



Ashtree Vision & Safety Ltd  
**PAS 2060 Qualifying  
Explanatory Statement**

---

Second period 2022

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.



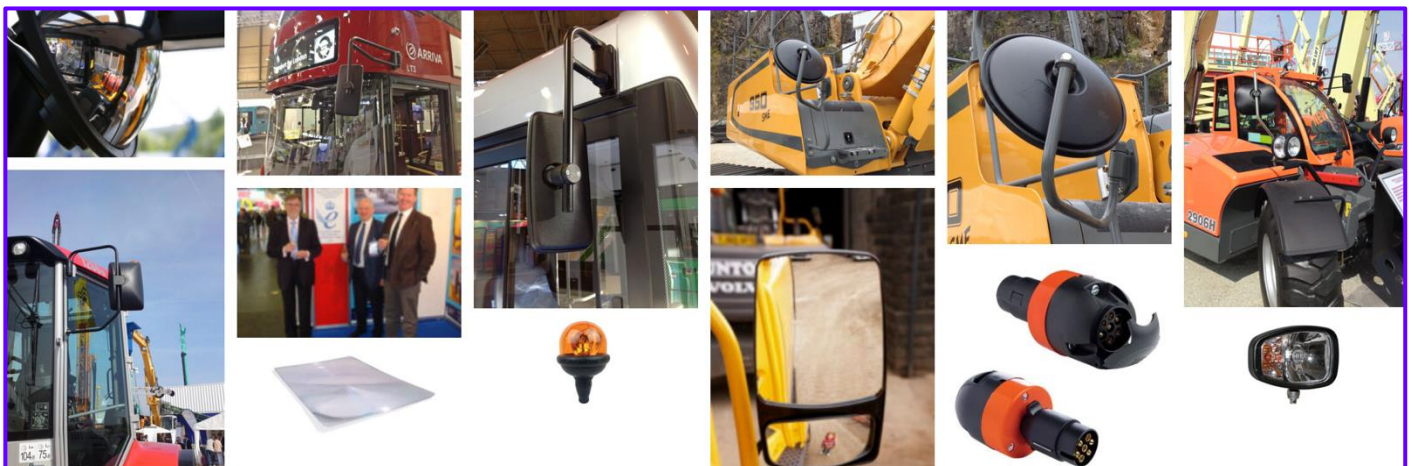
## About Us

Ashtree Vision and Safety are one of the UK's leading commercial mirror exporters. Now into a fifth decade of trading, we are firmly established as one of Europe's premier designers and manufacturers of mirrors, mirror arms and mounting brackets for commercial vehicles.

Still family owned and managed, we have a desire and passion to increase visibility and create solutions for blind spots on all types of vehicles and machine. With no outside shareholders to be accountable to we can create products that we feel are the best solution rather than something that would satisfy a balance sheet. Designing internally, or working with consultants when required, enables us to manufacture the products that we feel offer the best solution to visibility issues.

Our operations are based in Bradford, Yorkshire in the north of England but our sales activities are not limited to the UK. Over 40% of our production is exported to bus builders and vehicle manufacturers in Europe, Asia, Africa, North America, and Australasia. Our ever-increasing commercial mirror exports received royal recognition in 2012 when we were awarded a Queens Enterprise Award in the International Trade category. These are the highest awards that a UK company can win, and it must be demonstrated that there has been continual growth over several years before a company can even be considered for an award. We continue to have ambitious plans for the future, and we recently became the UK distributor for Nordic Lighting.

Since 2019 we have been working on our carbon footprint and our reduction plan, we acknowledge that we have a duty to protect the wider environment and reduce our environmental impact and pollution, both direct and indirect, whenever practically possible. Our manufacturing facility produces many thousands of pieces of vehicle safety equipment each year and we recognise that the development of an environmentally friendly culture, which is supportive and pro-active, is essential to achieve adequate control, and subsequent reduction. In 2021 we achieved PAS2060 accreditation for carbon neutrality through the measurement, reduction, and offsetting of our operational carbon footprint. Now going into our second year of carbon reporting, we aim to meet the reductions set out in the 2021 Qualifying Explanatory Statement (QES).



## 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 and its UKAS accreditation requirements.

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

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

The assurance letter from NQA can be found in Annex B of 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 2022 – 31<sup>st</sup> December 2022.

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

<b>Entity making PAS2060 declaration</b>	Ashtree Vision & Safety Limited
<b>Individuals responsible for the evaluation and provision of the data</b>	John Roper, Managing Director of Ashtree Vision & Safety Ltd Samuel Williams, Carbon Accountant at Auditel (UK) Ltd Huw Williams, Principal Carbon Accountant and Lead Verifier at Auditel (UK) Ltd
<b>Subject of PAS2060</b>	Ashtree Works, Brownroyd Street, Bradford, BD8 9AF: 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.
<b>Function of the subject</b>	A limited company engaged in sourcing and assembly of components into finished products for distribution.
<b>Rationale for selection of the subject</b>	The scope and subject were selected as it represents the operational control boundary of Ashtree Vision & Safety Ltd as defined PAS2060:2014
<b>Conformity assessment type</b>	Accredited Independent 3 <sup>rd</sup> party, NQA
<b>Baseline period</b>	1 <sup>st</sup> January 2021 to 31 <sup>st</sup> December 2021
<b>Current period for PAS2060 programme</b>	1 <sup>st</sup> January 2022 to 31 <sup>st</sup> December 2022
<b>Commitment period</b>	1 <sup>st</sup> January 2023 to 31 <sup>st</sup> December 2023
<b>Approach</b>	Control
<b>Calculation Method</b>	Factors produced by the UK Government (BEIS) for 2022

