



CARBON NEUTRAL QUALIFYING EXPLANATORY STATEMENT 2022



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THIS IS A PAS 2060 QUALIFYING EXPLANATORY STATEMENT TO DEMONSTRATE THAT SEACROFT MARINE CONSULTANTS LIMITED HAS ACHIEVED CARBON NEUTRALITY WITH A COMMITMENT TO MAINTAIN IN ACCORDANCE WITH PAS 2060:2014 REPORTING.

CARBON NEUTRAL DECLARATION

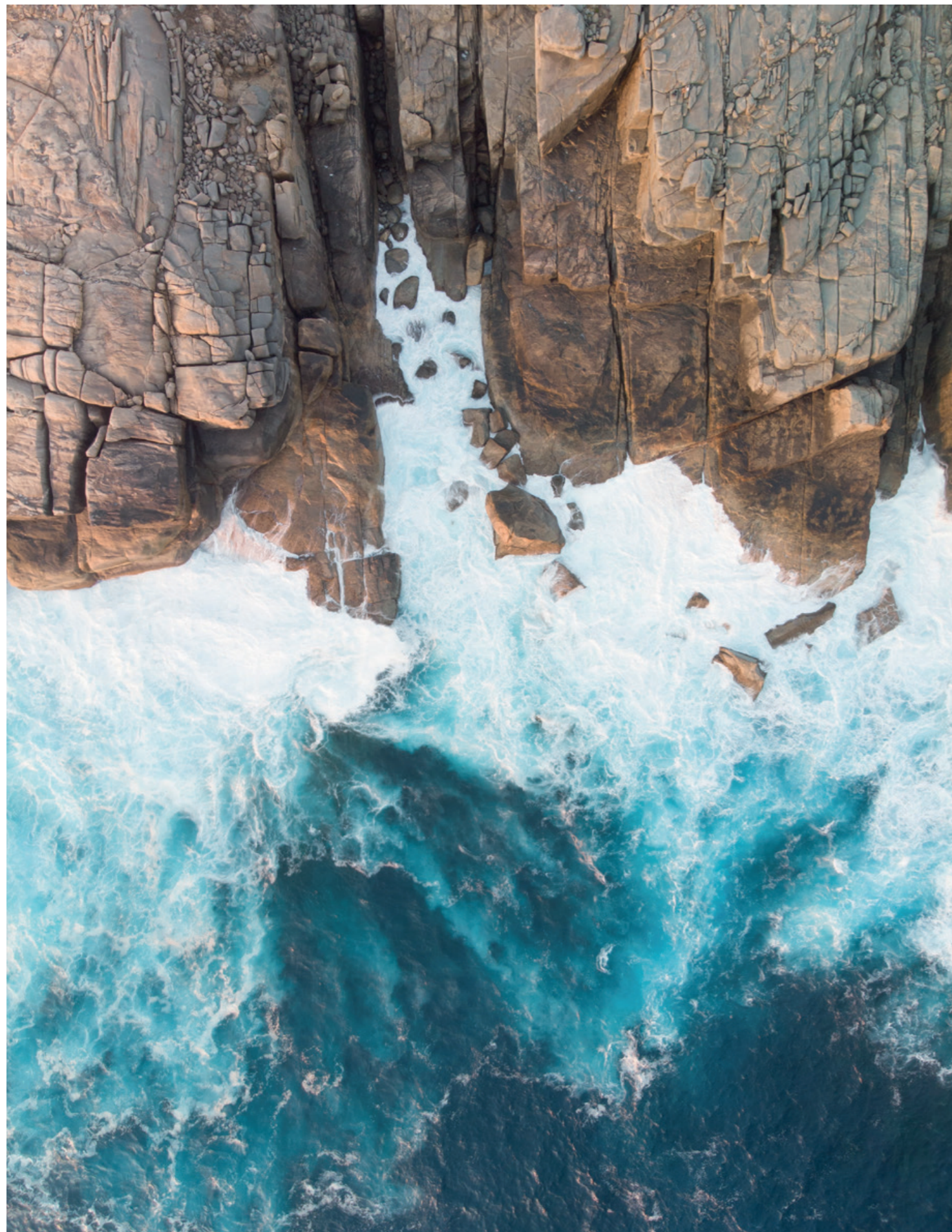
This Qualifying Explanatory Statement (QES) contains all the required information on the carbon neutrality of the given subject. All information provided within this report has been self validated by Seacroft Marine Consultants Limited (Seacroft) in accordance with PAS 2060:2014 Section 10.3.4. If provided with any information affecting the validity of the following statements, this document will be updated accordingly. This report has been made publicly available on the Seacroft website www.seacroftmarine.com. The public version may be redacted to protect commercially sensitive information and any internal milestones that underpin external aims.

