



# Ashtree Vision & Safety Ltd

## PAS 2060 Qualifying Explanatory Statement

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First period 2021

This is the Pas2060 Qualifying Explanatory Statement to demonstrate That Ashtree Vision & Safety Ltd has achieved carbon neutrality and is committed to being carbon neutral in line with PAS2060:2014 reporting.



MIRRORS



MIRROR ARMS



WARNING BEACONS



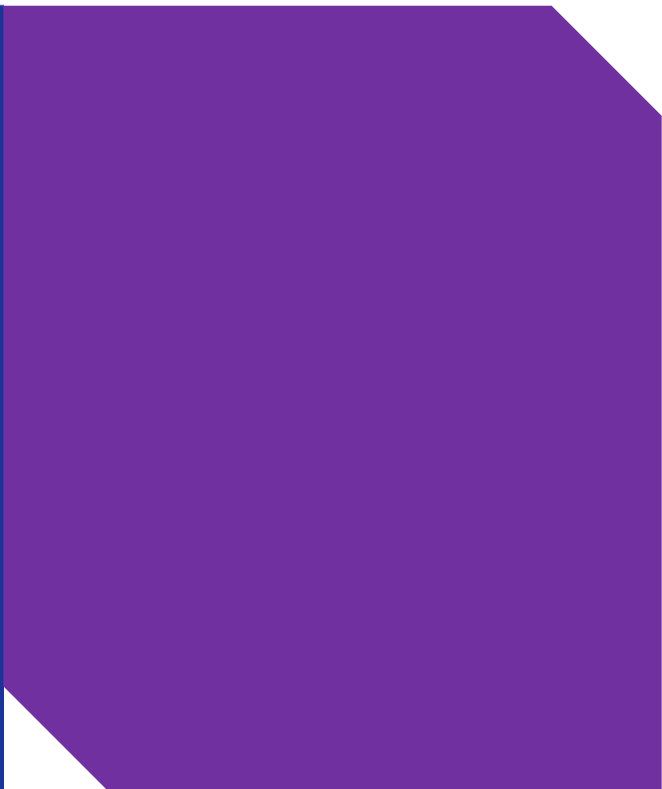
CCTV



WORK LIGHTS



REVERSE ALARMS





## Carbon neutrality statement

The 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 verified by NQA in accordance with PAS2060:2014, the Green House Gas Protocol Accounting & Reporting Standard

This report will be made publicly available on Ashtree Vision & Safety's website.

This is the first declaration of commitment from Ashtree Vision & Safety Limited.

The Verification Opinion Statement (VOS) from NQA should be read with this report.



## Introduction

This document forms the Qualifying Explanatory Statement (QES) to demonstrate that Ashtree Vision & Safety has achieved carbon neutrality.

Ashtree has quantified their carbon footprint in accordance with PAS2060:2014 – Demonstration of the achievement of carbon neutrality and purchased carbon credits to offset its carbon footprint for the period of 1<sup>st</sup> January 2021 – 31<sup>st</sup> December 2021.

Ashtree has written a Carbon Reduction Plan to reduce its carbon intensity footprint to demonstrate commitment to being carbon neutral in accordance with PAS2060:2014.

