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### 1. Introduction

This document forms the Qualifying Explanatory Statement (QES) to demonstrate that All Print Supplies Limited has achieved carbon neutrality in accordance with PAS 2060:2014 for the first application period 1st January 2022 to 31st December 2022.

This has been achieved through:

- Internal reductions on Scope 1 and 2 emissions
- Offsetting emissions from the purchase of high-quality carbon credits that represent genuine, additional and permanent GHG emission reductions as recognised by the Verified Carbon Standard (VCS)

| PAS 2060 Requirement                    | Response   |
|---|--|
| Entity making PAS 2060 declaration:     | All Print Supplies Limited (3744718)   |
| Subject of PAS 2060 declaration:        | All offices, commercial premises, vehicles, goods and services for which All Print Supplies Limited has operational control.   |
| Description of subject:                 | All Print Supplies Limited is a sustainability focused supplier of roll media to the sign and display sectors across the UK.   |
| Rationale for selection of the subject: | The scope and subject of this PAS 2060 includes all emissions based on the operational control principle defined in the 2014 WRI GHG Protocol - Corporate Accounting Standard.   |
|   | The boundary is summarised as follows:<br>Scope 1 emissions: Combustion of gas,<br>Combustion of fuel (stationary & mobile),<br>Refrigerant leakage  |
|   | Scope 2 emissions: Purchased electricity & heat (location based)   |
|   | Scope 3 emissions: Purchased Goods & services, Capital goods, Well-to-tank & Transmission & distribution losses, Upstream transportation & distribution, Business travel, employee commuting, Upstream & downstream leased assets Excluded Scope 3 emissions are those associated with: Use of sold products, processing and end-of-life treatment of sold products. |
|   | For further information on the operational boundary and justification on scope 1 to 3  |

|                                | emissions categories, refer to Appendix C for details of inclusions and exclusions. |
|--------------------------------|---|
| Type of conformity assessment: | Self-validation   |

## 2. Declaration of Achievement of Carbon Neutrality

| PAS 2060 Requirement  | Response   |
|---|--|
| Declaration of achievement:   | Carbon neutrality of all UK operations achieved by All Print Supplies Limited in accordance with PAS 2060 on 5 <sup>th</sup> July 2023 for the period commencing 1 <sup>st</sup> January 2022 – 31 <sup>st</sup> December 2022, self-declared. |
| Carbon footprint of the subject for the period stated above:                          | <b>548.6</b> tCO <sub>2</sub> e  |
| Which PAS 2060 recognised methodology has been followed to achieve carbon neutrality? | WRI Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (revised edition 2015)  |
| How have the reductions in GHG emissions during the period been achieved?             | 2022 is our baseline year.   |
| All Print Supplies Ltd turnover growth rate (FY '22):                                 | + 24%  |
| Location of the GHG emissions report supporting this claim:                           | Section 4  |
| Locations of the details describing internal reductions achieved:                     | Section 5  |
| Location of the details describing the carbon offsets:                                | Section 5  |

| Name of senior representative                               | Signature of senior representative |
|---|------------------------------------|
| Name:   |                                    |
| AGK Wallace (Managing Director, All Print Supplies Limited) |                                    |
| Date: 5 <sup>th</sup> July 2023                             |                                    |

# 3. Declaration of Commitment to Carbon Neutrality

| PAS 2060 Requirement  | Response   |
|---|--|
| Declaration of on-going commitment:   | All Print Supplies Limited commits to maintain carbon neutrality for all UK operations in accordance with PAS 2060 for the period commencing 1st January 2023. |
| Period during which the entity commits to maintaining carbon neutrality of the subject: | 1 <sup>st</sup> January 2023 – 31 <sup>st</sup> December 2023  |
| Which method, as recognised by PAS 2060, will be followed to achieve carbon neutrality? | WBCSD/WRI Greenhouse Gas Protocol:<br>Corporate Accounting and Reporting<br>Standard (revised edition, 2015)   |
| Prior commitment to carbon neutrality made by the subject:                              | 1 <sup>st</sup> January 2022 – 31 <sup>st</sup> December 2022  |
| Location of the Carbon Footprint Management plan:                                       | Section 5  |

| Name of senior representative                               | Signature of senior representative |
|---|------------------------------------|
| Name:   |                                    |
| AGK Wallace (Managing Director, All Print Supplies Limited) |                                    |
| Date: 25 <sup>th</sup> March 2022                           | MX                                 |

