)	1.18	16.39%
Retail	0.13	1.86%
Use phase	0.04	0.52%
End of life	0.07	0.93%
PRODUCT CARBON FOOTPRINT	7.19	100.00%

Table 3: Ivy's Reserve Vintage Cheddar - 300g Results – UK Market

Data Category	Emissions	%
Process/ Material	kg CO2e per kg of SKU	
Milk supply emissions	5.33	87.39%
Bruton cheese manufacturing	0.35	5.72%
Wincanton & packaging maturation emissions	0.12	1.90%
Distribution (Transportation & RDC)	0.17	2.80%
Retail	0.06	1.04%
Use phase	0.02	0.26%
End of life	0.05	0.89%
PRODUCT CARBON FOOTPRINT	6.10	100.00%

### 3.2.1. Data methods

### Table 4: Data sources

Where possible Wyke Farms have collected data through financial accounting and its associated reporting methodology.

Life cycle stage	Primary Data	Secondary Data	Secondary Data EF Sources
Raw Milk Supply	Milk volumes – milk supplier database Transportation –haulier route collection data and internet route planner for mapped routes and distances Emissions – 62% of the milk supplied footprinted by Promar	Emissions – literature emissions factor for 38% of the milk supplied	PEFCR for Dairy 2018
Cheese Production – Bruton	Energy, Water and Waste – meter readings, invoicing, waste transfer notes, service records, supplier summaries Ingredients – financial accounts Packaging – financial accounts Chemicals – chemical supplier data Transportation – internet route planner for mapped route and distances Production Totals – financial accounts and recorded measurements	Transportation – literature values	BEIS IEA 2021, OECD
Maturation and Packing – Wincanton	Energy, Water and Waste – meter readings, invoicing, waste transfer notes, service records, supplier summaries Chemicals – chemical order report Packaging – weighing packaging Transportation – internet route planner for mapped route and distances Packing Totals – financial accounts	Transportation – literature values	BEIS IEA 2021, OECD
Distribution	Transportation – internet route planner for mapped route and distances	Transportation – literature values	BEIS IEA 2021, OECD
Regional Distribution Centre	Total days in storage	Literature values	BEIS IEA 2021, OECD PEFCR for Dairy 2018
Retail		Literature values	BEIS IEA 2021, OECD
Use Phase		Literature values	PEFCR for Dairy 2018
End of Life		Literature values	BEIS IEA 2021 Waste, OECD

### Data quality and uncertainties

The data quality assessments were carried out based on a key developed internally at Carbon Trust and is reported below. The overall data quality for the project was good mainly because the majority (over 70%) of the total emissions were derived from primary data sources. The full data quality assessment is provided within the report.

Wyke farms has acted to improve the granularity of the suppliers' emissions, by extending extension PROMAR to other suppliers. From 11% in 2021 to 65% in 2022 leading to more granular representation of emission factors which has reduced the footprint and provided better quality data.

Both the Ivy's Reserve Vintage 300g and 2500g have been footprinted using projected sales data.

Table 5: Data quality assessment for material data points summary: Ivy's Reserve Vintage Cheddar - 2500g

Data point	Emission Factor Data Quality Indicator	Activity Data Quality Indicator	Overall Classification	Contribution%
Milk supply	Good	Good	Good	74.20%
Bruton (Cheese production)	Good	Good	Good	4.86%
Wincanton (Cheese Packaging)	Good	Good	Good	1.24%
Distribution	Good	Poor	Medium	16.39%
Retail	Good	Poor	Medium	1.86%
Use phase	Good	Poor	Medium	0.52%
End of life	Good	Poor	Medium	0.93%
			Of Total Data % Considered Good:	80%