## General Information

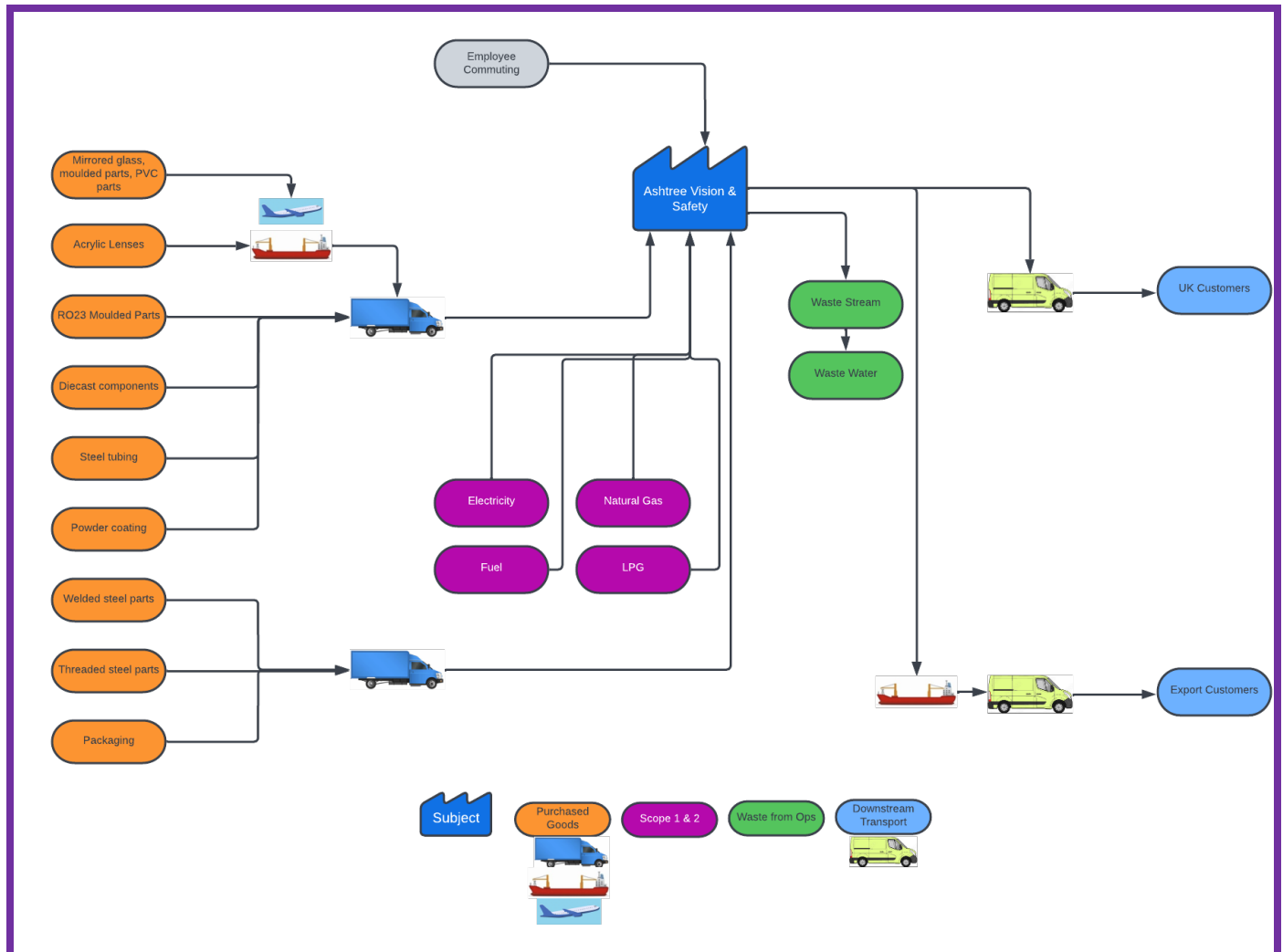
Entity making PAS2060 declaration	Ashtree Vision & Safety Limited
Individuals responsible for the evaluation and provision of the data	John Roper Managing Director of Ashtree Huw Williams, Lead carbon Specialist Auditel (UK) Ltd
Subject of PAS2060	Ashtree Vision & Safety Limited
Function of the subject	A limited company engaged in sourcing and assembly of components into finished products for distribution in the commercial vehicle sector, products include side mirrors, safety mirrors, reversing aids, beacons and navigation equipment, serving direct customers and wholesale customers in the UK and through export.
Rationale for selection of the subject	The scope and subject were selected as it represents the operational control boundary of Ashtree Vision & Safety as defined PAS2060:2014
Conformity assessment type	Independent 3 <sup>rd</sup> party Verification
Baseline data for PAS2060 programme	1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021
Commitment period	1 <sup>st</sup> January 2022 to 31 <sup>st</sup> December 2022
Approach	Control
Calculation Method	Factors produced by the UK Government (BEIS) for 2021

## Reductions prior to PAS2060 verification

Being environmentally conscious, we began to measure our carbon footprint in 2019, devised an internal carbon reduction plan and began implementing that plan in 2020. We installed a 100kW solar PV system and replaced old gas powered hot air heating systems with more efficient models, we also began a program to replace all traditional lighting with LED and placed sensors in low traffic areas. On production of our 2020 footprint, we showed a reduction in our gas of 4 tCO<sub>2</sub>e and 10 tCO<sub>2</sub>e in our electricity, this was a reduction of 28.5% in our scope 1 and 2 emissions.