This is Seacroft's first declaration of achievement of carbon neutrality for this portfolio of services. Seacroft has established its carbon neutral commitment with the launch of its Carbon Neutral Strategy in 2022. This encompasses all the company's activities on a global basis.

SIGNED: 
 NAME: MICHAEL COWLAM
 POSITION: TECHNICAL DIRECTOR
 DATE: 02.05.23

SIGNED: 
 PRINT: JENNIFER FRASER
 POSITION: COMPANY DIRECTOR
 DATE: 02.05.23

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TERMS & DEFINITIONS

100-year Global Warming Potential

Factor describing the radiative forcing impact of one mass-based unit of a given greenhouse gas relative to an equivalent unit of carbon dioxide over a given period of time NOTE: Carbon dioxide is assigned a GWP of 1, while the GWP of other gases is expressed relative to the GWP of carbon dioxide from fossil carbon sources. Global warming potentials for a 100-year time period are produced by the Intergovernmental Panel on Climate Change.2

Carbon

Carbon is used as shorthand for aggregated greenhouse gas (GHG) emissions, reported as carbon dioxide equivalents (CO₂e). Throughout the report, the full term (CO₂e) is employed.

Carbon Credit

A generic term to assign a value to the carbon offset. One carbon credit is usually equivalent to one tonne of carbon dioxide.

Carbon Offsets

Discrete reduction in greenhouse gas emissions not arising from the defined subject, made available in the form of a carbon credit meeting the requirements of 9.1.2 of PAS 2060:2014 and used to counteract emissions from the defined subject. PAS 2060:2014 specifies that carbon offsets are acquired to compensate for residual greenhouse gas emissions arising from a defined subject, after taking emission reduction initiatives into account.

Offsets are calculated relative to a baseline that represents a hypothetical scenario for what emissions would have been in the absence of the mitigation project that generates the offsets.

GHG

Greenhouse Gas refers to carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), perfluorocarbons (PFCs), and hydrofluorocarbons (HFCs).

GHGP

Greenhouse Gas Protocol sets the standards to measure and report GHG emissions. Annex C of PAS 2060:2014 Table C.1 includes the GHG Protocol, Product lifecycle accounting and reporting standard as an example of a document providing methodologies appropriate for use in the quantification and reduction of GHG emissions. Greenhouse Gas Protocol | (ghgprotocol.org)

GHGP Product Standard

Greenhouse Gas Protocol Product Standard: Product Standard | Greenhouse Gas Protocol (ghgprotocol.org)

IPCC Fifth Assessment Report

The Intergovernmental Panel on Climate Change (IPCC) provides an international statement on the scientific understanding of climate change IPCC — Intergovernmental Panel on Climate Change I3P-1 (for third party)

The conformity assessment type as outlined in PAS2060, in this case: Independent 3P certification - commitment I3P-3 (for independent third-party certification – unified)

The conformity assessment type as outlined in PAS2060, in this case: Independent 3P certification - unified (achievement of and future commitment to, carbon neutrality)

PAS 2060

Publicly available Specification for the Demonstration of Carbon Neutrality. PAS 2060:14 (referenced in this document) refers to the latest 2014 version of the document

QES

Collation of evidence in support of the declaration of a commitment to carbon neutrality and/or the declaration of achievement of carbon neutrality, in compliance with PAS 2060 (as per PAS 2060:2014).

1.0 INTRODUCTION

1.1 Foreword

This Qualifying Explanatory Statement (QES) demonstrates Seacroft's achievement of carbon neutrality for its products and services at 31st December 2022 in accordance with PAS 2060:2014, with the commitment to maintain such achievement to 31st December 2023, for the period commencing 1st January 2022.

This QES provides details on how the carbon emissions of the products and services in scope were assessed, Seacroft's carbon management plan inclusive of emission reduction initiatives and the carbon offset processes which are used to demonstrate achievement of carbon neutrality.

