Qualifying Explanatory Statement (QES) in support of PAS 2060:2014

Repair & Restore

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1.0: Summary

Repair & Restore T/A Bodyshop Goole (from this point forward shall be referred to as Repair & Restore) is an accident repair centre, providing a full range of services in vehicle collision and body repair. Undertaking work from private individuals, fleets, management companies and insurers, the scope of repairs range from passenger vehicles up to light commercial vehicles. Services include, but are not limited to, collision repair, wheel rim repair, dent repair/ paintless dent removal, air conditioning, vehicle diagnostics, paint scratch repair, glass replacement, tyre installation and wheel alignment.

In 2023, Repair & Restore achieved carbon neutrality for Scope 1 and 2 emissions and Scope 3 emissions estimated to be 1% or more of the total carbon footprint[1]* (with the exception of those that fall under the scope of the customer), for the baseline year 1st January 2022 – 31st December 2022. The current commitment to maintain the status of carbon neutrality extends to 2023. This report, referred to as the Qualifying Explanatory Statement (QES), contains all the relevant documentation to support Repair & Restore's commitment to and claim of achieved carbon neutrality as defined in PAS 2060:2014.

[1] [1]*Where accurate consumption data was available for scope 3 emissions which equate to <1% of the total footprint (e.g. weight, kWh etc). This is still included to represent the reliability of the data and prevent underestimation of the total carbon footprint.

2.0: Carbon Neutrality Declaration

"Carbon neutrality of Repair & Restore's Scope 1 and 2 emissions and Scope 3 emissions estimated to be 1 % or more of the total carbon footprint (with the exception of those that fall under the scope of the customer), achieved by Repair & Restore in accordance with PAS 2060:2014 at 1st January 2023 with commitment to maintain to 31st December 2023 for the period commencing 1st January 2022, Purchase Direct Ltd other party certified."

Sign:

Name: Carl Smith

Position: Director

Date: 1/10/24

For and on behalf of Repair & Restore.

As the first declaration of commitment, this QES contains all the required information on the carbon neutrality of the given subject, and has been made publicly available via Repair & Restore's website.

3.0: Introduction

This document forms the Qualifying Explanatory Statement to demonstrate that Repair & Restore has achieved carbon neutrality. The carbon footprint has been quantified in accordance with PAS 2060:2014 and carbon credits purchased to offset the carbon footprint. This has been made publicly available via Repair & Restore's website.

Repair & Restore has a carbon management plan in place to reduce their carbon intensity footprint and demonstrate commitment to being carbon neutral in accordance with PAS 2060:2014 until the calendar year end of 2023.

Table 1 documents PAS 2060:2014 required information for a QES supporting a declaration of commitment and achievement of carbon neutrality.

Table 1: PAS 2060:2014 Qualifying Explanatory Statement Information Summary

PAS 2060:2014 Information Requirement	**Information as it relates to Repair & Restore**
Entity making PAS 2060:2014 declaration	Repair & Restore T/A Bodyshop Goole
Subject of PAS 2060:2014 declaration:	The bodyshop, offices and fleets operated by Repair & Restore.
Individual(s) 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)	Carl Smith, Director, Repair & Restore Purchase Direct Ltd
Function of Subject:	Repair & Restore is a bodyshop group, providing a full range of services in vehicle collision and body repair.
Activities required for the subject to fulfil its function	The activities required to provide automotive vehicle servicing and repair include; • Collision repair, wheel rim repair, dent repair/ paintless dent removal, air conditioning, vehicle diagnostics, paint scratch repair, glass replacement, tyre installation and wheel alignment.
Rationale for selection of the subject:	The scope and subject of this PAS2060 includes all emissions based on the operational control principle defined in the 2015 WRI GHG Protocol – Corporate Accounting and Reporting Standard[2]. This enables the business to have direct influence over the reduction of emissions and take necessary steps to achieving carbon neutrality.
Type of conformity assessment has been/is to be undertaken	OVP-3 – Other party validated - unified
Baseline date for PAS 2060:2014 programme	1st January 2022
Achievement Period	1st January 2022 – 31st December 2022
Qualifying Date	1st January 2023
Commitment Period	1st January 2023 - 31st December 2023

[2] WBCSD-WRI GHG Protocol – Corporate Accounting and Reporting Standard: https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf

This Qualifying Explanatory Statement contains information pertaining to the subject's carbon neutrality and has been collated and reviewed by Purchase Direct Ltd as other party validation. Any and all information herein is believed to be correct at the time of publishing. Should any information come to light that would affect the validity of the statements made, this document will be updated to accurately reflect the subject's current status with regards to carbon neutrality.

3.1: Scope

The achievement and commitment to maintain carbon neutrality covers all Scope 1 and Scope 2 greenhouse gas (GHG) emissions that arise from Repair & Restore's operations and Scope 3 emissions listed in Table 3. These emissions can be impacted through a Carbon Management Plan, detailed in 6.0: Carbon Footprint Management Plan.
Table 2 describes emission scopes and the activities that generate direct and indirect emissions.

Table 2: Emission Scope Description.