### Boundaries of the subject

Ashtree Vision & Safety have set the boundaries for its declaration to include source of component manufacture through to delivery to the customer, as shown in the value chain map below.



### Quantification of carbon footprint

GHG emissions description		Total tCO2e & Percentage of overall	
Scope 1	Direct GHG emissions from fuel consumed in vehicles and gas for heating	23.24	4%
Scope 2	GHG emissions arising from electricity consumption	12.76	2%
Scope 3	Other indirect emissions in 6 of the 15 categories	562.37	94%
<b>Total GHG Footprint</b>		<b>598.38</b>	



## Declaration of commitment

Having already reduced our scope 1 and 2 emissions by 28.5% Ashtree have made a commitment to further reduce this in 2022 by the following methods.

GHG emissions description		Total reduction in tCO <sub>2</sub> e
Scope 1	Removal of both gas powered warm air units from the factory	-14
Scope 2	Convert to renewable energy at end of contract	-13
<b>Total reduction</b>		<b>-27</b>

This reduction equates to a further 75% in scope 1 and 2 emissions.

In addition to the scope 1 and 2 reduction in emissions, Ashtree has committed to a Carbon Reduction Plan relating to its scope 3 emissions, which is detailed below

## Carbon reduction plan.

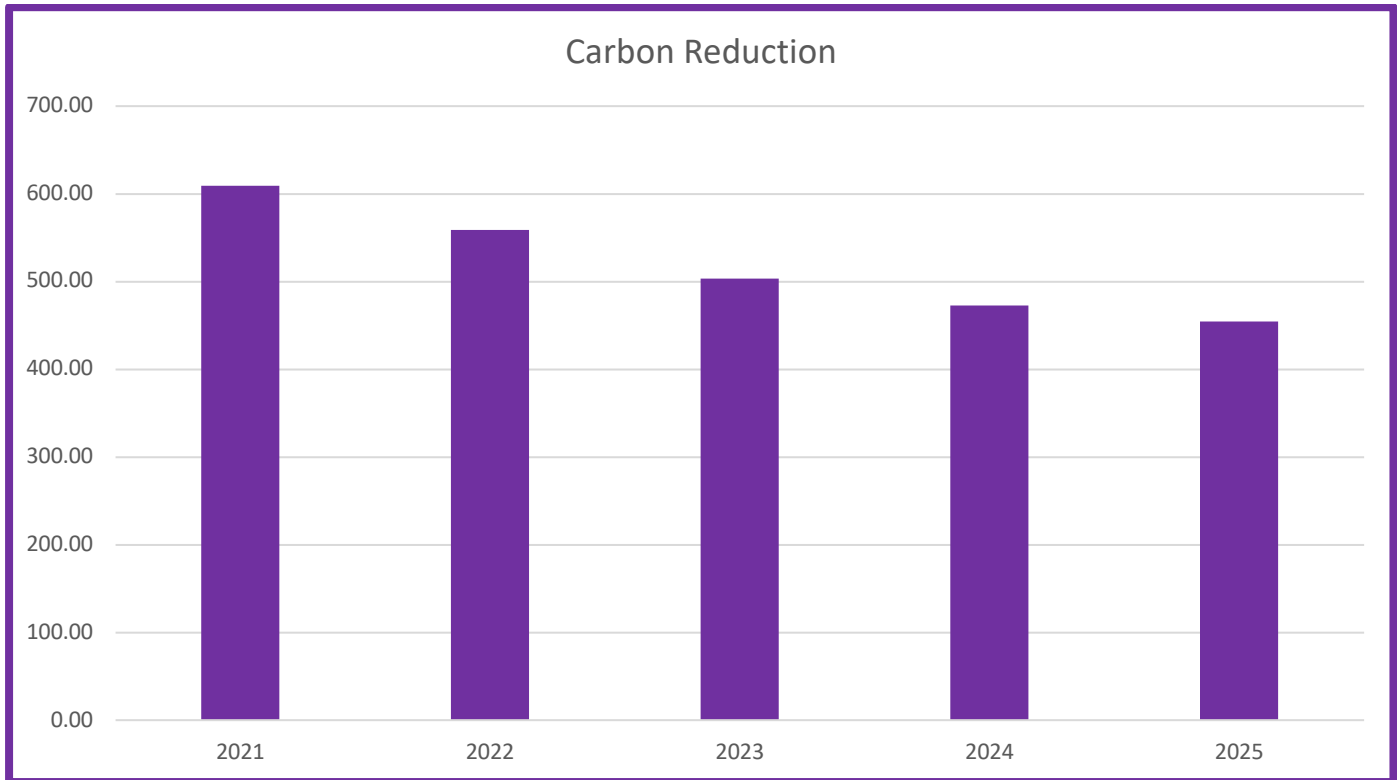
We have several projects that we aim to undertake in 2022, these will address our energy and gas usage. We will measure these using MRV (Measuring, Reporting & Verification).