## 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.

Our carbon neutrality process began in 2021 through a full carbon audit of our business in line with the GHG Protocol and PAS2060:2014. This acted as our baseline reporting year (1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021). In the QES for the baseline year, the first declaration of commitment was made alongside

## PAS2060 Qualifying Explanatory Statement

a carbon reduction plan for the year 2022. The carbon inventory, carbon reduction plan, QES, and offset purchases went through third-party verification with NQA (National Quality Assurance Ltd) and consequently achieved PAS2060:2014 carbon neutrality.



The first declaration of commitment set out in 2021's QES will be assessed by the declaration of achievement found in this document.

## Declaration of achievement

Carbon neutrality of scope 1 (direct), scope 2 (indirect, operational control over) and appropriate scope 3 categories (indirect, supply and value chain) has been achieved by Ashtree Vision and Safety Ltd, in accordance with PAS2060:2014 for the period commencing 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022, certified by National Quality Assurance Ltd (NQA). This is based on the reduced carbon footprint (**143.20 tCO<sub>2</sub>e**) following the proposed carbon management plan set out in the baseline reporting year, 2021.

## Changes in calculation methodology

Before understanding the reduction in emissions achieved, it is worth being transparent on how a change in accepted methodology has impacted this. This change occurred in the calculations for scope 3 upstream transport and distribution and scope 3 downstream transport and distribution. Calculations in the baseline year collated monthly weights of incoming/outgoing deliveries ( $\sum \text{weight}(\text{tonne})$ ) and collated monthly distances travelled by incoming/outgoing deliveries ( $\sum \text{distance}(\text{km})$ ), and multiplied the two together to find a 'monthly' tonne.km value. This 'monthly' tonne.km value was then multiplied by the appropriate BEIS emissions factor for each transport mode. This method yielded much higher, unrepresentative emissions in these categories.

The issue arises as the specific weight of one delivery and the specific distance it has travelled should first be multiplied, to find an 'individual' tonne.km. The sum of all individual tonne.km values can then be multiplied by the appropriate emissions factor. This new methodology has been discussed with third-party verifiers and confirmed as the correct method of calculation moving forward. In order to accurately report on reductions in the aforementioned categories, the 2021 upstream/downstream transport and distribution emissions needed to be recalculated using the correct methodology. The comparison with the new baseline year emission values can be seen below.

Scope and Category Description		Total tCO <sub>2</sub> e, 2021 (Recalculated)	Total tCO <sub>2</sub> e, 2022
Scope 3	Category 4, Upstream Transportation and Distribution	89.12	50.82
Scope 3	Category 9, Downstream Transportation and Distribution	7.27	17.53

The baseline year witnessed an abnormally low amount of goods sent to customers due to the tail end of the coronavirus pandemic, explaining the increase in emissions when goods sent out increased in 2022 as business operations returned to normal. Reductions of 38.3 tCO<sub>2</sub>e were made in upstream transport and distribution through reducing the weight of goods received via air freight (from 44.05 tCO<sub>2</sub>e to 1.74 tCO<sub>2</sub>e).

## Intensity metric comparison

The change in methodology for transportation and distribution emissions means we can only fairly compare intensity metrics by first supplementing the newly found baseline year emissions into the 2021 carbon inventory. By doing this, the 2021 carbon footprint is corrected from **598 tCO<sub>2</sub>e** to **185.42 tCO<sub>2</sub>e**.

Metric	2021 (Recalculated baseline)	2022
tCO <sub>2</sub> e per <b>tonne</b> of upstream goods-in	1.10	<b>0.94</b>
tCO <sub>2</sub> e per <b>tonne</b> of downstream goods-out	1.34	<b>0.64</b>
tCO <sub>2</sub> e per <b>shipment</b> upstream goods-in	5.98	<b>4.48</b>
tCO <sub>2</sub> e per <b>shipment</b> of downstream goods-out	0.33	<b>0.12</b>

## Assessing against the carbon reduction plan

The below table shows the carbon reduction plans set out in the declaration of commitment in the baseline reporting year, alongside the progress/reduction made. The 2021 values have been changed to the re-calculated scope 3 emissions total.