GHG Protocol Scope	Definition
Scope 1 (Direct) GHG emissions	These include emissions from activities owned or controlled by the organisation that directly release emissions into the atmosphere. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces, vehicles; emissions from chemical production in owned or controlled process equipment.
Scope 2 (Energy indirect) GHG emissions	These include emissions released into the atmosphere associated with consumption of purchased electricity, heat, steam and cooling. These are indirect emissions that are a consequence of an organisation's activities, but which occur at sources they do not own or control.
Scope 3 (Other indirect) GHG emissions	Emissions that are a consequence of organisational actions, which occur at sources which are not owned or controlled by that organisation and which are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by the organisation, waste disposal which is not owned or controlled, or purchased materials.

Scope 3 emissions beyond that stated in Table 3 are not included in this commitment to carbon neutrality because Scope 3 emission estimates are not reliable. Any further exclusion justifications can be found in Section

4.5 Exclusions. In line with PAS 2060:2014 guidance, emission sources estimated to contribute less than 1% of the total carbon footprint have also been excluded*. The total excluded emissions does not equate to more than 5% of the total carbon footprint. Where a single source contributes more than 50% of the total emissions, the 95% threshold has been applied to the remaining sources of emissions.

*Where accurate consumption data was available for scope 3 emissions which equate to <1% of the total footprint (e.g. weight, kWh etc), this is still included to represent the reliability of the data and prevent underestimation of the total carbon footprint.

Repair & Restore intends to follow the Carbon Neutrality timeline in accordance with Figure 1.

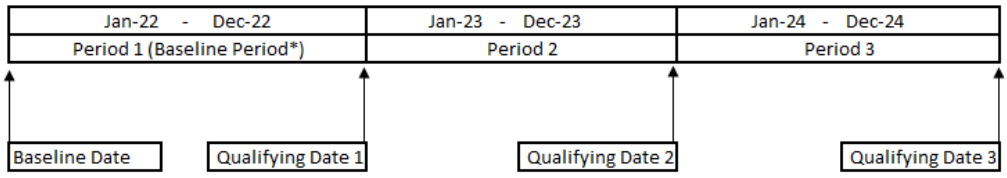


Figure 1: Carbon neutrality timeline.

3.2: Boundaries of subject

Repair & Restore is a bodyshop group, providing a full range of services in vehicle collision and body repair.

The declaration of carbon neutrality covers greenhouse gas (GHG) emissions relating to Repair & Restore's organisational boundary. The operational control approach has been used to define Repair & Restore's organisational boundary. All material emission sources required by PAS 2060:2014 standards have been reported for which Repair & Restore deems themselves responsible, with the exception of those that fall under the scope of the customer. The scope of the customer is defined by activities, services or products which are passed onto the customer either permanently or for a limited time and remain under their responsibility. Repair & Restore has no influence over the way the customer uses or disposes of these products or services and therefore falls outside of Repair & Restore's boundary.

The GHGs reported here relate to the location where Repair & Restore can employ their own operating policies and therefore wield the most control to reduce GHG emissions.

Repair & Restore have maintained records of all source data and calculations.

The definition of the subject will remain unchanged through each and every stage of the methodology. In the event that material change to the subject described above does occur, the sequence shall be re-started on the basis of a newly defined subject.

4.0: Carbon Footprint Assessment

4.1: Greenhouse Gas Emissions

All Scope 1 & 2 GHG emissions within Repair & Restore's organisational boundary, as outlined previously, are included and summarised in Table 3, alongside selected Scope 3 emissions.

Table 3: Scope 1, 2 & 3[3] GHG emissions*

GHG emissions 1st January 2022 - 31st December 2022			
Scope	**Emission source**	**Emission Tonnes CO2e**	**Percentage of Total Footprint (%)**
Scope 1 - Direct emissions	Scope 1: Building Energy - Fossil Fuel Consumption	72.1	63.9%
	Scope 1: Vehicle Fuel Combustion Emissions	7.67	6.8%
	Scope 1: Business Activities – Fossil Fuel Consumption	<0.01	<0.1%
	Scope 1: Subtotal (tonnes CO_2e)	**79.77**	**70.7%**
Scope 2 - Indirect emissions	Scope 2: Purchased Electricity	5.47	4.8%
	Scope 2: Subtotal (tonnes CO_2e)	**5.47**	**4.8%**
Scope 3 - Other indirect emissions	Scope 3: Purchased Electricity Transmission & Distribution	0.50	0.4%
	Scope 3: Well-to-tank Building Energy - Fossil Fuel Consumption	8.95	7.9%
	Scope 3: Well-to-tank Vehicle Fuel Combustion Emissions	1.87	1.7%
	Scope 3: Water supply and Treatment	0.18	0.2%
	Scope 3: Hotel Stays	0.02	<0.1%
	Scope 3: Waste Disposal	1.79	1.6%
	Scope 3: Manufacture of paints, varnishes & ink	10.56	9.4%
	Scope 3: Wholesale and retail trade and repair services of motor vehicles and motorcycles	2.16	1.9%
	Scope 3: Land transport services and transport services via pipelines, excluding rail transport	1.61	1.4%
	Scope 3: Subtotal (tonnes CO2e)	**27.64**	**24.5%**
	Total GHG emissions (Scope 1 to 3)	**112.88**	**100.0%**
	Annual Turnover (£m)	**1.60**	
	Intensity Ratio: Turnover (tCO2e/£m)	**70.55**	

4.2: Standard and Methodology

GHG emissions have been calculated in accordance with the WBCSD-WRI Greenhouse Gas Protocol - Corporate Accounting and Reporting Standard (revised edition, dated 2015), produced by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). This is a globally recognised standard and is best practice for a carbon footprint calculation. As stated by PAS 2060:2014, the GHG Protocol methodology can be presumed to meet the requirements of PAS 2060:2014.