Seacroft has been implementing carbon reduction activities in line with its carbon management plan but has made the decision in this first Declaration of Achievement of carbon neutrality to offset the footprint of its products in scope as if they were unabated. A checklist of requirements to demonstrate conformance to PAS 2060 and their respective location within the QES can be found in Annex B.



Table 1.1 - General Information

PAS 2060 Information Requirement	Information as it relates to the Entity
Entity making PAS 2060 declaration	Seacroft Marine Consultants Limited (hereafter "Seacroft")
Individual 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.	Michael Cowlam, Technical Director
Subject of the declaration	Seacroft's full portfolio of products and services
Chosen consolidation approach (equity share, operational control, or financial control)	Operational Control
Characteristics of the subject	Seacroft Marine Consultants is a leading provider of offshore marine assurance, consultancy and marine safety services to the maritime and offshore energy sectors across the UK and worldwide. The subject of this carbon neutral declaration includes all products and services sold. Examples include ship inspections and trials, desktop consultancy and training.
Rationale for the selection of the subject and boundary	Seacroft is making all products and services carbon neutral in support of its desire to be a fully carbon neutral company with no exceptions.
Conformity assessment type	ESV-3 Self Validated
Baseline date (Date of first determined footprint)	1st Jan – 31st Dec 2022
Achievement period for carbon neutrality	1st Jan – 31st Dec 2022
Commitment period for carbon neutrality	1st Jan – 31st Dec 2023



A CARBON MANAGEMENT PLAN HAS BEEN DEVELOPED AND IMPLEMENTATION INITIATED TO REDUCE EMISSIONS ACROSS ALL OF SEACROFT'S PRODUCTS AND SERVICES, AND 100% OF THE EMISSIONS FOR THE FIRST ACHIEVEMENT PERIOD HAVE BEEN OFFSET

1.2 PAS 2060 Carbon Neutrality

Seacroft will demonstrate carbon neutrality as set out in PAS 2060:2014 using self validation in accordance with 10.3.4 of PAS 2060:2014. For the application period following the baseline date, declaration ESV-1 from Annex A of PAS 2060:2014 has been used. For this second application period and all subsequent application periods with an unchanged subject, declaration ESV-3 modified as per A.1 of PAS 2060:2014 shall be used. In the event that material change to the subject occurs, the sequence shall be re-started on the basis of a newly defined subject.

Seacroft is following the timeline for carbon neutrality in accordance to Table 1.1. This is Seacroft's first application for carbon neutrality. Now, in 2022, Seacroft is submitting its Declaration of Achievement of carbon neutrality with the commitment to maintain ongoing. The baseline period remains 2022 (based on calendar year 2022 data), the subject has been defined (as described in Table 2.1) and its carbon footprint quantified. The QES is officially released after completing the internal self validation assurance of Seacroft's carbon neutral program and will be updated accordingly to reflect any changes and actions that could affect the validity of the declaration of achievement with the commitment to maintain.

A carbon management plan has been developed and implementation initiated to reduce emissions across all of Seacroft's products and services, and 100% of the emissions for the first achievement period have been offset through the purchase of greenbelt land and carbon credits. See section 5 for details associated with these and the amounts that have been offset.

1.3 Boundaries of the Subject

The declaration of carbon neutrality covers GHG emissions relating to all of the activities that are material for the subject. The subject includes over 1800 individual transactional activities, products and services across the globe.



2.0 QUANTIFICATION OF CARBON FOOTPRINT

2.1 Scope

The subject for carbon neutrality is Seacroft's entire operation. This includes facilities, energy use, business travel, employee commuting, purchases of goods and services, use of upstream and downstream transportation and distribution and waste management.

Table 2.1 – Overview of applied system boundaries for Office Management's carbon neutrality

Scope 1	Scope 2	Scope 3 upstream	Scope 3 downstream
Facilities (Heating)	Purchased Electricity	Purchased goods and services	Transportation and distribution
		Fuel and other energy-related activities	
		Transportation and distribution	
		Waste generated in operations	
		Business travel	
		Employee commuting	

2.2 PAS 2060 Carbon Neutrality

The baseline period of the statement corresponds to the full year of 2022. Seacroft has achieved carbon neutrality for the baseline year by offsetting the total carbon footprint. In order to maintain the status of carbon neutrality, a plan for reducing the carbon footprint has been established as a part of this statement. Should any changes occur that affect the validity of the statement, the QES shall be updated accordingly.