Scope	Emissions (tCO <sub>2</sub> e) (2021)	Proposed Reduction (tCO <sub>2</sub> e)	Measures Planned	Plans achieved	Emissions (tCO <sub>2</sub> e) (2022)	Reduction seen (tCO <sub>2</sub> e)
Scope 1	23.24	14.2	Removal of all gas-powered heating	Removal of all gas-powered heating, during early February (total eradications of emissions will occur in the next reporting year) ✓	11.69	11.61
Scope 2	12.76	12.76	Change to renewable energy	Change to renewable energy ✓	0	12.76
Scope 3	149.40	23	Change to sustainable packaging	Plans in progress to change packaging design to minimise resource use. However, reduction in scope 3 upstream freight transport has led to biggest reduction in emissions (42.31 tCO <sub>2</sub> e reduction) ✓	131.51	17.91
<b>Total tCO<sub>2</sub>e</b>	<b>185.42</b>	<b>49.96</b>			<b>143.20</b>	<b>42.22</b>

## Emissions savings through solar generation

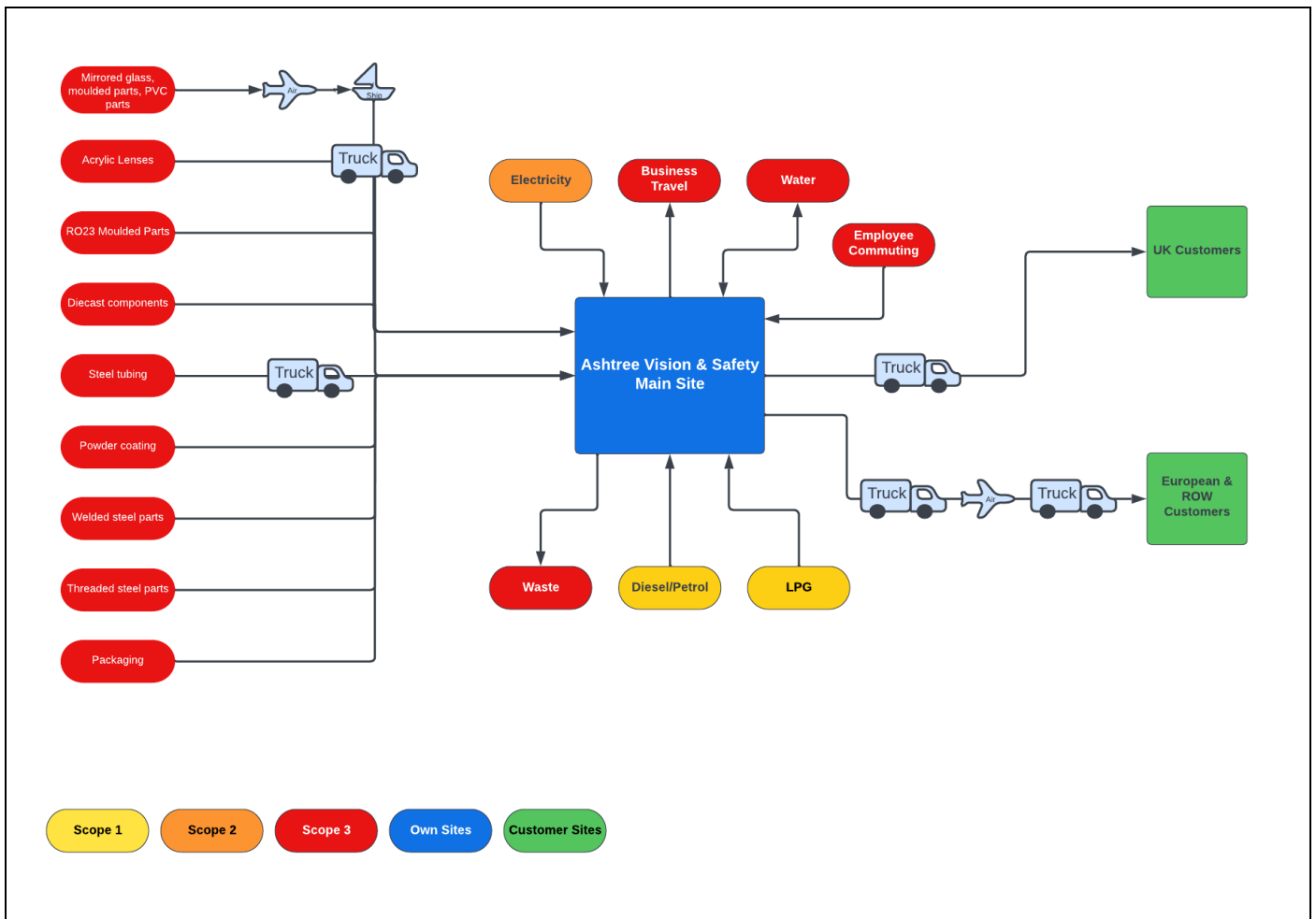
In 2020, we installed our 100kW solar PV system on the roof of our manufacturing warehouse. This generates electricity for direct use on site, with any extra energy generation sent back to the national grid. Data received from the solar provider stated an annual yield of 95,032 kWh from the solar array. Taking this into account, we can calculate that if this same energy was required from non-renewable energy suppliers, an additional 18.37 tCO<sub>2</sub>e would be added to the carbon inventory (using the BEIS conversion factors for the year 2022).

Understanding the solar energy generated which is not used, and instead sent back to the national grid, would enable us to re-credit our carbon footprint in the future as the generated energy would be providing zero-carbon electricity for other grid users. Data has not been able to be retrieved relating to the energy generated and sent back to the national grid, during low-consumption times such as evenings and overnight. There is no feeding tariff in place, or feeding meter, to record this. Therefore we have had to calculate this by-proxy of an estimated annual energy consumption value from 2019 (117, 639 kWh, Energy Gain UK). The 2022 solar report details a total energy generation of 95,032 kWh, and our Bryt Energy invoices show a total usage of 66,296.1 kWh (this is our secondary supply of energy from the national grid, used during high-consumption times when the live solar generation is insufficient). This gives an annual

energy supply of 161, 328.1 kWh. Deducting the predicted site consumption (117, 639 kWh) leaves a remaining 43,689.1 kWh unaccounted for and sent back to the national grid. As a renewable source of energy, this results in 43,689.1 kWh's of energy not required from non-renewable generation, equating to **8.45 tCO<sub>2</sub>e**.