Repair & Restore categorises its GHG Emissions as Scope 1, 2 or 3 as referred to in the WBCSD-WRI GHG Protocol (revised edition, dated 2015).

[3] **selected scope 3 emissions estimated to account for 1% or more of the subject's total GHG emissions.*

Carbon multipliers, fuel densities and calorific values have all been sourced from UK Government DEFRA's 2022 conversion factors[4] (unless otherwise stated within backing data) and emissions have been expressed in terms of Carbon Dioxide Equivalent (CO_2e).

BEIS' 2022 weekly road fuel prices[5] have been utilised where only fuel spend is available with additional factors from the International Energy Agency (2019) and Bitzer 20 for refrigeration gases.

Gas and electricity data has been collated by Repair & Restore's energy consultants (Purchase Direct Ltd) for all utility supplies across the company's estate. Repair & Restore have provided copy bills for those supplies currently outside of their remit.

The majority of vehicle fuel is purchased with fuel cards. The fuel card transactions have been cross referenced against fleet records, and card names and vehicle registrations analysed to identify, wherever possible, how the fuel has been used. Where fuel use could not be determined, it has been proportionately allocated across known fuel use categories. Each fuel use category has been further categorised as for business or given away, specifically with customer, courtesy or loan fuel considered to be given away. Only business fuel has been included in this carbon report. In some instances, it has been necessary to extrapolate fuel use from a sample month of data. Some fuel purchases have also been made outside of fuel cards and only spend data is available for these. In this instance, the spend has been allocated to the company vehicle assigned to the card holder during the date of purchase, and either petrol or diesel is assigned according to the vehicle in question. If the proportion of business mileage to personal mileage was not available, the subject estimated the proportion of business to personal mileage. It is noted that this brings about an element of uncertainty. These instances are documented. Annex C details the vehicle classifications used and relative descriptions.

It is noted that UK Government DEFRA's 2022 conversion factors[6] utilise conversion factors based on the Net Calorific Value (NCV), as opposed to Gross Calorific Value (GCV) when converting milage or kilometres into kWh. It is noted that this brings about an element of incompatibility with the rest of the Carbon Footprint Calculation and underestimation, as the remaining report uses calculations based on GCV.

Quantities of refrigeration top up during maintenance have been used as a proxy to estimate refrigerant leakage and relative GHG emissions.

All emission factors used within calculation methods have been noted within the backing data. Where specific emission factors for Scope 3 products and services are not yet available either within UK Government DEFRA's 2022 conversion factors, from the source, supplier, or within the relative industry, annual spend against Standard Industrial Classification (SIC) codes have been used. Relative emissions have been calculated using the Office for National Statistic's Atmospheric emissions: greenhouse gas emissions intensity by industry [7]. Every effort will be made to work with suppliers and manufacturers in order to obtain the most accurate emission factors in future.

Procured renewable electricity and gas is accounted in accordance with the WBCSD-WRI Scope 2 Guidance on procured renewable energy (2015).

[4] https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022
[5] https://www.gov.uk/government/statistics/weekly-road-fuel-prices
[6] https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022
[7] https://www.ons.gov.uk/economy/environmentalaccounts/datasets/ukenvironmentalaccountsatmosphericemissionsgreenhousegasemissionsintensitybyeconomicsectorunitedkingdom

The methodology employed minimises uncertainly and yields accurate, consistent and reproducible results whilst applying a conservative approach that precludes underestimation. The carbon footprint calculation is a best estimate based on reasonable costs and resources of evaluation.

4.3: Data Source

Primary and secondary data have been used to quantity the carbon footprint. Primary data has been used to quantify emissions wherever possible, with secondary data only used where primary data was not available.

4.4: Assumptions and estimations

Where it was not possible to obtain 12 months of actual consumption for gas (Scope 1) and electricity (Scope 2), and water (Scope 3) in order to determine relative GHG emissions, consumption was estimated. There are a number of methods which can be used for estimation of consumption;

1. Direct Comparison
   If actual data for the benchmark data period is not available, actual data from an alternate, comparable period will be used if possible.

2. Pro-rata Extrapolation
   Where some consumption data is available, an extrapolation method will be used to estimate 12 months of consumption. Where appropriate a seasonal profile will be applied to the extrapolation. Purchase Direct's seasonal profiles are calculated from actual consumption from around 150 other bodyshops they work with, these are:

	Jan	Feb	Mar	April	May	June	July	Aug	Sep	Oct	Nov	Dec
Electricity	9.8%	9.2%	9.5%	8.0%	7.6%	7.4%	8.0%	7.6%	7.3%	8.4%	8.8%	8.4%
Gas	10.6%	9.6%	5.3%	4.8%	4.7%	4.2%	5.0%	8.2%	9.6%	12.5%	13.4%	12.1%

   If it is not appropriate to apply the seasonal profiles a straight extrapolation will be used, for example 75,000kW consumed over 9 months would be extrapolated up to 100,000 kW. Extrapolated Annual Quantities (AQ) will be highlighted within the backing data.