The execution of the CRP will be measured and monitored during the year. This will be reported at the year end to demonstrate how effectively the CRP has been implemented. This will give the opportunity to modify and amend the CRP based on events during 2022 and introduce any opportunities that may emerge for further carbon reductions.

To ensure this can be achieved data relating to the delivery of the CRP projects will be kept and presented for the end of year CFR.

## Projected Emission Reduction

Baseline Year 2021	Emissions in tCO <sub>2</sub> e	Proposed Reduction in tCO <sub>2</sub> e in 2022	Measures Planned
Scope 1	23.24	14.2	Removal of all gas powered heating
Scope 2	12.76	12.76	Change to renewable energy
Scope 3	562.37	23	Change to sustainable packaging
<b>Total tCO<sub>2</sub>e</b>	<b>598.38</b>	<b>49.96</b>	<b>Year 1 reduction 8.34%</b>



We will demonstrate that by the end of 2022 we will have done all we can to reduce our scope 1 and 2 emissions to an absolute minimum, we will then begin looking at our scope 3 emissions.

**1. Purchased Goods & Services**

Our current packaging will be reviewed with our supplier to look for a more sustainable method of packaging our goods, we will also look to change the tape we use from plastic to paper, we believe that this will reduce our carbon emissions from 46 tonnes to 23 tCO2e a reduction of 50%.

We have been unable to include our suppliers in this year’s baseline due to the lack of data available from them, we intend to express to all our suppliers how important carbon reduction is to us and will be asking them for their carbon reduction plans.

**2. Upstream Transport & Distribution**

During 2021 we had no choice other than to purchase excess stock, this was due to the covid effect on shipping from overseas and the uncertainty that surrounds the reliability of supply, we need to protect our business and its customers. In 2022 we expect our upstream to be greatly reduced as the market settles and although we cannot precisely measure the carbon reduction at this point our best estimate is around 30 tCO2e.

We have had situations this year where we have needed to airfreight more goods than normal into the business to complete production, we intend to implement better planning around these items and eradicate the need for airfreight, this will result in a reduction of 44 tCO2e.

**3. Waste from Operations**

We will meet with our waste forwarding companies and apply pressure for them to supply us with data as to where our waste is taken and how it is recycled, we also are not aware of the weight of the different waste streams that leave us, going forward we will implement an internal weighing system on each stream allowing us to calculate the benefit of our recycling program and making further reductions in tCO2e.

#### 4. Business Travel

This has been below normal levels due to covid; we do expect this to increase in 2022 as we attend more exhibitions to promote our products to the wider market, however, with carbon reduction in mind we will encourage our staff that drive their own vehicles for business to change to EV's when practically possible.

#### 5. Employee Commuting & Home Working

We are encouraging staff to car share and use public transport where possible, our business does not allow us to run a model for more homeworking.

#### 6. Downstream Transport & Distribution

We will be writing to all our freight forwarders in 2022 asking them to supply detailed routes and journey lengths along with their carbon reduction plans to facilitate a reduction in this category.