### 4. Quantification of Carbon Footprint

PAS 2060 requires that every individual/organisation provides an appropriate emissions breakdown (by scope) in their Qualifying Explanatory Statement (QES) in accordance with Greenhouse Gas Protocol Guidelines. Organisational footprints should cover at least 95% of the organisation's carbon scope 1 and 2 emissions. Scope 3 emissions should also be included, if feasible. If excluded, a justification should be provided (see Appendix C).



| GHG Emissions Scope | Description                   | Total Emissions for<br>Application Period (tCO <sub>2</sub> e) |
|---------------------|-------------------------------|--|
| Scope 1             | Direct emissions              | 105.5  |
| Scope 2             | Indirect emissions            | 189.4  |
| Scope 3             | Other indirect emissions      | 253.8  |
| TOTAL               |                               | 548.6  |
| Intensity Ratios    | Description                   | tCO₂e per 1,000 sales  |
| Scope 1 and 2       | Direct and indirect emissions | s 0.0179   |
| Scope 3             | Other indirect emissions      | 0.0154   |
| TOTAL               | All emissions                 | 0.0333   |

#### Standard and Methodology Used

All Print Supplies Limited categorises its GHG emissions as Scope 1, 2 and 3 as described in the WBCSD/WRI Greenhouse Gas Protocol Reporting standard (revised edition, 2015). Emissions have been calculated as tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) for scope 1, 2 and selected scope 3 sources using conversion factors listed in the relevant Defra/DECC Greenhouse Gas Conversion Factors for Company Reporting for the relevant year. Scope 2 emissions are calculated using both the location-based and market-based methodologies.

#### **Data Quality**

Only primary data, for GHG emissions sources contributing over 95% of the total footprint, was used. This was derived from invoices and fuel consumption figures covering the reporting period. The emissions factors were sourced from the appropriate national databases. This allows for very high confidence in the data. Wherever uncertainty exists, efforts have been made not to underestimate the actual carbon footprint of the given activity. In total, over 95% of carbon emissions are accounted for within the defined scopes and boundary as required by PAS 2060.

#### **Key Assumptions**

#### Vehicle Mileage

Where the litres of fuel used by vehicles owned/operated by the company could not be determined directly, the appropriate calculations were made to establish a total. This was achieved by dividing the price paid at pump by the price charged per litre. Any car mileage paid for by company fuel cards was accounted for in the scope 1 emissions data. All data was calculated using appropriate emission factors corresponding to the correct fuel.

#### Waste Produced in Operations

The total emissions from waste produced in operations were determined by the averagedata methodology. This is a common best practice when a company does not differentiate between the different proportions of waste. Activity data was requested from the relevant waste disposal contractor. It was determined that all proportions of waste underwent closedloop recycling processes, and so, the relevant emissions factors were applied.

#### **Exclusions**

Certain Scope 3 emissions sources have been excluded on the grounds of technical and/or financial feasibility. See Appendix C.

## 5. Carbon Footprint Management Plan

| PAS 2060 Requirement  | Response   |  |
|---|--|--|
| Timescale for achieving carbon neutrality:  | Through the use of offsets, carbon neutrality was achieved for the first measurement period of 1st January 2022 to 31st December 2022.   |  |
| Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality:   | Until the next recertification period, All Print Supplies Limited shall demonstrate an absolute/relative emissions reduction of greater than 5%.   |  |
| Planned means of achieving and maintaining GHG reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions: | <ul> <li>Emissions Reduction Plan for Commitment Period</li> <li>Increase the proportion of electric and hybrid vehicles in the company fleet</li> <li>Review long distance suppliers and replace with local ones if practical.</li> </ul> |  |
| If the entity has made offsets to achieve carbon neutrality, a description of these should be provided here. Information should include:  | The cumulative total of 548.6 tCO <sub>2</sub> e from scope 1, 2 & 3 activities was offset by the purchase and retirement of <b>549</b> carbon credits.  |  |
| <ul> <li>Which GHG emissions have been offset</li> <li>The type of offset and projects involved</li> <li>The scheme through which the</li> </ul>                                  | Type of offset: 549 VCUs  Name of project(s): tbc  Location: tbc   |  |
| <ul> <li>offsets were made</li> <li>The number and type of carbon credits alongside the time period</li> </ul>  | Vintage: 2022  |  |
| over which the credits were generated and the date(s) of their retirement   | <b>Description:</b> See Appendix A   |  |