Table 6: Ivy's Reserve Vintage Cheddar - 300g Results

Data point	Emission Factor Data Quality Indicator	Activity Data Quality Indicator	Overall Classification	Contribution%
Milk supply (Upstream)	Good	Good	Good	87.39%
Bruton (Cheese production)	Good	Good	Good	5.72%
Wincanton (Cheese Packaging)	Good	Good	Good	1.90%
Distribution	Good	Poor	Medium	2.80%
Retail	Good	Poor	Medium	1.04%
Use phase	Good	Poor	Medium	0.26%
End of life	Good	Poor	Medium	0.89%
			Of Total Data % Considered Good:	95%

Table 7: Data quality and uncertainties

Life cycle stage	Data quality and uncertainties				
Raw Milk Supply	1. In the analysis of emissions from the milk suppliers, emissions analysis was				
	conducted on 62% of the milk supply for cheese production with Promar				
	International utilising their in-house tool designed in line with IPCC methodology				
	(2019 refinement) and certified by the Carbon Trust. The assessment covered				
	emissions for milk production to 'farm gate'. This enabled Wyke Farms to use a more				
	accurate carbon footprint for some of the supplying farmers rather than an industry				
	average for all.				
	2. An average emission factor was used for milk produced in the UK for farms without				
	farm foot printing.				
	3. The total emissions associated with milk production were worked out using the				
	Promar footprinted farms emission factors and generic milk emission factors. Then				
	the transport emissions from the supply of milk from individual suppliers to Bruton				
	by tankers was added on.				
	4. There is no evidence or data provided that suggests significant land-use change on				
	the individual farms to allow for the assessment of any additional land-use change				
	emissions. Land-use change has not been individually quantified for each farm by				
	Wyke Farms but is an area for improvement.				
Cheese Production –	5. A percentage allocation calculation was used to attribute 66% of electric usage from				
Bruton	Manor Farm borehole pumps to cheese production as the rest was attributed to the				
Bruton	farms, AD Plant and domestic houses.				
	6. Estimations were made for the volumes of Evaporator condensate recovered water				
<b>NA</b>	as meter readings were not available for the full year.				
Maturation and Packing –	7. As the Ivy's 300g and 2500g SKUs have not yet been packed, estimations have been				
Wincanton	made on the packaging inputs needed.				
Distribution	8. Average distances were used where products go to multiple distribution centres or				
	warehouses.				
	9. Literature values were used from warehouses/distribution centres to the				
	supermarkets.				
	10. As the Ivy's 2500g SKU has not yet been distributed, the full route to market is				
	unknown for one leg of the journey in the USA.				
	11. Some assumptions were made on the length of time products are stored at each				
	transport step.				
Use Phase	12. Literature values were used.				
	13. It is assumed that all cheese is stored in refrigerators.				
End of Life	14. Literature values were used.				

Wyke Farms provided secondary data and assumptions for some supplier-specific information and the majority of downstream emissions. Traceability and accuracy of the data collection and methodology was reviewed and can be improved for re-certification. Both were identified as observations.

For a detailed list of assumptions, see Table 4 in the Product Emissions Report. Based on PAS 2050 specification method of assessment, the Carbon Trust believe that their assessment has identified 95% of the likely GHG emissions associated with the full life cycle of the product(s) covered in this report.

However, readers should be aware that even primary sources of data are subject to variation over time, and the figures given in this report should be considered as our best estimates, based on reasonable cost of evaluation. To do this secondary data has been obtained from the reference database included within Footprint ExpertTM, a proprietary tool developed by the Carbon Trust, which brings together an extensive data set and a model framework to ensure a consistent approach to PAS 2050 and GHG Product Protocol compliant footprinting.

Reasonable efforts were made to achieve the lowest level uncertainty for the emissions of the product. The full list of assumptions has been detailed with the Product Emissions Report.

### **Co-Product Allocation**

Wyke Farms were able to provide information on all allocations were identified and described on the on the returned Data collection sheet and calculated on the project FPX model tab 'butter and milk allocation'. The full detail of the allocation can be found within the PER within the section 2.3.4. Allocation between outputs

The country of sales are as follows:

Table 8: List of country of sales

Country of Sales
UK
USA

**Table 9: Description of GHG emissions** 

There were no explicit emissions exclusions with this product.