## 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 tCO <sub>2</sub> e & Percentage of overall	
Scope 1	Direct GHG emissions from fuel consumed in vehicles and gas for heating	11.69	8.16
Scope 2	GHG emissions arising from electricity consumption	0	0
Scope 3	Other indirect emissions in 7 of the 15 categories	131.51	91.84

<b>Total carbon footprint (tCO<sub>2</sub>e)</b>	<b>143.20</b>
--	---------------

## Declaration of commitment

Having already reduced our scope 1 emissions by 49.9%, eradicated all scope 2 emissions, and reduced our scope 3 emissions by 13.2%, Ashtree Vision and Safety Ltd have made a commitment to further reduce this in 2023 by the following methods.

GHG emissions description		Total reduction in tCO <sub>2</sub> e
Scope 3	Changes to cardboard packaging designs and packing processes to reduce the amount of tape used in packaging of goods	0.9
Scope 2	Improve communications with solar energy provider to accurately record energy provided to the grid, in order to recredit carbon footprint	8.45 (provisional)
Scope 1	Completely eradicating emissions from centralised gas heating	1.77
<b>Total reduction</b>		<b>11.12</b>

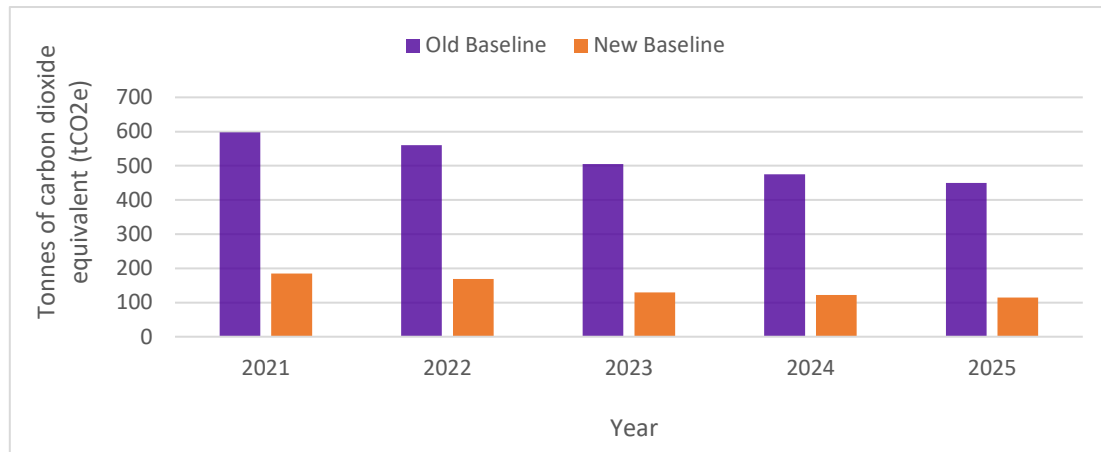
## Carbon reduction plan

We have several projects that we aim to undertake in 2023. These will address our understanding of our existing renewable energy generation by better communicating with our value chain, completely eradicating central gas emissions, and making innovative changes to our packaging. We will monitor these changes 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 2023 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

Second Year 2022	Emissions in tCO <sub>2</sub> e, 2022	Proposed Reduction in tCO <sub>2</sub> e, 2023	Planned Measures
Scope 1	11.69	1.77	Complete eradication of emissions from gas central heating; removal has already taken place during reporting period 2 however emissions still included for 1.5 months prior to this (January to mid-February)
Scope 2	0	8.45	Maintain 100% renewable grid electricity supply Record energy sent to the national grid from solar generation, as a method of re-crediting carbon inventory
Scope 3	131.51	0.9	Changes to cardboard packaging designs and packing processes to reduce the amount of tape used in packaging of goods
<b>Total tCO<sub>2</sub>e</b>	<b>143.20</b>	<b>132.08</b>	<b>Year 2 reduction 7.7 %</b>



The changing of methodology in scope 3 upstream and downstream transport and distribution has meant the baseline reductions have been altered to reflect the much lower recorded emissions. This can be seen in the above.

## Scope 3 Future Reductions

### 1. Purchased Goods & Services

The majority of emissions in purchased goods and services comes from production of purchased cardboard, LDPE plastic bags, packing tape, and wooden pallets. We have implemented plans using used cardboard boxes in the packing area and warehouse, reducing the number of boxes we need to purchase. Moving forward we are changing the design of the cardboard boxes we use to reduce the amount of plastic tape we will be using, and also aim to shift to more paper tape for this.

We have been unable to include emissions allocated from our suppliers in this year's carbon footprint. Out of the 8 tier 1 suppliers, only one had measured their scope 1, 2, and 3 emissions however it was unverifiable and therefore would have negatively impacted the reliability and accuracy of our carbon footprint.