|   | Retirement date: 5 <sup>th</sup> July 2023   |
|---|--|
| The offset strategy to be adopted to meet the achievement of carbon neutrality element of PAS 2060. This should include:  • An estimate of the quantity of GHG emissions to be offset • The nature of the offsets • The likely number and type of credits | All Print Supplies Limited has a strategy in place that prioritises energy efficiency and procurement of low carbon energy over the acquisition of carbon credits. There is an interim need for offset credits, however, as more emission reduction plans are put in place this dependency will decrease. Any offsets purchased in the future will be from specified and audited sources that are recognised under the PAS 2060:2014 standard. |
| What type of conformity assessment has been undertaken?   | All Print Supplies Limited Ltd self-certifies that they have correctly calculated their carbon footprint for the period between 1st January 2022 to 31st December 2022 and has satisfactorily offset all residual emissions to achieve carbon neutrality, in accordance with PAS 2060:2014.  |

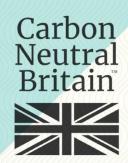
### **Appendix A - Carbon Offsetting Strategy**

The following information covers the confirmed offset strategy for the period of carbon neutrality. Investment has been made in projects certified to the highest standards, all the carbon offsetting projects that we support are regulated through the Verra - Verified Carbon Standard (VCS), the Gold Standard - Voluntary Emission Reductions (VER) and the United Nations - Certified Emission Reductions (CER) programmes. As the three largest, and most regulated carbon offsetting standards used globally by businesses - this ensures the measurements, and tonnes of CO<sub>2</sub>e offset are accurate and verified.

**549** credits relating to the baseline period emissions were purchased and retired.

### **Appendix B - Summary of Carbon Credit Retirement**

The following information details the retirement of the carbon credits used to offset emissions for the baseline period. A total of **549** credits were retired in July 2023.



Christina Saroglou

CHRISTINA SAROGLOU
Credit Officer

James Poynter

**JAMES POYNTER** 

Director

Certificate of Credit Retirement

# Allprint Supplies Limited

## 548.60 Tonnes CO₂e Emissions Offset

via the Woodland Fund™ Portfolio of verified carbon offsetting projects around the world

Batch Serial #: 5609-22310-05681884491-VCS-VCU-560-VER-CER-220984098115068

### IN THE MONTH OF JULY 2023

Certificate No: BCNB - 03211

Credits Issued from one or more of the International Carbon Offsetting standards:







United Nations Credits issued via the Clean Development Mechanism (CDM) VCS is a certification standard for carbon projects and credits. VCS does not oversee retail markets nor does it certify or endorse any retailer or broker of VCUs visit verracing. Gold Standard is a certification

## **Appendix C - Scope 3 Emissions**

All scope 3 emissions that are relevant to the operations of Energy Gain UK Limited are identified below, along with the justification of exclusion. The scope 3 emission sources that have been included are those that Energy Gain UK has the most amount of control over and is able to report to the greatest level of accuracy.

| Emission Source   | Description   | Reported  |
|---|---|---|
| Waste Generated in Operations                             | These are the emissions related to the different disposal methods of all waste generated from All Print Supplies Limited operations where the disposal/treatment has occurred in premises not owned or controlled by the reporting company. | Included General refuse generated from office and warehouse facilities. Water supply and treatment reported.  |
| Employee Commuting  | Transportation of employees between their homes and their worksites during the reporting year in vehicles not owned or operated by the reporting company  | Included Commuting car mileage is reported, as is commuting via public bus for all full-time employees.   |
| Transmission & Distribution losses                        | T&D losses from the generation of electricity that is lost between the transmission system and meter supply point.  | Included T&D losses for all electricity supply points under All Print Supplies Limited operational control included.  |
| Business Travel   | Transportation of employees for business related activities during the reporting year in vehicles not owned or operated by the company.   | Included All business travel by road, rail, sea and air were included in this reporting period.   |
| Upstream/Downstream<br>Transportation and<br>Distribution | Transportation and distribution of products purchased/sold by the reporting company in the reporting year between the company's suppliers/customers.  | Included All incoming freight from our suppliers by road, rail, sea and air were included in this reporting period. All outdoing deliveries to our customers using 3 <sup>rd</sup> party transport companies were included in this reporting period. Our own vehicles were included in our Scope 2 emissions. |

| Processing of Sold Products | Intermediate products are products that require further processing, transformation, or inclusion in another product before use. | Excluded  Excluded due to complexity as there are many different ways our products are used and the eventual end use of sold intermediate products is generally unknown. |
|-----------------------------|---|--|
| End use of Sold Products    | End use of goods and services sold by the reporting company.  | Excluded  Excluded due to complexity as there are many areas where our products are used and the eventual end use is generally unknown.                                  |