3. Supplier Estimation
   For mains electricity and gas, where there is insufficient data available, an estimated AQ will be taken from the supplier. A supplier estimated AQ will be highlighted within the backing data.

4. Benchmarking
   This method will only be used where there is little or no consumption data available and no supplier estimate available. A site of similar size and with similar services/functions will be selected and it's AQs used as estimate figures. Benchmarking estimations will be highlighted within the backing data.

Quantities of refrigeration top ups during maintenance have been used to estimate refrigerant leakage and relative GHG emissions. It was assumed that the equivalent amount topped up is equivalent to the amount of refrigerant leaked and is used as a proxy in the calculations. Where quantities of refrigeration top up were not available but a top up during maintenance has been confirmed, this was estimated in line with industry research, including that of Chapter 5 of the IPCC/TEAP Special Report: Safeguarding the Ozone Layer and the Global

Climate System[8] and 2002 Report of the Refrigeration, Air Conditioning and Heat Pumps Technical Options Committee[9].

GHG emissions intensity figures within the Office for National Statistic's Atmospheric emissions: greenhouse gas emissions intensity by industry, were calculated by dividing the level of GHG emissions by Gross Value Added (GVA). GVA is defined as "the difference between output and intermediate consumption for any given industry"[10]. It is noted that the data obtained from Repair & Restore is the annual spend within the SIC Code category, and not the GVA. As the GVA is unknown for the supplier or sector for each category and is not feasible or practicable to calculate, the GHG emissions across these categories use annual spend and therefore are an overestimation of GHG emissions.

Where economic value information was not available during application of the spend-based methodology (see Technical Guidance for Calculating Scope 3 Emissions Supplement to the Corporate Value Chain (Scope 3) Accounting & Reporting Standard (version 1.0)*[11]), Repair & Restore have provided an estimation of annual spend for various elements. This has been documented within the backing data.

Where meter reads/consumption figures are not available for waste water SPIDs, a proportion of the supply SPID consumption is assumed to be waste water. This is based on supplier standards at the date of calculation and is noted in the backing data.

Where actual weight data was unavailable for waste collections, supplier estimated weights have been used based on the container capacity. This has been noted in the backing data.

Due diligence checks on the calculations have been performed by Purchase Direct Ltd When calculating indirect emissions (Scope 3), the following assumptions have been made. The following list of Scope 3 categories is not exhaustive, and only lists appropriate assumptions:

Business Travel - Rail

- Reported distances have been calculated based on distance between stations as the crow flies.
- Where only spend on business travel by rail was available without distance travelled, distance has been calculated using an average of distance (km) per pound (£) spend across other journey details where this information was available. An average km/£ was applied to the spend with unknown distance to calculate journey distance. Journeys were also assumed to be return journeys for 1 passenger. The limitations of this methodology are acknowledged and have only been used where limited data was available.

Business Travel – Underground

- Reported distances have been calculated based on distance between stations along underground tube lines.
- Where only spend on business travel by Underground was available without distance travelled, distance was calculated using the lowest £/km value across a sample of 5 underground journeys within Zone 1, and applied to the known cost spend on travel. The lowest £/km value was chosen because this gives the greatest possible distance travelled and avoids underestimation.

[8] IPCC/TEAP Special Report: Safeguarding the Ozone Layer and the Global Climate System. Chapter 5 : Residential and Commercial Air Conditioning and Heating . Available at : https://archive.ipcc.ch/pdf/special-reports/sroc/sroc05.pdf
[9] 2002 Report of the Refrigeration, Air Conditioning and Heat Pumps Technical Options Committee. Available at : https://wedocs.unep.org/bitstream/handle/20.500.11822/7796/47.pdf?sequence=2&isAllowed=y
[10] Office for National Statistic's Atmospheric emissions: greenhouse gas emissions intensity by industry: https://www.ons.gov.uk/economy/environmentalaccounts/datasets/ukenvironmentalaccountsatmosphericemissionsgreenhousegasemissionsintensitybyeconomicsectorunitedkingdom
[11]* https://ghgprotocol.org/sites/default/files/standards/Scope3_Calculation_Guidance_0.pdf

- Journeys are based on a Single Adult Journey, using Oyster or Contactless.

Business Travel – Land

- Where only spend on business travel by land was available without distance travelled, distance has been calculated using the spend and East Herts Council Table of Fares for Hackney Carriages from 1 July 2018 (current version).
- Uber and Taxi journeys have been assumed to be outside of London, unless otherwise stated.

Business Travel – Air

- Reported distances have been calculated based on distance between airports as the crow flies.
- "Average passenger class" has been assumed for Long haul flights to/from the UK.

Road Transportation

- Reported distances from third party contractors have been assumed to be return trips where the entire journey is average laden.

Waste

- Average mass of waste tyres was assumed using the Used Tyre Working Group (UTWG) average mass per tyre as stated in UK Used Tyre Working Group (2018) UK Used Tyre Mass Balance 2017.
- Mineral Oil emission factors have been used for any waste oil disposal. This is because an emission factor for synthetic engine oil not yet available, and mineral oil has similar properties.