### 2. Upstream Transport & Distribution

During 2022 we planned to reduce air freight emissions by 44 tCO<sub>2</sub>e. The actual reduction was 42.31 tCO<sub>2</sub>e, as some items still required to be shipping by air freight and these could not be substituted by other means of transport. Future reductions can be made by investigating options for carbon-neutral or carbon reducing container shipping. We cannot unfortunately remove shipping from China completely as this would negatively impact our manufacturing and sales operations.

### 3. Waste from Operations

In the previous reporting year, we aimed to weigh all waste leaving the premises to better understand how our waste streams contribute to our carbon footprint. We have been able to implement this and continue to, moving forward. We are also looking into finding a suitable option for re-using our bubble wrap bags (a waste by-product from our incoming goods) as these make up the majority of our plastic waste. As they are good quality, this could likely involve finding a customer to purchase and re-use them, reducing our emissions from the combustion of our plastic waste.

## Intensity Metrics

Metric	Tonnes of carbon dioxide equivalent (tCO <sub>2</sub> e, 2022)
Total tCO <sub>2</sub> e	143.20
tCO <sub>2</sub> e per <b>square meter</b> of floor space	0.02
tCO <sub>2</sub> e per <b>£1 million of turnover</b>	36.07
tCO <sub>2</sub> e per <b>employee</b>	5.11
tCO <sub>2</sub> e per <b>tonne</b> of upstream goods-in	0.94
tCO <sub>2</sub> e per <b>tonne</b> of downstream goods-out	0.64
tCO <sub>2</sub> e per <b>shipment</b> upstream goods-in	4.48
tCO <sub>2</sub> e per <b>shipment</b> of downstream goods-out	0.12

## Offset Strategy



# Carbon Credit Certificate

## 144 credits

have been purchased for retirement for the following:

**Aksu Wind Farm** (144 credits)

- ON BEHALF OF -

**Ashtree Vision & Safety Ltd**

20 Apr 2023



Thomas Herry  
CEO, Fenix Carbon





*We are delighted to confirm the retirement of*  
**144 Verified Emission Reductions (VERs)**  
*for*  
**GAİA CLİMATE FİNANSAL DANIŞMANLIK HİZMETLERİ VE  
TİCARET ANONİM ŞİRKETİ (GAİA CLIMATE)**

*on 25/04/2023*

These credits were retired on behalf of Ashtree Vision & Safety Ltd.

Ashtree Vision & Safety Ltd, Registration number: 1660674, Registered office  
address: Brownroyd Street, Bradford West Yorkshire, BD8 9AF United Kingdom

Project: Aksu Wind Farm Project, Turkey

*These credits have been retired, saving **144** tonnes of CO2 emissions  
from being released into the atmosphere.  
Thank you for investing in a safer climate and more sustainable world.*

**Gold Standard**

Retirement certificates are hosted on the Gold Standard Impact Registry, [view your certificate](#).

Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | [goldstandard.org](http://goldstandard.org), +41 22 788 70 80, [help@goldstandard.org](mailto:help@goldstandard.org)

## Appendix A – Inclusions and exclusion justifications.

**Table 1:** Included scopes and categories with adjacent emission sources.

Scope	Category	Source
1	Fleet	Diesel for owned vehicles and LPG for forklift
	Buildings	Mains natural gas for heating (removed early February 2022)
	Process Emissions	CO <sub>2</sub> gas contained in argon mix, used as a shielding gas in robotic welder.
2	Electricity	Mains electricity supply for energy; 100% renewable source.
3	Purchased Goods & Services	Main packaging cardboard boxes, other smaller packaging items/aids, and wooden pallets. Emissions from smaller purchased goods and services included under scope 3 upstream transport and distribution.
	Fuel & Energy Related Activities	Transmission and distribution losses associated with mains electricity supply
	Upstream Transport & Distribution	Shipping of goods into the business, from suppliers, for manufacturing
	Waste from Operations	Water supply and treatment, cardboard and plastic waste, glass for recycling, and general waste.
	Business Travel	Grey fleet mileage, air travel, rail travel, taxis, ferry travel and hotel stays.
	Downstream Transport & Distribution	Shipping of finished products out of the business to consumers
	Commuting & Homeworking	Emissions from grey fleet and public transport employee commuting, and emissions associated with homeworking (office equipment powered on and heating on, where appropriate).

**Table 2:** Excluded scopes and categories alongside justifications for exclusions

Scope	Category	Justification
1	Heating, Ventilation, and Air Conditioning (HVAC)	No air conditioning units on site. Air conditioning in company vehicles not serviced during reporting year; client confirmed.
2	Purchase of heat, steam, and cooling	Non-applicable
3	Capital Goods	Excluded on the grounds of the operational control approach. Two capital expenditures (company van, robotic welder*) in the reporting period with operational emissions included in Scope 1 Process Emissions* and no emissions associated with the transport of the van as item was collected.
	Upstream Leased Assets	There were none to be found associated with the business in the reporting period
	Processing of Sold Products	The cost versus benefit of acquiring and processing this data is prohibitive
	Use of Sold Products	The cost versus benefit of acquiring and processing this data is prohibitive
	End of Life Treatment of Sold Products	The cost versus benefit of acquiring and processing this data is prohibitive
	Downstream Leased Assets	There were none to be found associated with the business in the reporting period
	Franchises	There were none to be found associated with the business in the reporting period
	Investments	There were none to be found associated with the business in the reporting period

John Roper  
 Managing Director



..... Date 28/04/2023

Appendix B – Third-party letter of assurance from NQA

VERIFICATION



# CARBON NEUTRALITY PAS 2060

## OBJECTIVES AND SCOPE

### NQA CERTIFICATION LIMITED

has undertaken independent third-party verification of carbon neutrality within the following boundaries:

#### Ashtree Works, Brownroyd Street, Bradford, BD8 9AF:

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.