Life cycle stage	Description	GHG Emissions Category		
Raw Milk Supply	The production and supply of raw milk	Scope 3		
Cheese Production – Bruton	The production of cheese	Scope 1, 2 and 3		
Maturation and Packing – Wincanton	The maturation of cheese and the packaging for retail	Scope 1, 2 and 3		
Distribution	The transportation of cheese to the retailer from Wincanton	Scope 3		
Use Phase	The use of cheese	Scope 3		
End of Life	The wastage at end of life	Scope 3		

### 3.3. Carbon offsets

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration				
	Offsets used comply with the following internationally recognized standards:  1) Voluntary Emissions Reduction (VER) – Gold Standard: All projects validated and verified by UNFCCC.				
Offset methodology	Verified Carbon Standard (VCS) and Climate, Community & Biodiversity Standards (CBS) which are developed and managed by Verra.				
	These offsets are purchased from Climate Impact Partners, a profit for purpose organisation specialising in carbon offsetting services for corporates.				
	The offsets generated represent genuine, additional GHG emission reductions elsewhere. Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting.				
	Carbon offsets are verified by an independent third-party verifier.				
	640 (tCO2e) of these carbon credits were verified to GS VER and retired by Climate Impact Partners on behalf of Wyke Farms LTD to offset emissions associated with Premium Cheddar Product for 2021/22 on 06/12/2021.				
Offset Confirmation	160 (tCO2e) of these carbon credits were verified to VCS + CCB and retired by Climate Impact Partners on behalf of Wyke Farms LTD to offset emissions associated with Premium Cheddar Product for 2021/22 on 06/12/2021.				
	The credits from the selected carbon offset projects are:  only issued after the emission reduction has taken place.				
	<ul> <li>retired within 12 months from the date of the declaration of achievement.</li> </ul>				
	<ul> <li>supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures.</li> </ul>				
	stored and retired in an independent and credible registry.				
Offsets	Full details of the carbon offsets included in making this declaration are provided in Appendix 1.				

# 4. Declaration of ongoing commitment to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration			
Declaration of on-going commitment:	Wyke Farms Ltd commits to maintain carbon neutrality for Cheddar cheese lines – Ivy's Reserve Vintage Cheddar (300g, 2500g) in accordance with PAS 2060 for the period 1st April 2022 – 31st March 2023.  Carbon neutrality for Cheddar cheese lines – Ivy's Reserve Vintage			
	Cheddar (300g, 2500g) for the period 1st April 2022 – 31st March 2023 will be achieved by September 2023.			

## 4.1. Carbon management plan

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration				
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving	For this certification period, Wyke Farms will purchase offsets to achieve carbon neutrality.  For the period 1 April 22 - 31 Mar 23, Wyke Farms Plan to reduce the footprint for the two SKUs from 1-April 2022 to 31-Mar 2023 for Ivy's Reserve Vintage Cheddar (300g) from 6.10 to 6.09				
carbon neutrality	kg CO2e per kg of SKU and Ivy's Reserve Vintage Cheddar (2500g) 7.19 to 7.18 kg CO2e per kg of SKU.				
Planned means of achieving and maintaining GHG emissions reduction	<ul> <li>Our Carbon Management Plan:</li> <li>Work with our Milk Supply Group to reduce the average greenhouse gas emissions from milk supplied from the current level of 1.06 kg CO2 eq/ kg of FPCM to &lt;1.05 kg CO2 eq/kg of FPCM by March 2023.</li> <li>Extending our renewable energy generation from solar arrays to include installations at Ivy's Dairy by 2030 (yet to be constructed) and Lambrook Cheese Stores by 2025 (yet to be constructed) to reduce the overall greenhouse gas emissions from the electricity required for cheesemaking. This is expected to contribute to energy emission reductions.</li> <li>Reduce energy emissions at Bruton from 310 kgCO2e/ tonne of cheese produced (Bruton) to &lt;308 kgCO2e/ tonne of cheese produced through plant efficiency and optimisation by March 2023.</li> </ul>				

To maintain and achieve greenhouse gas emissions reductions, Wyke Farms will reduce life cycle emissions and purchase offsets to help worldwide projects deliver positive climate and sustainable development impacts.