**108.8918
tonnes CO₂e**

Total carbon footprint
of Seacroft's 2022 operations

**65.74%
(71.59 t)**

Business Travel is the main
contributor to Seacroft's emissions

2.3 Quantified Carbon Footprint

The total carbon footprint of Seacroft's 2022 operations amounts to 108.8918 tonnes CO₂e. The carbon footprint for all business transactions was calculated utilising the following Online Carbon Calculator; <https://climatecare-sme.co2analytics.com/>

Table 2.3a – Total carbon footprint divided by scope

GHG-scope	Carbon footprint (t CO ₂ e)	Share of total emissions (%)
Scope 1	11.8 t	10.84 %
Scope 2	1.1 t	1.01 %
Scope 3	95.99 t	88.15 %
Total	108.892 t	100.0 %

Table 2.3b – Total carbon footprint divided by activities

Main activity	Carbon footprint (t CO ₂ e)	Contribution to total emissions (%)
Facilities (heating)	11.8 t	10.84 %
Purchased electricity	1.1 t	1.01 %
Purchased goods and services	2.85 t	2.62 %
Fuel and other energy-related activities	0.31 t	0.29 %
Upstream transportation and distribution	0.19 t	0.17 %
Waste generated in operations	0.30 t	0.28 %
Business travel	71.59 t	65.74 %
Employee commuting	16.13 t	14.81 %
Downstream transportation and distribution	4.61 t	4.23 %
Total	108.89 t	100.0 %

2.4 Analysis

As seen in table 2.3a, the main part of Seacroft's emissions is found in scope 3. The main contributing categories are business travel and employee commuting as seen in table 2.3b. Emissions from scope 1 and 2 amount to around 11.85 % of total emissions.

2.5 Methodology

The method for quantification of the carbon footprint is based on the below listed documents: -

- PAS 2060:2014
- GHG Protocol Corporate Accounting & Reporting Standard

The GHG Protocol has been selected because it is one of the most recognized and frequently applied standards to quantify climate impact of corporations and as such is explicitly endorsed by PAS 2060. The carbon footprint of the selected subject is calculated based on an operational control approach as this method is perceived as the approach that provides the best basis for the achievement of reductions.

Total emissions are measured in CO₂ equivalents (CO₂e).

All emissions in scope 1 and 2 relevant to the applied system boundaries are included and have been quantified, as well as all relevant and feasibly quantifiable emissions in scope 3.

2.6 Scope 1 Emissions

Scope 1 emissions are constituted by direct emissions from heating systems in office facilities.

2.7 Scope 2 Emissions

Scope 2 emissions are constituted by consumption of electricity in office facilities.

2.8 Scope 3 Emissions

The following categories of scope 3 emissions are relevant and have been quantified: -

- Category 1 – Purchased goods and services
- Category 3 – Fuel and other energy-related activities
- Category 4 – Upstream transportation and distribution
- Category 5 – Waste generated in operations
- Category 6 – Business travel
- Category 7 – Employee commuting
- Category 9 – Downstream transportation and distribution

THE BASELINE PERIOD OF THE STATEMENT CORRESPONDS TO THE FULL YEAR OF 2022. SEACROFT HAS ACHIEVED CARBON NEUTRALITY FOR THE BASELINE YEAR BY OFFSETTING THE TOTAL CARBON FOOTPRINT.



3.0 DATA AND DATA SOURCES

In the quantification of Seacroft's carbon footprint, both primary and secondary sources of data have been used. Secondary data based on averages or estimates has only been used in cases where primary data was unavailable or could not reasonably be obtained. All activity data has been reported by Seacroft.

Primary data covers parts of activity data within direct control of the entity including use of electricity, heating, quantities of purchased goods, distances for distribution, distances for business travel and energy use.

Secondary data have been used where primary data have been unavailable. This applies in part to logistics, purchased goods and services which partly has been calculated based on spend, waste generated in operations which has been calculated based on weights and industry averages where not quantified on waste consignment notes.

Emission factors that have been used to quantify the carbon footprint of Seacroft's operations are sourced from reputable online databases. Where emissions data has not been available, they have been conservatively estimated.