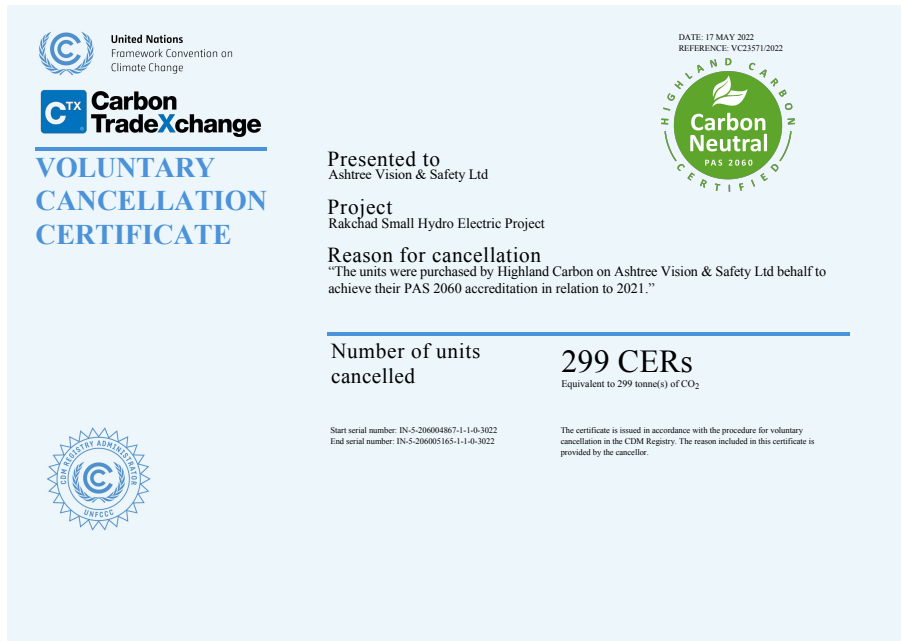
### Carbon Intensity Metrics

Metric	tCO <sub>2</sub> e
Per 1 million of Revenue	142.47
Per Employee	21.37
Per Square Metre of floor space	0.08
Per tCO <sub>2</sub> e per tonne upstream transport	2.32
Per tonne of downstream transport	0.60
Per shipment downstream transport	1.05



## Offset Strategy

We have approached Highland Carbon and plan to purchase offsets to the equivalent of 598 tCO<sub>2</sub>e from schemes verified to ISO14064-2 or those associated with Gold Standard or Verra.



**United Nations**  
Framework Convention on  
Climate Change

**Carbon TradeXchange**

**VOLUNTARY CANCELLATION CERTIFICATE**

**Presented to**  
Ashtree Vision & Safety Ltd

**Project**  
Rakchad Small Hydro Electric Project

**Reason for cancellation**  
"The units were purchased by Highland Carbon on Ashtree Vision & Safety Ltd behalf to achieve their PAS 2060 accreditation in relation to 2021."

**Number of units cancelled**      **299 CERs**  
Equivalent to 299 tonne(s) of CO<sub>2</sub>

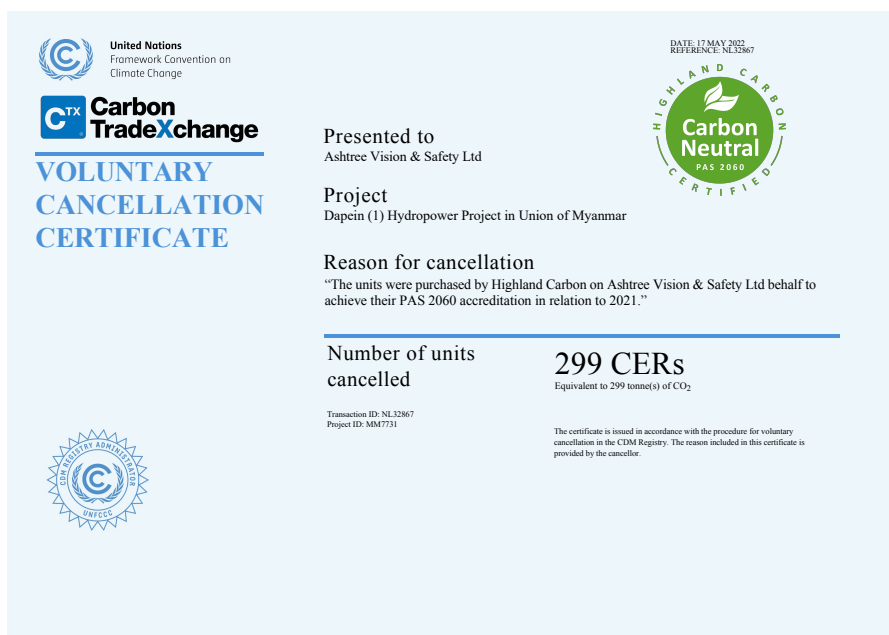
Start serial number: IN-5-206004867-1-1-0-3022  
End serial number: IN-5-206005165-1-1-0-3022

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 canceller.