Wyke Farms will only purchase Gold Standard offsets that demonstrate environmental improvements to regions where we currently sell and wish to expand our cheeses such as India.

Wyke Farms aims to reduce the number of offsets purchased per tonne of cheese by working with all suppliers, reviewing the manufacturing, and packing processes, through to distribution, use and end of life of all our cheese manufacture.

Wyke Farms have included our carbon neutral commitment into our Environmental Policy.

Wyke Farms are committed to reducing the carbon footprint of our business activities and of our suppliers to preserve the environment for the future of our planet.

The projects we have partnered with by purchasing offsets to help deliver positive climate advances are:

- Solar Power Renewable Energy Project India
- Through supporting this Gold Standard project, Wyke Farms
  will directly contribute the low carbon transition of one of the
  world's fastest growing nations, as well as delivering further
  benefits for local economies and businesses where Wyke
  Farms sell cheeses.
- Sumatra Merang Peatland Restoration/Afforestation Project –
   Indonesia
- This leading VCS + CCB (Climate, Community, and Biodiversity)
  certified project enables Wyke Farms the opportunity to partner
  with a team working to restore and protect one of the world's
  most charismatic and threatened ecosystems. This project is
  safeguarding an area of degraded peatland forest that is more
  than 3.5 times the size of Manhattan, enabling it to provide a
  home to several endangered species, to act as a vital carbon
  sink, and to co-exist with local communities.

These projects have been selected as they align to Wyke Farms' core values.

The offset strategy to be adopted

The likely number of credits will be: 799 tCO2e according to model
certification CERT-13331.

# Appendix of qualifying explanatory statement

## **Appendix 1: Offsets**

Project name	Country	Project type	Standard	Type of credits	Vintage	Retirement date	Reference No. & link to registry	Total credits	Of Which Offset volume (tCO <sub>2</sub> e)
Solar Power Project	India	Renewable Energy	GS VER	VERs	2020	06/12/2021	GSF Registry (goldstandard.org) GS1-1-IN-GS7532-2- 2020-20676-10258- 19857	9600	640
Sumatra Merang Peatland Project	Indonesia	Peatland Restoration	VCS + CCB	VCUs	2018	06/12/2021	Verra -458955705- 458958104-VCU- 016-MER-ID-14- 1899-01012018- 31122018-1	2400	160
						800			

Total tonnes (tCO<sub>2</sub>e) offset

## **Appendix 2: Certificates**



We are delighted to confirm the retirement of

### 9600 Verified Emission Reductions (VERs)

by

### **Wyke Farms LTD**

on 06/12/2021

Retired by ClimateCare on behalf of Wyke Farms LTD to offset emissions associated with Premium Cheddar Product for 2020/21

These credits have been retired, saving 9600 tonnes of CO2 emissions from being released into the atmosphere.

Thank you for investing in a safer climate and more sustainable world.

View retirement

Gold Standard

 $Retirement\ certificates\ are\ hosted\ on\ the\ Gold\ Standard\ Impact\ Registry,\ view\ your\ certificate.$ 

Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environnment House 2, Switzerland | goldstandard.org. +41 22 788 70 80, help@goldstandard.org





## **Certificate of Verified Carbon Unit (VCU) Retirement**

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 06 Dec 2021, 2,400 Verified Carbon Units (VCUs) were retired on behalf of:

Wyke Farms Ltd.