PRIMARY DATA COVERS PARTS OF ACTIVITY DATA WITHIN DIRECT CONTROL OF THE ENTITY INCLUDING USE OF ELECTRICITY, HEATING, QUANTITIES OF PURCHASED GOODS, DISTANCES FOR DISTRIBUTION, DISTANCES FOR BUSINESS TRAVEL AND ENERGY USE.

3.1 Assumptions

The assumptions with the biggest potential impact on the quantified carbon footprint are stated below: -

Where specific data has not been available, averages based on the number of full-time employees and ad hoc contractors of Seacroft have been applied. It also applies to waste management as Seacroft do not report amounts of waste.

3.2 Exclusion of Emission Sources

Parts of purchased goods have been excluded due to lack of data. The emissions from excluded items are however expected to amount to less than 1 % of total emissions. See annex A for a specification of excluded activities.

3.3 Uncertainty

Uncertainty in the quantification of the carbon footprint arise mainly from assumptions and estimations made wherever actual activity data has not been available. The use of average emission factors implies uncertainty because actual emissions can differ from averages. Wherever uncertainty exists, efforts have been made not to underestimate the actual carbon footprint of the given activity.

The climate impact of purchased goods and services are largely calculated based on estimated delivery and disposal data. Wherever possible, the number of purchased products have been used. The use of number of purchased products in the calculation is however limited both in the available datasets and in terms of available emission factors for many of the products.

4.0 CARBON FOOTPRINT REDUCTION PLAN

Table 4 specifies the activities Seacroft plans to undertake in order to reduce their carbon footprint during the coming cycles of carbon neutrality. The reductions measure that has been quantified amount to a total carbon footprint reduction of 35.42 % over the period 2022-2030. The plan will be followed up yearly.

Table 4 – Carbon footprint management plan

Reduction Measure Goal	Reduction Measure Action	Implementation Period	Expected Annual Reduction (t CO2e)	Annual Reduction %
Office to have renewable electricity provider	Switch type of electricity purchased	2025	2.5 t	2.31 %
Reduce office energy consumption	Switch to low power electrical equipment such as lighting	2023	0.1 t	0.09 %
Business travel with car	Phase out fossil fuel in staff owned car fleet	2030	8.3 t	7.7 %
Business travel with aircraft	Employ remote solutions where possible and source more local staff and contractors	2025	25 t	23.15 %
Commuting	Reduce climate impact from commuting with flexible home working	2025	2 t	1.85 %
Reduce emissions from logistics	Achieve 50 % renewable fuels in purchased transport services	2027	1 t	0.93 %
Decrease supply chain emissions	Require that essential partners have a set target in line with the 1.5 °C Paris agreement	2024-2030	0.1 t	0.09 %
TOTAL			39 t	35.42 %

5.0 CARBON OFFSETTING PLAN

For the first year of carbon neutrality cycle, Seacraft will offset the total carbon footprint of the selected entity. The total volume that will be offset is 114,336 tonnes CO₂e.

Seacraft has chosen to offset through two initiatives.

5.1 Carbon Offset Initiative 1

Purchase of 19.25 acres of former farmland to be preserved as wildflower and grass pasture with some shrub and tree coverage.

An acre of grass, whether maintained or left alone to grow unmolested, will sequester approximately 1.632 tonnes of CO₂e annually according to <https://palebluedot.llc>