Scope 3 emissions quantified by SIC Code

- Annual spend across certain SIC code categories was assumed to make up a minimal proportion of total spend for an automotive bodyshop. In addition, the Greenhouse gas emissions intensity of certain SIC code categories indicates that an automotive bodyshop is unlikely to be a large emitter in this category. Therefore, the associated Scope 3 emissions of certain SIC code categories have been assumed to be not material. This assumption has been based upon annual analysis and invoice audits across 200 automotive bodyshop sites undertaken by Purchase Direct over the past 5 years as part of their reputable procurement and cost reduction consultancy activities, as well as analysis of the ONS Greenhouse gas emissions intensity factors by industry.

4.5 Exclusions

Annex A outlines all inclusions and exclusions for GHG emissions.

In line with PAS 2060:2014 guidance, emission sources estimated to contribute less than 1% of the total carbon footprint have also been excluded. The total excluded emissions does not equate to more than 5% of the total carbon footprint. Where a single source contributes more than 50% of the total emissions, the 95% threshold has been applied to the remaining sources of emissions.

5.0: Carbon Offset Strategy

Repair & Restore have purchased carbon credits to offset 100% of GHG emissions defined by the boundary of the subject (Table 3), in order to achieve carbon neutrality for the first application period. Under PAS 2060:2014 standards, the offsetting methodology and credits meet the following principles:

- Credits generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.
- Projects involved in delivering carbon credits meet the criteria of additionality, permanence, leakage and double counting.
- Carbon credits are verified by an independent third party verifier.
- Credits from carbon offset projects are only issued after the emission reduction associated with the offset project has taken place.
- Credits from carbon offset projects are retired within 12 months of the date of the declaration of achievement.
- Credits from carbon offset projects are supported by publicly available project documentation on a registry or equivalent publicly available record, which provides information about the offset project, quantification methodology and validation and verification procedures.
- Credits from carbon offset projects are stored and retired in an independent and credible registry or equivalent publicly available record.

Repair & Restore has chosen to offset through the following project.

Project Details:

- Project name: Jilin Gongzhuling Biomass Generation Project
- Location: China
- Standard: Clean Development Mechanism (CDM)
- Reference number: VC28405/2023
- Volume of credits purchased: 102
- Carbon Offset: 102 tCO_{2e}
- Retirement registry: CDM Registry https://offset.climateneutralnow.org/vchistory
- Credits verified by UNFCCC secretariat (UN Climate Change)
- Time period over which credits have been generated: 01 Dec 12 - 30 Nov 19
- Credits are valid for use in PAS 2060:2014 standard

Project Details:

- Project name: Combined cycle natural gas based grid connected power plant at Jegurupadu, India.
- Location: India
- Standard: Clean Development Mechanism (CDM)
- Reference number: VC34598/2024
- Volume of credits purchased: **11**
- Carbon Offset: 11 tCO_2e
- Retirement registry: CDM Registry https://offset.climateneutralnow.org/vchistory
- Credits verified by UNFCCC secretariat (UN Climate Change)
- Time period over which credits have been generated: 26/07/2012 – 25/07/2022
- Credits are valid for use in PAS 2060:2014 standard

More information about the project is available in Annex B. The cancellation of the credits has been publicly documented on Repair & Restore's website.

6.0: Carbon Footprint Management Plan

Repair & Restore is committed to achieving carbon neutrality for the application period of 01/01/2023 – 31/12/2023 in accordance with PAS2060:2014.

Repair & Restore aims to reduce the total carbon footprint intensity by 2% per year on an ongoing basis. This will be continually reviewed in line with Repair & Restore's aspirations and progress.

Carbon reduction actions will be assessed against performance annually, with corrective action being implemented should the reduction target (declaration) not be met or actions not being in place.

6.1: Historical Emission Reduction Progress

Whilst basic historic emission reductions have been completed during several years immediately prior to the application period, the quantification of these reductions has not been completed due to the lack of reliable data. This lack of data includes the date for when these took place, and the quantification of the carbon reduction as a result. An estimation of emission reductions for these measures would be inaccurate and could result in overestimation. Therefore, emission reduction measures have not been included in quantification of the baseline Carbon Footprint, and are thought of as 'standard operational baseline practise' for the purposes of the baseline Carbon Footprint.

6.2: Ongoing Emission Reduction Plan – For the PAS 2060:2014 Commitment Period

The on-going plan to reduce emissions over the commitment period is summarised below. These measures have been chosen as they represent the largest consumption areas across Repair & Restore's organisational boundary, and are feasible changes that Repair & Restore could implement to the business within the commitment period. In order to accurately calculate the emission reductions that these measures generate, the same methodology used to quantify the original Carbon Footprint shall be employed. Any assumptions, justifications or elements of uncertainty will be declared.

Energy Procurement

- Upon contract renewal, investigate procurement of 100% renewable electricity contracts that are Renewable Energy Guarantees of Origin (REGO) backed.
- Upon contract renewal, investigate the procurement of sustainable, low carbon fuels or carbon offset fuel options.