On behalf of:

## Ashtree Vision and Safety Ltd

Ashtree Works, Brownroyd Street, Bradford, BD8 9AF

### Attestation

Date of Verification: **19/04/2023**  
Verification No: **677498, 677502, 677504**  
Period Verified: **01/01/2022 to 31/12/2022**  
Future Commitment: **01/01/2023 to 31/12/2023**

This verification exercise has been performed to:  
**PAS 2060:2014 - Specification for the demonstration of carbon neutrality.**

   
Stephen Burt      Clare Braham  
Lead Verifier      Independent Reviewer

NQA is a trading name of NQA Certification Limited, Registration No. 09351758. Registered Office: Warwick House, Houghton Hall Park, Houghton Regis, Dunstable, Bedfordshire, LU5 5ZG, United Kingdom.

This verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for its benefit in accordance with the standards related to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.

Further detail related to the achievement of verification can be found herein. Please note this is multiple pages and must be considered as an entire document.

<b>NQA Certification Ltd</b>		
<b>Independent Assurance Statement on GHG assertions</b>		
<b>Declaration of carbon neutrality in accordance with: PAS2060:2014</b>		
<b>Declaration</b>		
<b>Type of declaration:</b>	<b>Achievement of Carbon Neutrality</b>	
<b>Data Report Details</b>		
<b>Name of reporting entity:</b>	Ashtree Vision and Safety Ltd	
<b>Address of reporting entity:</b>	Ashtree Works, Brownroyd Street, Bradford, BD8 9AF	
<b>Subject matter scope &amp; objectives:</b>	Ashtree Works, Brownroyd Street, Bradford, BD8 9AF: 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.	
<b>Level of assurance provided:</b>	Limited Assurance	
<b>Date of assertion:</b>	19/04/2023	
<b>Period of assertion:</b>	Baseline Year: 01/01/2021 to 31/12/2021 Current Footprint Year: 01/01/2022 to 31/12/2022 Offsetting Date: 25/04/2023 Future commitment: 01/01/2023 to 31/12/2023 PAS2060: Second year	
<b>Reference document:</b>	Carbon Workbook AVS 2022	
<b>Historical Data Verified</b>		
	<b>Baseline/Prior period footprint 01/01/2021 to 31/12/2021 (Period)</b>	<b>Current footprint 01/01/2022 to 31/12/2022 (Period)</b>
<b>Scope 1 emissions (tCO<sub>2</sub>e):</b>	23	12
<b>Scope 2 emissions (tCO<sub>2</sub>e):</b>	13	0
<b>Scope 3 emissions (tCO<sub>2</sub>e):</b>	150	132
<b>Total emissions (tCO<sub>2</sub>e):</b>	186	144
<b>Reduction declared (tCO<sub>2</sub>e):</b>	0	42
<b>Offset declared (tCO<sub>2</sub>e):</b>	598	144
<b>Quantification Protocol Conformity</b>		
<b>Protocol applied:</b>	UK Government Environmental Reporting Guidelines 2022 and WBCSD/WRI GHG Protocol (Corporate Accounting & Reporting)	
<b>Protocol conforms to PAS2060 Principles (6.1.2 and 8.2.2)</b>	Ashtree Vision and Safety Ltd has accounted for its GHG emissions as per UK Government Environmental Reporting Guidelines and WBCSD/WRI GHG Protocol (Corporate Accounting & Reporting). Scope 1 and 2 emissions: Primary data, collected directly within the subject boundary. Scope 3 emissions have been calculated from primary data to which BEIS Conversion Factors have been applied. All captured data is recorded for the respective year. Nationally available emission factors from respective BEIS Conversion factors were used to calculate CO <sub>2</sub> e Emissions from kWh, kilometres travelled, miles travelled, litres and weights of fuel purchased, purchased goods and services, waste from operations, and upstream and downstream transportation. The information is then formulated using excel spreadsheet – AVS Carbon Workbook 2022	
<b>Publicly available for peer review:</b>	Yes	

*This verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for their benefit in accordance with the standards in relation to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.*