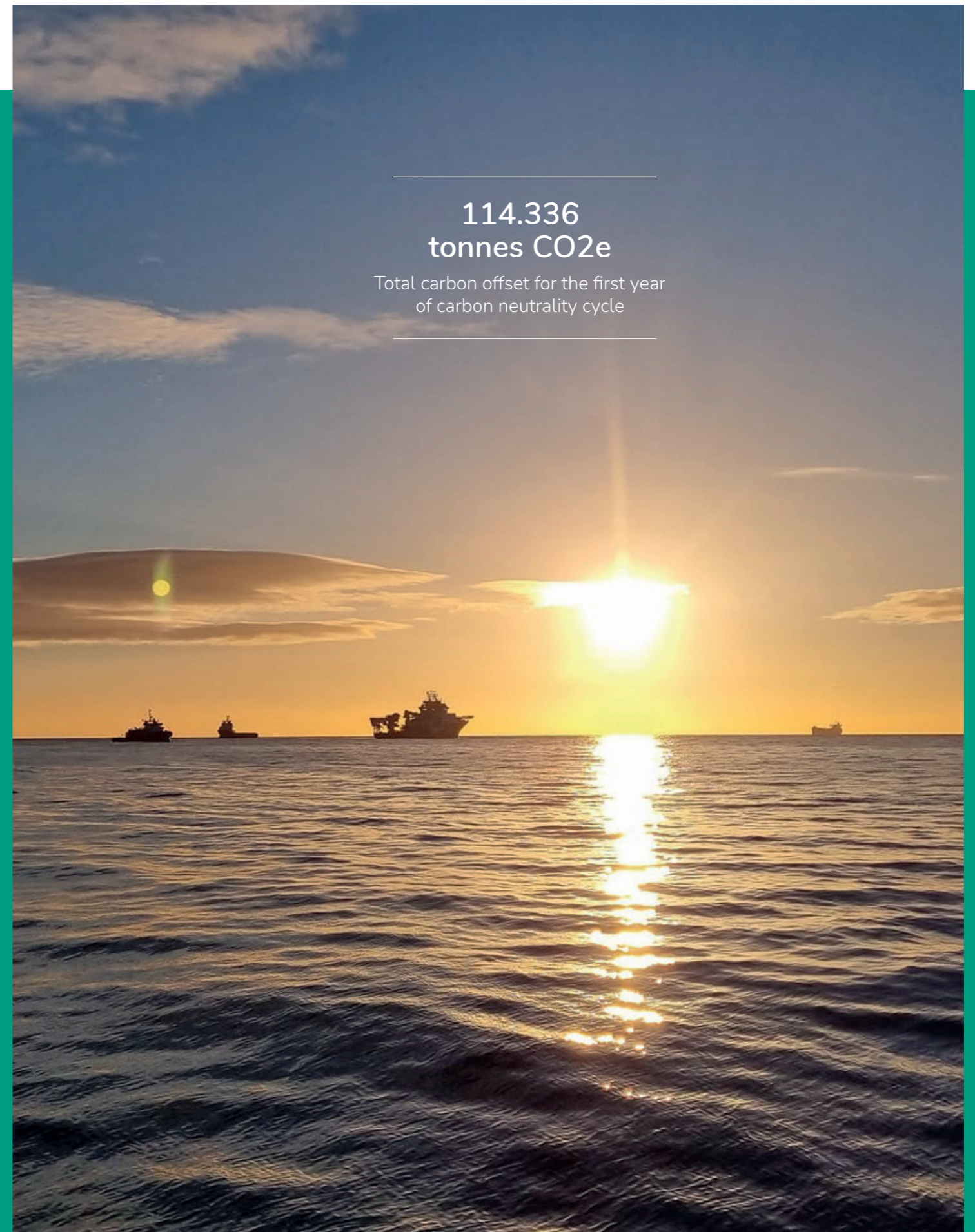
The volume that will be offset by this initiative is 31,416 tonnes CO₂e, annually.



Image 1 – Seacraft owned former farmland

114,336
tonnes CO₂e

Total carbon offset for the first year
of carbon neutrality cycle



5.2 Carbon Offset Initiative 2

Purchase and planting of 149 Afzelia xylocarpa species to offset the remaining 82.92 tonnes CO2e via the Conserve Natural Forests, Thailand tree planting scheme. See Annex C Tree Planting Certificate. This tree species is highly valued for its attractive timber and has been widely exploited from the wild in the past. It is only available in small quantities nowadays due to the scarcity of the trees. The mission is to restore degraded tropical ecosystems, with core projects being: Reforestation, Wildlife Conservation, and Education. Striving for an optimal balance between widespread and effective forest restoration – measured by the conservation of biodiversity, ecological health, and carbon sequestration – in conjunction with improving the economic and environmental quality of life for the local communities within the region.

<https://tree-nation.com/projects/consERVE-natural-forests/updates>



Image 2 – Conserve Natural Forests, Thailand, tree planting scheme

5.3 Carbon Offset Overview

Because of excluded emissions, an additional five (5) percent of the total carbon footprint will be offset as follows: -

Table 5 – Overview of carbon offsetting

Result Tonnes CO2e	Calculated CO2e
108.892 t	Excluded emissions (5%)
5.444 t	5.444 t
Total CO2e offset	114.336 t