Energy Management

- Investigate the installation of data loggers through Automatic Meter Read (AMR) meters on all gas and electricity supplies to provide access and visibility of HH data.
- Investigate the implementation of an Energy Audit to understand no cost, low cost and investment energy saving opportunities.
- Investigate the implementation of an Energy Management Programme. This would include the monitoring of energy consumption in relation to a baseline target to identify and correct increases in consumption.
- Implementation of a company wide energy reduction policy which aims to engage staff with behavioural changes across the business.
- Implement routine maintenance and repair of on site equipment such as air compressors, air conditioning, spray booths and heating equipment.

Road Transportation

- Review opportunities to expand the electric vehicle fleet, further moving away from Internal combustion engine vehicles.

- Review onsite electrical infrastructure and supply capacity for the future implementation of Electrical Vehicle Charging infrastructure.

Waste Disposal

- Upon contract renewal, investigate and review waste streams with the intention to move to less GHG intensive waste disposal such as recycling.

Future Carbon Offsetting Strategy

- Following implementation of the reduction measures above, only then will Repair & Restore implement Carbon Offsetting through carbon credits to offset any remaining GHG emissions.
- In line with the Carbon Reduction target, and assuming there is no change to operational procedures or the defined boundary it is estimated that approximately 110.62 tonnes CO_2e will be required to offset.

Carbon Credits will be purchased In line with the current offsetting strategy and methodology (as outlined in section 5.0 Carbon Offset Strategy) in order to align with PAS 2060:2014 standards, and the carbon credits purchased will equate to the required GHG emissions to be offset.

7.0: Annex

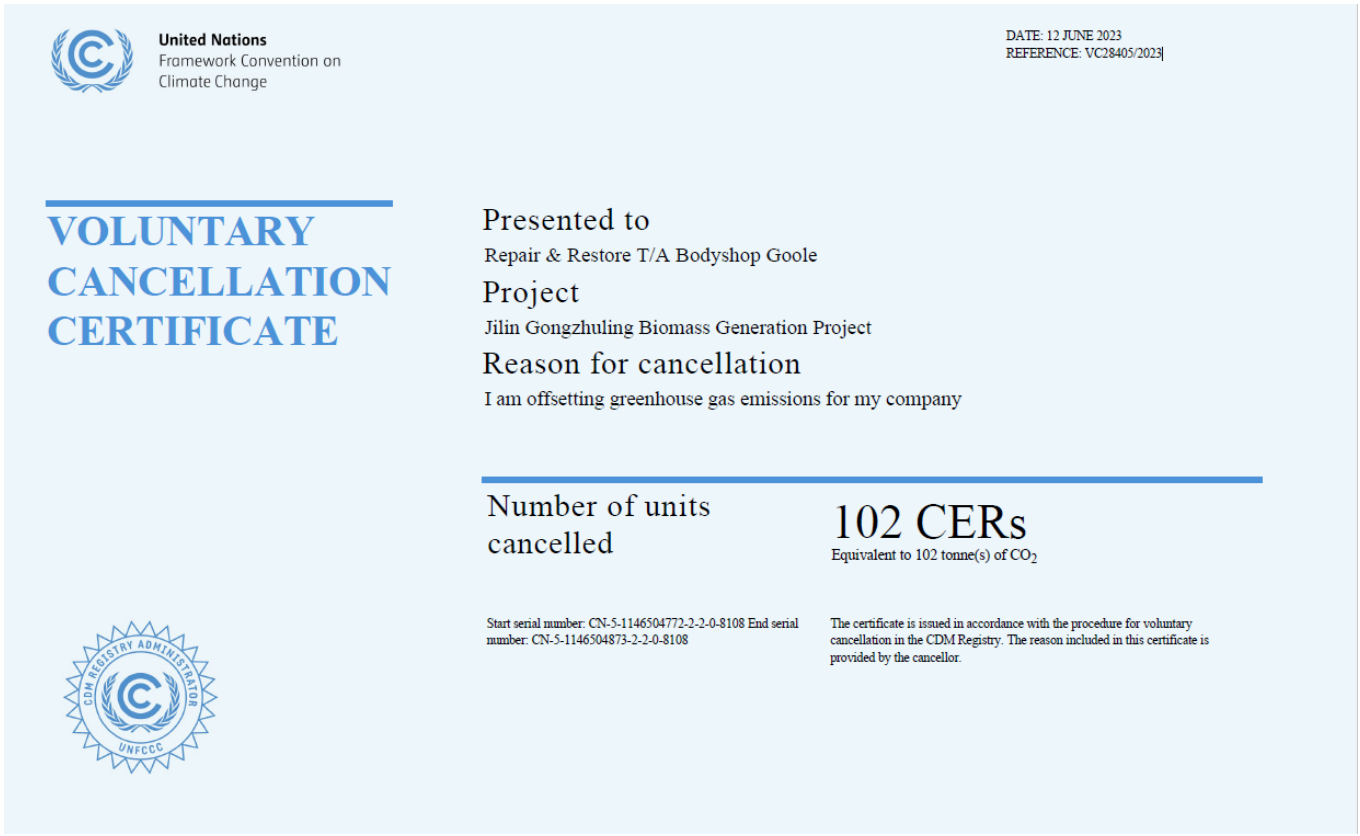
Annex A: Scope 1, 2 and 3 emissions inclusion and exclusion