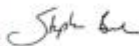
V7 – August 2022



<b>Footprint Management Plan Conformity</b>	
<b>Established:</b>	March 2023
<b>Implemented:</b>	March 2023
<b>Effective:</b>	March 2023
<b>Updated:</b>	April 2023
<b>Evidence Pack Conformity</b>	
<b>Established:</b>	Ashtree Vision and Safety Ltd has prepared a fully conforming evidence pack to support the claim for carbon neutrality for 'Ashtree Works, Brownroyd Street, Bradford, BD8 9AF: 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,' and is committed to reducing its carbon footprint as associated with the Bradford site operations. The Carbon Management Plan focuses on Scope 1, 2 and 3 emissions.
<b>Complete:</b>	The Carbon Management Plan is to be completed by 31 <sup>st</sup> December 2025, with ongoing review and renewal thereafter
<b>Substantiated:</b>	19/04/2023
<b>Qualifying Explanatory Statement prepared:</b>	19/04/2023
<b>QES retained:</b>	19/04/2023
<b>Offset strategy &amp; substantiation record:</b>	144 tonnes in relation to Aksu Wind Farm Project, Gold Standard.
<b>Opinion – Declaration of Achievement</b>	
<b>Verified as satisfactory with comments:</b>	<p>For Limited Assurance level, Carbon neutrality of Bradford Operations is achieved by Ashtree Vision and Safety Ltd in accordance with PAS 2060:2014 at 19/04/2023 for the period commencing 01<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022. Nothing has come to our attention to suggest that this declaration and associated data are not fairly stated, with the exception of:</p> <p>1. Capital Goods (GHG Protocol Category 2) brought into use in 2022, specifically one robotic welder and one van have been excluded from the calculations by Ashtree Vision and Safety Ltd based on operational control considerations.</p>

*This verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for their benefit in accordance with the standards in relation to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.*

V7 – August 2022

<b>Verification Details</b>	
<b>Lead GHG Verifier:</b>	Stephen Burt
<b>GHG Verifier:</b>	N/A
<b>Technical Expert:</b>	N/A
<b>Independent Reviewer:</b>	Clare Braham
<b>Locations visited during verification:</b>	Ashtree Works, Brownroyd Street, Bradford, BD8 9AF
<b>Internal control:</b>	PAS2060 / Ashtree Vision and Safety Ltd internal quality control check and QES sign-off.
<b>Notes regarding data including omissions:</b>	<p>Fugitive emissions are zero as no FGas was refilled in the company van during 2022.</p> <p>Electricity is purchased from Bryt Energy –100% Renewable Electricity with supporting REGO.</p> <p>No natural gas is in use.</p> <p>100kWp PV Cells are installed and generate electricity for the site, no residual electricity is sold back into the grid. 60kW storage batteries are due to be installed.</p> <p>All fleet including grey has been fully accounted for. All business travel has been accounted for.</p> <p>Purchased goods are logged and weighed on internal calibrated scales or weights taken from invoices and are fully accounted for.</p> <p>Capital Goods (GHG Protocol Category 2) brought into use in 2022, specifically one robotic welder and one van have been excluded from the calculations by Ashtree Vision and Safety Ltd based on operational control considerations.</p> <p>Waste glass, plastic and cardboard are accurately accounted for. Justifiable assumptions have had to be made regarding general waste due to a lack of reliable weight data.</p> <p>Water and wastewater is fully accounted for.</p> <p>Employee commuting and homeworking has been fully accounted for.</p> <p>Upstream and downstream transportation of goods and services have been fully accounted for, including for imports and exports.</p> <p>Embodied carbon in the procured components for assembly to final product have been excluded due to lack of reliable data and lack of operational control.</p> <p>Product use and product end-of-life disposal have been excluded due to a lack of reliable data and lack of operational control.</p> <p>To make data collection and calculations more reliable, over estimations have been made where accurate data is not achievable.</p>
<b>Opinion Authorisation</b>	
<b>Signed on behalf of NQA:</b>	
<b>Name of Authorised signatory:</b>	Stephen Burt
<b>Date of opinion:</b>	19/04/2023
<b>Name of verification body:</b>	NQA Certification Ltd
<b>Contact address:</b>	Warwick House Houghton Hall Park Houghton Regis Dunstable LU5 5ZX

*This verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for their benefit in accordance with the standards in relation to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.*

V7 – August 2022

**Annex 1: Findings of the verification**

<b>Mis-statements not corrected before issuance of the verification opinion statement</b>		<b>Material?</b>
<b>A1</b>	All findings have been closed out prior to the issuance of the verification opinion statement	N/A

<b>Non-conformance with the scheme criteria not corrected before issuance of the verification opinion statement</b>		<b>Material?</b>
<b>B1</b>	All findings have been closed out prior to the issuance of the verification opinion statement	N/A

<b>Recommendations for improvement in the robustness of the data accounting system etc</b>	
<b>C1</b>	Bryt Energy's FMD and REGO position has been verified by EcoAct for the period 01/04/2021 – 31/03/2022. This does not cover the whole of 2022, however it is accepted that the next report will not be due until Sept 2023 and there is no reason to doubt the continued supply of 100% renewable electricity for the whole of 2022.
<b>C2</b>	The use of the courier DPD has been accounted for as carbon neutral due to DPD's carbon neutral verified status against PAS2060, undertaken by CO2Logic (including DPD UK). The validity of this verification is from 23/06/21 to 22/06/22. This does not cover the whole of 2022, however it is accepted that the next DPD opinion statement will not be due until June 2023 and there is no reason to doubt the continued carbon neutrality of DPD for the whole of 2022.