### **Project Name**

Sumatra Merang Peatland Project (SMPP)

### **VCU Serial Number**

8129-458955705-458958104-VCU-016-MER-ID-14-1899-01012018-31122018-1

### **Additional Certifications**

CCB-Gold

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## **Appendix 3: Independent third-party assurance**



### Certificate of Achievement

## **Wyke Farms Limited**

has achieved carbon neutrality and is committed to on-going carbon neutrality of the total carbon footprint of its

# Ivy's Reserve Vintage Cheddar (300g) Ivy's Reserve Vintage Cheddar (2500g)

Carbon Trust Assurance Limited certifies that Wyke Farms Limited has calculated the carbon footprint representing all Ivy's Reserve Vintage Cheddar (300g) and Ivy's Reserve Vintage Cheddar (2500g) sold Cradle-to-Grave (Business-to-Consumer) and marketed in the UK and USA, in accordance with:

PAS 2060:2014 – Specification for the demonstration of carbon neutrality

A detailed list of certified results can be found in the associated Certification Letter CERT-13337.

Awarded: 09 September 2022 Valid Until: 08 September 2023

for and on behalf of Carbon Trust Assurance Ltd,

Hugh Jones, Managing Director

This certificate is for presentation purposes only. Please do not copy or circulate this certificate without the Certification Letter and associated Annexes where full details on the scope of the certification are documented. This certificate remains the property of Carbon Trust Assurance Limited and is bound by the conditions of the contract. Information and Contact: Carbon Trust Assurance Limited in registered in England and Webse under Company number 05547558 with its Registered Office at Dorset House, Stamford Street, London, SET 9NT. Telephone: +44 (0) 20 7 170 7000. Carbon Trust Assurance Limited is a fully owned subsidiery of the Carbon Trust.

## Appendix 4: Additional supporting information for interested parties

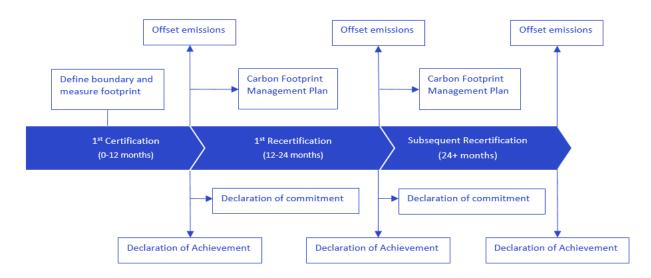


Figure 1. PAS 2060 certification process

**Source:** Carbon Trust. Adapted from "BSI - PAS 2060:2014: *Specification for the demonstration of carbon neutrality: Figure 1 – Illustration of the cyclical process for demonstrating carbon neutrality, taking into account permitted baseline period exceptions".* [Simplified version]

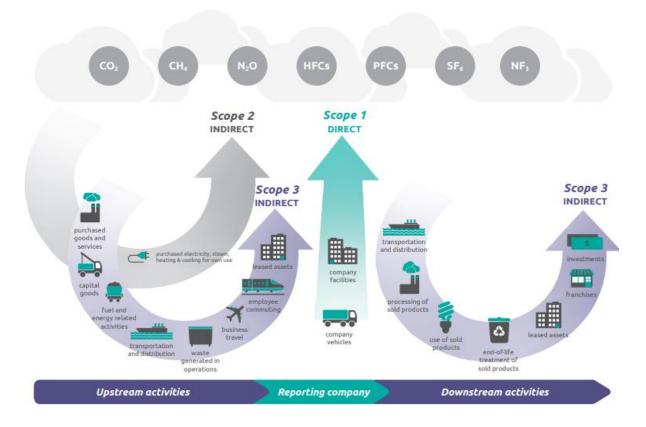


Figure 2. Organisational carbon footprinting

Source: Greenhouse Gas Protocol: http://ghaprotocol.org/