DATE: 17 MAY 2022  
REFERENCE: VC23571/2022

HIGHLAND CARBON  
**Carbon Neutral**  
PAS 2060  
CERTIFIED

UNITED NATIONS  
CDM EXECUTIVE BOARD  
UNFCCC



**United Nations**  
Framework Convention on  
Climate Change

**Carbon TradeXchange**

**VOLUNTARY CANCELLATION CERTIFICATE**

**Presented to**  
Ashtree Vision & Safety Ltd

**Project**  
Dapein (1) Hydropower Project in Union of Myanmar

**Reason for cancellation**  
"The units were purchased by Highland Carbon on Ashtree Vision & Safety Ltd behalf to achieve their PAS 2060 accreditation in relation to 2021."

**Number of units cancelled**      **299 CERs**  
Equivalent to 299 tonne(s) of CO<sub>2</sub>

Transaction ID: NL32867  
Project ID: MB47731

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 canceller.

DATE: 17 MAY 2022  
REFERENCE: NL32867

HIGHLAND CARBON  
**Carbon Neutral**  
PAS 2060  
CERTIFIED

UNITED NATIONS  
CDM EXECUTIVE BOARD  
UNFCCC



## Declaration of achievement

Carbon neutrality of Ashtree Vision & Safety Ltd achieved by Ashtree Vision & Safety Ltd in accordance with PAS2060 at 24<sup>th</sup> May 2022 with commitment to maintain to 23<sup>rd</sup> May 2023 for the period commencing 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021 by NQA (National Quality Assurance Ltd) of Houghton Hall Park, Warwick House, Porz Avenue, Houghton Regis, Dunstable LU5 5ZX.

**John Roper**  
**Managing Director**

John Roper .... Date 18<sup>th</sup> May 2022

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## **Appendix A – Inclusions and exclusion justifications.**

### **Scope 1**

#### **Fleet**

The business has two fleet vehicles, a van that is used for deliveries and collections locally and a forklift that runs on 19kg LPG tanks. The business supplied all fuel receipts for the van, and these were also in an excel log, the receipts have been cross checked against the log and agreed. Invoices were supplied for the LPG tank purchases, there were two tanks in the baseline year, one in June and one in December. The total purchase equated to 38kg and this was deemed to be accurate for the 12 month period as a tank had been purchased in December 2020 but was not placed into use until the 4<sup>th</sup> January 2021. It has been decided to include the forklift in scope 1 because the vehicle has a fuel element and is owned by the business.

#### **Gas for Heating**

Data has been harvested from the actual bills from the provider, the bills are on complete calendar months and the meter number matches that on the bill, this data has been entered and agreed.

### **Scope 2**

#### **Electricity**

The business was supplied with standard grid electricity from January until the end of the contract in October 2021, they then swapped to renewable energy for November and December, the usage has been calculated using actual bills from both providers, these have been cross checked and run for full calendar months, the renewable energy supplier has submitted a REGO certificate and therefore the energy consumed in November and December 2021 has been excluded from the footprint as it does not have a fossil origin. The certificate has been supplied by EcoAct.

### **Scope 3**

#### **Purchased Goods & Services**

A list of the businesses suppliers has been provided, data collection has been a challenge, for the baseline year it was agreed that due to the difficulty of obtaining data that would not meet 100% materiality, this applies to the suppliers of goods and raw materials, suppliers where data has been provided is in packaging that the business uses and this has been recorded, the materials used are obvious as to their makeup where as other materials do not have any proof of their material make up and that assumptions as to the manufacturing process would fall outside of the materiality.