ANNEX A – EXCLUSION OF EMISSION SOURCES

Scope 3 Category	Emissions Source	Included / Excluded	Justification
1	Purchased goods and services	Included, aside from manufacturing of purchased goods.	The excluded activities are not measurable and are assessed as very unlikely to amount to more than 1% of total emissions.
2	Capital goods	N/A	Not relevant – the entity has no capital goods.
3	Fuel and other energy-related activities	Included	
4	Upstream transportation and distribution	Included	
5	Waste generated in operations	Included	
6	Business travel	Included	
7	Employee commuting	Included	
8	Upstream leased assets	N/A	Not relevant – no upstream leased assets
9	Downstream transportation and distribution	Included	
10	Processing of sold products	N/A	Not relevant – no sold products.
12	End of life treatment of sold products	N/A	Not relevant – no sold products.
13	Downstream leased assets	N/A	Not relevant – no sold products.
14	Franchises	N/A	Not relevant – no franchises.
15	Investments	N/A	Not relevant – no investments.



ANNEX B - CHECK LIST PAS 2060

Checklist for QES supporting declaration of commitment to carbon neutrality

1) Identify the individual 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.	<input checked="" type="checkbox"/>
2) Identify the entity responsible for making the declaration.	<input checked="" type="checkbox"/>
3) Identify the subject of the declaration.	<input checked="" type="checkbox"/>
4) Explain the rationale for the selection of the subject. (The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant GHG emissions (or alternatively can explain why they have done so)).	<input checked="" type="checkbox"/>
5) Define the boundaries of the subject.	<input checked="" type="checkbox"/>
6) Identify all characteristics (purposes, objectives or functionality) inherent to that subject.	<input checked="" type="checkbox"/>
7) Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives or functionality of the subject.	<input checked="" type="checkbox"/>
8) Select which of the 3 options within PAS 2060 you intend to follow.	<input checked="" type="checkbox"/>
9) Identify the date by which the entity plans to achieve the status of "carbon neutrality" of the subject and specify the period for which the entity intends to maintain that status.	<input checked="" type="checkbox"/>
10) Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.	<input checked="" type="checkbox"/>
11) Provide justification for the selection of the methodology chosen. (The methodology employed shall minimize uncertainty and yield accurate, consistent and reproducible results.	<input checked="" type="checkbox"/>
12) Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	<input checked="" type="checkbox"/>
13) Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets.	<input checked="" type="checkbox"/>
a) All greenhouse gases shall be included and converted into tCO ₂ e. 2	<input checked="" type="checkbox"/>
b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint.	<input checked="" type="checkbox"/>
c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint.	<input checked="" type="checkbox"/>

d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with scope 3 emissions) these shall be determined in a manner that precludes underestimation.	<input checked="" type="checkbox"/>
e) Scope 1, 2 or 3 emission source estimated to be more than 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would not be technically feasible or cost effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.)	<input checked="" type="checkbox"/>
f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject.	<input checked="" type="checkbox"/>
g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.	<input checked="" type="checkbox"/>
h) Any exclusion and the reason for that exclusion shall be documented.	<input checked="" type="checkbox"/>
14) Where the subject is an organization/company or part thereof, ensure that:	<input checked="" type="checkbox"/>
a) Boundaries are a true and fair representation of the organization's GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). It will be important to ensure claims are credible – so if an entity chooses a very narrow subject and excludes its carbon intensive activities or if it outsources its carbon intensive activities, then this needs to be documented.	<input checked="" type="checkbox"/>
b) Either the equity share or control approach has been used to define which GHG emissions are included. Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.	<input checked="" type="checkbox"/>
15) Identify if the subject is part of an organization or a specific site or location and treat as a discrete operation with its own purpose, objectives and functionality.	<input checked="" type="checkbox"/>
16) Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration).	<input checked="" type="checkbox"/>
17) Describe the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. (The carbon footprint shall be based as far as possible on primary activity data.). Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases the sources of such data shall be identified.	<input checked="" type="checkbox"/>