*This verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for their benefit in accordance with the standards in relation to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.*

V7 – August 2022



## Annex 2: Basis of the verification

<b>Basis of the Verification</b>	
<b>Objectives and scope of the verification:</b>	To verify the entity's data in accordance with ISO14064-3 and to a limited level of assurance for the assertion as referenced in the attached verification opinion statement (VOS) which is reported using the criteria specified below and to confirm compliance with the specified criteria.
<b>Responsibilities:</b>	<p>The reporting entity is solely responsible for the preparation and reporting of the data submitted in its assertion in accordance with the specified criteria requirements; for any assumptions, information and assessments that support the reported data; and for establishing and maintaining appropriate procedures, performance management, data accounting and internal control systems from which the reported information is derived.</p> <p>NQA Certification Ltd (the verifier) is responsible - in accordance with ISO14064-3 - for carrying out the verification of the entity's referenced assertion in the public interest and independent of the entity. It is the responsibility of the verifier to form an independent opinion, based on the examination of information supporting the data presented in the Report as referenced in the VOS, and to report that opinion to the Operator. The verifier must also report if, in its opinion:</p> <ul style="list-style-type: none"> <li>• the Report is or may be associated with misstatements (omissions, mis-representations or errors); or</li> <li>• the entity is not conforming with the requirements of the specified reporting criteria; or</li> <li>• the lead verifier/verifier have not received all the information and explanations that they require to conduct their examination to the agreed level of assurance; or</li> <li>• improvements can be made to the entity's performance in monitoring and reporting of relevant data and/or conformance with the specified reporting criteria.</li> </ul>
<b>Work performed and basis of the opinion:</b>	<p>We conducted our examination having regard to the verification criteria reference documents outlined below. This involved examining, based upon our risk analysis and subsequent verification plan, evidence to give us limited assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the specified reporting criteria outlined below, and Ashtree Vision and Safety Ltd's underlying monitoring and reporting/quantification protocol. This also involved assessing where necessary estimates and judgements made by the entity in preparing the data and considering the overall adequacy of the presentation of the data in the Report referenced in the VOS and its potential for material misstatement.</p> <p>The verification consisted of evaluation of evidence associated with the following records: AVS 22 Methodology Record; 2022 CFR AVS; AVS QES 22; CRP 22; Consolidated Data AVS 2022; AVS Carbon Workbook 2022.</p> <ul style="list-style-type: none"> <li>• The carbon neutrality declarations (as outlined in the attached VOS)</li> <li>• Substantiation documentation in relation to: <ul style="list-style-type: none"> <li>○ the subject matter &amp; associated GHG emissions</li> <li>○ quantification of the carbon footprint</li> <li>○ the carbon footprint management plan</li> <li>○ quantification of the carbon footprint reduction</li> <li>○ the carbon offset strategy and its application/outcomes</li> </ul> </li> </ul> <p>Verification of emissions data and information included site inspections, interview with key entity personnel and viewing of evidence to support the calculation of underlying data including trailing data throughout the data flow from primary generation to final reporting; confirming the application</p>

*This verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for their benefit in accordance with the standards in relation to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.*

V7 – August 2022

	<p>of internal controls and data validation; and confirming from records the declarations made by the entity in relation to sampling and analysis of fuels and materials, the maintenance and calibration of relevant instrumentation and other relevant processes and equipment.</p> <p>GHG quantification is subject to inherent uncertainty due to the designed capability of measurement instrumentation and testing methodologies and incomplete scientific knowledge used in the determination of calculation factors and global warming potentials.</p> <p>Where the GHG assertion contains a forecast of future emissions, emissions reductions or removals it should be noted that the actual results achieved may differ from the forecast as the forecast estimate is based on assumptions that may change in the future.</p>
<b>Materiality level:</b>	The quantitative materiality level is set at $\pm 5\%$ of the total declared emissions – materiality thresholds for Ashtree Vision and Safety Ltd – $< 1\%$
<b>Reference documents cited:</b>	<p><b>1) Conduct of the verification:</b></p> <ul style="list-style-type: none"> <li>• <b>ISO 14064-3:2006</b> Specification with guidance for the validation and verification of GHG assertions</li> <li>• <b>ISO 14065:2013</b> General principles and requirements for bodies validating and verifying environmental information.</li> <li>• <b>ISO 14066:2011</b> Competence requirements for GHG validation and verification teams</li> </ul> <p><b>2) Rules and requirements for entity reporting:</b></p> <ul style="list-style-type: none"> <li>• PAS2060:2014 – Specification for the demonstration of carbon neutrality</li> <li>• ISO14064-1 – Specification with guidance at the organisational level for quantification and reporting of GHG emissions and removals</li> <li>• The GHG Protocol – Corporate accounting and reporting standard</li> <li>• UK Environmental Reporting Guidelines</li> <li>• ISO14067 – GHG – Carbon footprint of products – requirements and guidelines for quantification and communication</li> <li>• UK Government Environmental Reporting Guidelines 2022</li> <li>• AVS 22 Methodology Record</li> <li>• 2022 CFR AVS</li> <li>• AVS QES 22</li> <li>• CRP 22</li> <li>• Consolidated Data AVS 2022</li> <li>• AVS Carbon Workbook 2022</li> </ul>

*This verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for their benefit in accordance with the standards in relation to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.*

V7 – August 2022