#### **Capital Goods**

The business purchased a robotic welder in 2021, however this was installed but not used until Jan 22. This has therefore been excluded from the boundary.

### **Upstream Transport & Distribution**

The quality shipping logs that are kept by the business are deemed to be accurate, the reason for this is that the business has a process of logging all incoming shipments, their weights, loaded and destination port, this is evidenced by the back up logs supplied by the freight forwarder, calculations for road transport, container shipping and airfreight of all upstream goods have been included in the footprint, the road miles have been calculated using Google Maps, the sea mileage using [www.searates.com](http://www.searates.com) and the air freight miles using [www.airmilescalculator.com](http://www.airmilescalculator.com) , these have all been converted to tonnes.km and then the relevant factor has been used. It has been assumed that all container transport is on artic trucks and that fully laden load applies.

### **Waste from Operations**

The business holds an ISO14001 certificate, however the business does not pay for any of its waste to be removed, the recycling on site is excellent and waste separation is collected by various recycling companies and removed, the waste transfer notes do not show any tonnage and so this has been unable to be calculated and therefore excluded based on lack of materiality. Water used and water wasted has been calculated using the providers bills, this assumes a 95% waste to source ratio, and this is accepted as a standard calculation in the absence of any meterage of wasted water.

### **Business Travel**

Very little business travel has taken place during the baseline year, the grey fleet or private vehicle used for business, has been included for the two vehicles that claim business mileage, this has then been documented by month and the appropriate conversion factor has been applied according to the type and size of the vehicle that has claimed.

### **Employee Commuting & Home Working**

A Microsoft forms survey has been conducted asking how they commute, what size vehicle, and the fuel used, questions have also been asked around homeworking and holidays taken, this has resulted in a 100% response and the data has then been calculated using google maps for the commuting and the homeworking methodology as described in the workbook.

### **Upstream Leased Assets**

This has been excluded as there are no upstream leased assets associated with the business.

### **Downstream Transportation & Distribution**

The high quality dispatch logs kept by the company has been deemed accurate, the reason for this is that the business has a process of logging all incoming shipments, their weights, loaded and destination port, this is evidenced by the backup logs supplied by the freight forwarder, these are logged each day from the dispatch notes provided by the warehouse, the data is supplied in a spreadsheet showing weight and destination, the nearest and most likely port has been used for all export across the channel and the Irish sea and Google Maps and sea-distances.org have been used to calculate the road and sea mileage respectively, this has then been converted to tonnes.km and the appropriate factor has been applied. It has been assumed that all HGV's are travelling fully laden. The business uses DPD Courier Services for its smaller packages, DPD claim to account for all their own carbon emissions, however no QES can be found, and the document provided by DPD can be found in the evidence pack. All emissions from the DPD transport have been calculated, however, the accuracy of this data is uncertain and there are large errors which at this point cannot be resolved. These exceed the materiality of the report. The basis for this is that we have no way of knowing if the export items travelled via road and roro ferry or if they were flown, due to the many hubs around the UK we also cannot obtain data as to where each package was taken prior to leaving the UK or how it was then delivered in Europe to its destination. There are also questions around the UK deliveries, which hub, did they travel on one of DPD's electric vans, were the feeder trucks fully laden? Using average laden against fully laden provides a discrepancy of 45.7% for the DPD originated emissions.

### **Processing of sold products**

The cost versus benefit of acquiring and processing this data has at this time been deemed as too high, therefore for this baseline year we have excluded it from the boundary. We are currently working on how this data can be collected accurately going forward and will include in future years if the data is deemed as reliable.

### **Use of Sold Products**

The data on the scope 1 and 2 emissions of the businesses customers is not available, the cost versus the benefit of collecting this data is prohibitive and it has been excluded on this basis. The business would like to work with its customer base to establish a dataflow around this, however, this is not possible at this time. We have therefore excluded this category from the boundary.

### **End of life treatment of sold products**

The cost versus benefit of collecting this data has been established as prohibitive and the category has been excluded from the boundary.

### **Downstream leased assets**

There were none to be found associated with the business, on this basis the category has been excluded from the boundary.

### **Franchises**

There were none to be found associated with the business, on this basis the category has been excluded from the boundary.

### **Investments**

There were none to be found associated with the business, on this basis the category has been excluded from the boundary.