18) Provide details of, and explanation for, the exclusion of any Scope 3 emissions.	<input checked="" type="checkbox"/>	25) Record the number of times that the declaration of commitment has been renewed without declaration of achievement.	N/A
19) Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)	<input checked="" type="checkbox"/>	26) Specify the type of conformity assessment: a) independent third party certification; b) other party validation; c) self-validation.	<input checked="" type="checkbox"/>
20) Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. (The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available (e.g. carbon footprint based on 95% of likely greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation)).	<input checked="" type="checkbox"/>	27) Include statements of validation where declarations of commitment to carbon neutrality are validated by a third party certifier or second party organization	<input checked="" type="checkbox"/>
21) Document carbon footprint management plan:	<input checked="" type="checkbox"/>	28) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	<input checked="" type="checkbox"/>
a) Make a statement of commitment to carbon neutrality for the defined subject.	<input checked="" type="checkbox"/>	29) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	<input checked="" type="checkbox"/>
b) Set timescales for achieving carbon neutrality for the defined subject.	<input checked="" type="checkbox"/>	30) Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	<input checked="" type="checkbox"/>
c) Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period.	<input checked="" type="checkbox"/>	Checklist for QES supporting declaration of achievement of carbon neutrality	
d) Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions.	<input checked="" type="checkbox"/>	1) Define standard and methodology use to determine its GHG emissions reduction.	<input checked="" type="checkbox"/>
e) Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.	<input checked="" type="checkbox"/>	2) Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	<input checked="" type="checkbox"/>
22) Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.	<input checked="" type="checkbox"/>	3) Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. (The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account).	<input checked="" type="checkbox"/>
23) Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event takes place and include post event review to determine whether or not the expected minimisation in emissions has been achieved.	N/A	4) Describe the means by which reductions have been achieved and any applicable assumptions or justifications.	<input checked="" type="checkbox"/>
24) For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise taken into account in any GHG emissions quantification (historic reductions), confirm: • the period from which these reductions are to be included; • that the required data is available and that calculations have been undertaken using the same methodology throughout; • that assessment of historic reduction has been made in accordance with this PAS, reporting the quantity of historic reductions claimed in parallel with the report of total reduction.	N/A	5) Ensure that there has been no change to the definition of the subject. (The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that material change to the subject occurs, the sequence shall be re-started on the basis of a newly defined subject.)	<input checked="" type="checkbox"/>
		6) Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. (Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service)).	<input checked="" type="checkbox"/>

7) State the baseline/qualification date.	<input checked="" type="checkbox"/>
8) Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	N/A
9) Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	N/A
10) Select and document the standard and methodology used to achieve carbon offset.	<input checked="" type="checkbox"/>
11) Confirm that:	<input checked="" type="checkbox"/>
a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.	<input checked="" type="checkbox"/>
b) Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting).	<input checked="" type="checkbox"/>
c) Carbon offsets are verified by an independent third party verifier.	<input checked="" type="checkbox"/>
d) Credits from Carbon offset projects are only issued after the emission reduction has taken place.	<input checked="" type="checkbox"/>
e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.	<input checked="" type="checkbox"/>
f) Provision for event related option of 36 months to be added here.	N/A
g) Credits from Carbon offset projects are supported by publicly available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.	<input checked="" type="checkbox"/>
h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	<input checked="" type="checkbox"/>
12) Document the quantity of GHG emissions credits and the type and nature of credits actually purchased including the number and type of credits used and the time period over which credits were generated including:	<input checked="" type="checkbox"/>
a) Which GHG emissions have been offset. b) The actual amount of carbon offset.	<input checked="" type="checkbox"/>
c) The type of credits and projects involved.	<input checked="" type="checkbox"/>
d) The number and type of carbon credits used and the time period over which the credits have been generated.	<input checked="" type="checkbox"/>
e) For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, taken into account.	N/A
f) Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	<input checked="" type="checkbox"/>
13) Specify the type of conformity assessment:	<input checked="" type="checkbox"/>
a) independent third party certification; b) other party validation; c) self-validation.	<input checked="" type="checkbox"/>

14) Include statements of validation where declarations of achievement of carbon neutrality are validated by a third party certifier or second party organizations. N/A

15) Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).

16) Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).

QES openness and clarity- Entities should satisfy themselves that:

1) Does not suggest a reduction which does not exist, either directly or by implication.

2) Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third party organization when it is not.

3) Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts.

4) Is readily available to any interested party.

ANNEX C – TREE PLANTING CERTIFICATE



THE DECLARATION OF CARBON NEUTRALITY COVERS GHG EMISSIONS RELATING TO ALL OF THE ACTIVITIES THAT ARE MATERIAL FOR THE SUBJECT. THE SUBJECT INCLUDES OVER 1800 INDIVIDUAL TRANSACTIONAL ACTIVITIES, PRODUCTS AND SERVICES ACROSS THE GLOBE.



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