Emission Source	Description	Justification of exclusion (or inclusion as otherwise stated)
Purchased goods and services (upstream)	Extraction, production, and transportation of goods and services purchased	**Excluded:** Emissions from the production of purchased goods such as parts, tyres, coolant, refrigerant, courtesy fuel and other vehicle elements are not under the direct operational control of Repair & Restore, as Repair & Restore does not own or operate any manufacturing facilities that are responsible for production of these goods. These products are obtained from various sources globally, and therefore is not practicable or cost effective to quantify such emissions. **Included:** In contrast, the use of paint and bodyshop consumables have been included as these are *used* by Repair & Restore in order to carry out repair activities and is within Repair & Restore's control. **Excluded:** Unless otherwise advised of product use, portable fire suppression systems are assumed to be 'unconsumed'. At the end of the products life, the product is passed on to a third party for disposal (see waste generated in operations). For these reasons, portable fire suppression systems are excluded.
Processing of Sold Intermediate Products	Transformation and inclusion of parts, tyres, coolant, refrigerant, courtesy fuel and other vehicle elements	**Excluded:** The transformation of parts, tyres, coolant, refrigerant, courtesy fuel and other vehicle elements, have been excluded. With reference to PAS 2060:2014 Section 3.27 (Scope 3 emissions (other indirect)), these elements are not *used* by Repair & Restore, but rather are fitted and passed on to the end user, therefore Repair & Restore does not transform or process these elements. **Included:** In contrast, the use of paint and bodyshop consumables have been included as these are *used* by Repair & Restore in order to carry out repair activities and is within Repair & Restore's control.
Use of sold products and services (downstream)	End use of parts, tyres, coolant, refrigerant, courtesy fuel and other vehicle elements.	**Excluded:** The end user (customer) has control over how they utilise the product and it is not feasible, practicable or cost effective to measure and report and offset in the boundary, nor does Repair & Restore have control over this. In addition, these elements are not *used* by Repair & Restore, but rather are fitted and passed on to the end user for use.

End-of-Life Treatment of Sold Intermediate Products	End-of-life treatment of parts, tyres, coolant, refrigerant, courtesy fuel and other vehicle elements.	**Excluded:** The waste-disposal behaviour of the end user (customer) is unknown, and one that Repair & Restore has no control over. Therefore, it is not practicable, feasible or cost effective to quantify such emissions.
Capital Goods	Fixed assets such as plant, property and equipment (PP&E).	**Excluded:** The emissions associated with much of Repair & Restore's PP&E is not practicable or cost effective to quantify such emissions. It is also not considered to be material.
Leased Assets (Upstream)	Operational of leased assets such as air compressors	**Excluded:** The non-combustion emissions of leased assets are not feasible, practicable or cost effective to measure and report. **Included:** Any operational combustion emissions are included within either Scope 1 or Scope 2 emissions. These would be impracticable to isolate and therefore, to prevent double counting, are included within Scopes 1 and 2 only.
Leased Assets (Downstream)	Courtesy Vehicles	**Excluded:** Non-combustion emissions from courtesy vehicles are not under the direct operational control of Repair & Restore, but rather are passed on to customers. It is not practicable or cost effective to quantify such emissions.
Fuel and Energy Related Activities	Employee energy consumption for remote based employees	**Excluded:** Some of Repair & Restore's employees may have flexible working arrangements (including part time, home based and shared office facilities). It is not practicable or cost effective to quantify such emissions and is subject to change. It is also not considered to be material.
Employee Commuting	Employee fuel consumption for the transportation of employees between their homes and worksites.	**Excluded:** Repair & Restore has employees with flexible work arrangements (i.e. part time, home based, shared office facilities) and different commuting profiles. It is not feasible, practical or cost effective to quantify. It is also highly subject to change due to the rate of employee turnover within the automotive bodyshop industry. It is also not considered to be material.
Transport and distribution (upstream)	Transportation of purchased materials or goods	**Excluded:** Transportation and distribution of products purchased by Repair & Restore between their site(s) and the supplier's is not considered to be material.
	Transportation of sold products	**Excluded:** Transportation of sold products is not considered to be material. Separating out Repair & Restore's own sold product transportation emissions from a single delivery by a third party vehicle that provides deliveries to a number of other organisations at the same time would also be impracticable to quantify.
	Transportation of waste	**Excluded:** Transportation of waste from sites is not considered to be material. Separating out Repair & Restore 's own waste transportation emissions from a single collection trip by a third

		party vehicle that provides waste collection to a number of other organisations at the same time would also be impracticable to quantify.
Transport and distribution (downstream)	Transportation and distribution in vehicles and facilities not owned or controlled by Repair & Restore.	**Excluded:** Purchased transportation and distribution including that of third party owned recovery vehicles as well as any inbound logistics, outbound logistics between Repair & Restore's own facilities is considered to be not practicable or cost effective to quantify such emissions.
Waste Generated in Operations	Waste from fire suppression systems and antifreeze.	**Included:** Emissions from waste generation within Repair & Restore's boundary are included. **Excluded:** This is with the exception of fire suppression systems and antifreeze for which at the end of the products life, the product is also passed on to a third party for disposal. Emission factors associated with these methods for disposal are not readily available, and could be highly inaccurate if estimated. For these reasons the emissions associated with these elements are excluded.
Investment	Investments including equity and debt investments, project finance	**Excluded:** Repair & Restore's access to carbon emissions associated with investments are not feasible, practical or cost effective to quantify. They are also not considered to be material.
Tenant Activities	Any activities or processes which may need to be measured and separated against the subject's own carbon emissions, e.g. utility consumption or waste data.	**Included:** Where tenant emissions cannot be accurately defined/measured against the subject's own emissions in the form of invoice quantities or sub-meter reads, consumption will be included to avoid underestimation. **Excluded:** Where sufficient credible data is available to measure and separate tenant activities from the subject's carbon footprint, these emissions will be excluded as they fall outside of the subject's operational boundary and the subject has no influence on these activities.

Annex B – Carbon offset credit (retirement summary/ confirmations/ certificates)



United Nations
Framework Convention on
Climate Change

DATE: 12 JUNE 2023
REFERENCE: VC28405/2023

VOLUNTARY CANCELLATION CERTIFICATE

Presented to
Repair & Restore T/A Bodyshop Goole

Project
Jilin Gongzhuling Biomass Generation Project

Reason for cancellation
I am offsetting greenhouse gas emissions for my company

Number of units cancelled

102 CERs
Equivalent to 102 tonne(s) of CO_2

Start serial number: CN-5-1146504772-2-2-0-8108 End serial number: CN-5-1146504873-2-2-0-8108

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason included in this certificate is provided by the cancellor.

United Nations
Framework Convention on
Climate Change

Date: 18 SEPTEMBER 2024
REFERENCE: VC34598/2024

VOLUNTARY CANCELLATION CERTIFICATE

Presented to

Repair and Restore Bodyshop T/A Bodyshop Goole

Project

Combined cycle natural gas based grid connected power plant at Jegurupadu, India

Reason for cancellation

I am offsetting greenhouse gas emissions for my company

Number of units cancelled

11 CERs

Equivalent to 11 tonne(s) of CO_2

Start serial number: IN-5-279646670-2-2-0-5257
End serial number: IN-5-279646680-2-2-0-5257

Monitoring period: 26-07-2012 - 01-10-2016

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason included in this certificate is provided by the cancellor.

Annex C - Vehicle Classifications

Vehicles within an Automotive Retail Bodyshop fall within the following classifications:

Company vehicle	Vehicles which are driven as company cars/vans by different members of staff while they are part of the company fleet. Company vehicles can also be used as demo vehicles for prospective customers to drive.
Courtesy	Customers who bring their personal vehicles in to be serviced may require the loan of a vehicle. Fuel consumed within courtesy vehicles is therefore outside the responsibility and influence of Repair & Restore. For this reason, courtesy vehicles are deemed within the customer's scope and are therefore excluded from the Carbon Footprint. Courtesy vehicles are usually rented from a third party leasing company and are returned after a period of time.
Demo	A vehicle that is used to demonstrate a make and model to a prospective buyer, wishing to purchase a new or used vehicle. These vehicles are mainly driven by members of the public who are prospective customers. Whilst this category is not often seen within Automotive Retail Bodyshop's fleets, there are occasions where exceptions occur, hence the reason for the category's inclusion. Repair & Restore are unable to control or influence the driving habits of customers or which vehicle they test drive, and for this reason are deemed within the customer's scope and are therefore excluded from the Carbon Footprint. The most efficient vehicles within a range/brand of vehicles are chosen as demonstrator vehicles.
Mobile Services	These vehicles provide a mobile service for vehicle repairs and maintenance.
Parts	Parts vehicles which make deliveries of stock to all Repair & Restore's locations.
Pool Car	Used as spare company vehicles or as run arounds.
Transporter	For collection and delivery of multiple vehicles, including vehicle recovery.

Annex D – Carbon Neutral Assurance Sign Off

By signing below, Purchase Direct confirms that Repair & Restore is Carbon Neutral in accordance with PAS 2060:2014, as outlined in the above documentation.

Sign:

Validator: Emma Callicott

Date: 24/05/2023

Sign:

Auditor: Louise Neilson

Date: 14/06/2023

Both for and on behalf of Purchase Direct Ltd.

By signing below, the board level director for Repair & Restore confirms they

- are responsible for providing Purchase Direct with all data required to calculate GHG emissions within the organisational boundary;
- have reviewed the recommendations within this QES;
- are satisfied, to the best of their knowledge, that the information provided for the use within this QES is correct.

Sign:

Name: Carl Smith

Position: Director

Date: 1/10/24

For and on behalf of Repair & Restore.

Annex E – Document Version History

Version 1.0 – Published September 2022

Version 2.0 – Published May 2024 (current version) - Recalculation of baseline due to becoming aware of additional gas supply. Additional 11 carbon credits purchased.

Glossary

Abbreviation Key:

AQ: Annual quantity

GHG: Greenhouse Gas

HH: Half Hourly metered electricity supply

NHH: Non Half hourly metered supply

P272: Half Hourly metered electricity supply (medium supplies that were previously NHH)