

Blackline Safety Europe SAS

## **PAS 2060 Qualifying Explanatory Statement**

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First Period: November 2022 – October 2023

This is the PAS2060 Qualifying Explanatory Statement to demonstrate that Blackline Safety Europe Ltd has achieved carbon neutrality and is committed to being carbon neutral in line with PAS2060:2014 reporting.

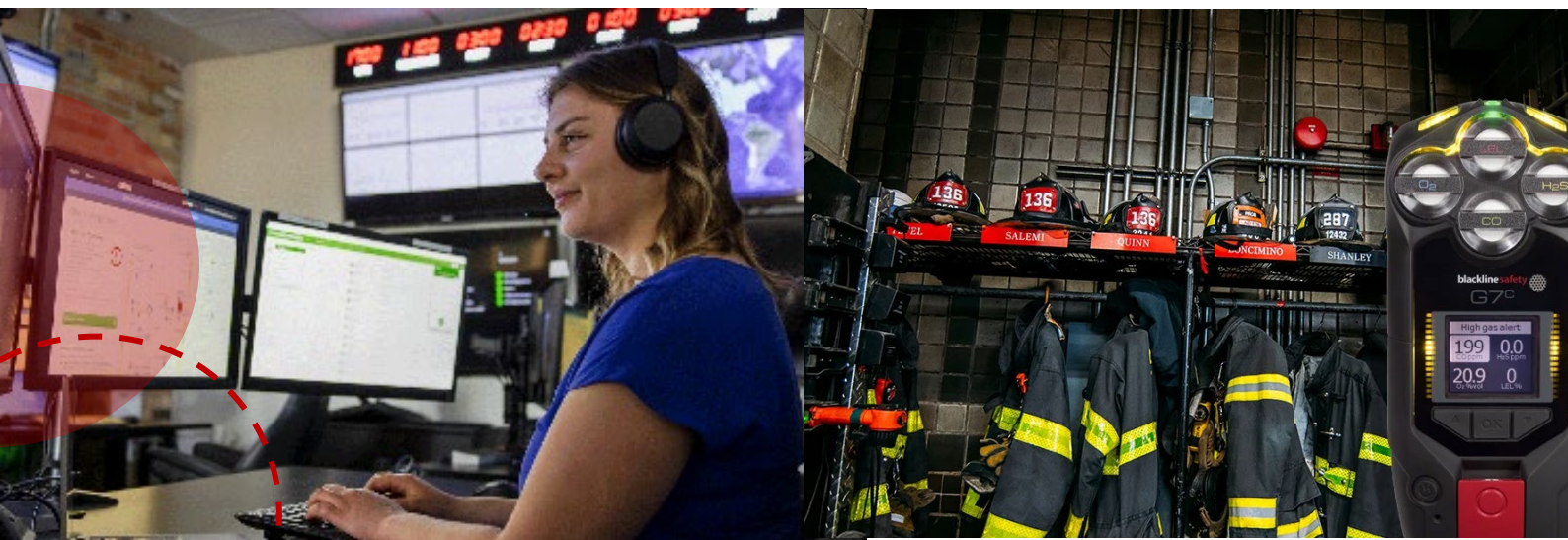


## About Us

Blackline Safety is a globally connected safety technology leader headquartered in Calgary (Canada) and Colchester (UK) with offices in Houston (USA), Lille (France) and Dubai (UAE). Our talented team of designers and engineers combine their drive for innovation with data-driven customer feedback to create, manufacture and manage our award-winning portfolio of gas detectors, area monitors, and lone worker devices in-house. These connected devices, coupled with our safety software, data analytics and reporting, risk mitigation and operational efficiency, allow us to pivot and adapt quickly to changing market needs.

Our products and services are trusted by customers across the globe, supplying 1000+ companies, in over 60 countries, working in over 12 different industries. These include industry leaders such as Shell, Enmax, Montauk Energy, and Keyera. As a company, we have already adopted goals for improving our environmental impacts, community, and overall sustainability by annual Environmental, Social, and Governance (ESG) reporting.

In conjunction with Auditel, our Lille branch has been calculating their operational carbon footprint for the year November 2022 – October 2023. All calculations have been made in accordance with the GHG protocol and follow the five key principles of carbon accounting; relevance, completeness, consistency, transparency and accuracy. Calculating our carbon footprint has allowed us to identify our carbon hotspots, allowing us to develop an in-depth carbon reduction strategy for the years ahead. This Qualifying Explanatory Statement will present our carbon footprint for the year November 2022 – October 2023 and will describe how we plan to achieve carbon neutrality, both through carbon reduction and through the use of offsets.





## **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 Blackline Safety's website.

This is the first declaration of commitment from Blackline Safety Europe SAS.

The assurance letter from NQA can be found in Annex A of this report.



## Introduction

This document forms the Qualifying Explanatory Statement (QES) to demonstrate that Blackline Safety Europe SAS has achieved carbon neutrality. Blackline Safety Europe SAS 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> November 2022 – 31<sup>st</sup> October 2023. Carbon reduction targets to reduce our carbon intensity footprint have also been set in accordance with PAS2060:2014.

## General Information

<b>Entity making PAS2060 declaration</b>	Blackline Safety Europe SAS
<b>Individuals responsible for the evaluation and provision of the data</b>	Cecilia Nguyen, Director, Financial & Sustainability Reporting at Blackline Safety Corp. Emily Tucker, Carbon Accountant at Auditel (UK) Ltd. Huw Williams, Principal Carbon Accountant and Lead Verifier at Auditel (UK) Ltd.
<b>Subject of PAS2060</b>	Blackline Safety Europe SAS, Voie 5 D Za Carrefour De L'Artois 62490 Fresnes-lès-Montauban France: A limited company engaged in the distribution of gas safety equipment alongside equipment calibration and maintenance.
<b>Function of the subject</b>	A limited company engaged in the distribution of gas safety equipment.
<b>Rationale for selection of the subject</b>	The scope and subject were selected as it represents the operational control boundary of Blackline Safety Europe SAS 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> November 2022 – 31 <sup>st</sup> October 2023
<b>Current period for PAS2060 programme</b>	1 <sup>st</sup> November 2022 – 31 <sup>st</sup> October 2023
<b>Commitment period</b>	1 <sup>st</sup> November 2023 – 31 <sup>st</sup> October 2024
<b>Approach</b>	Control
<b>Calculation Method</b>	Factors produced by the UK Government for 2022 and 2023.

## Reductions Prior to PAS2060 Verification

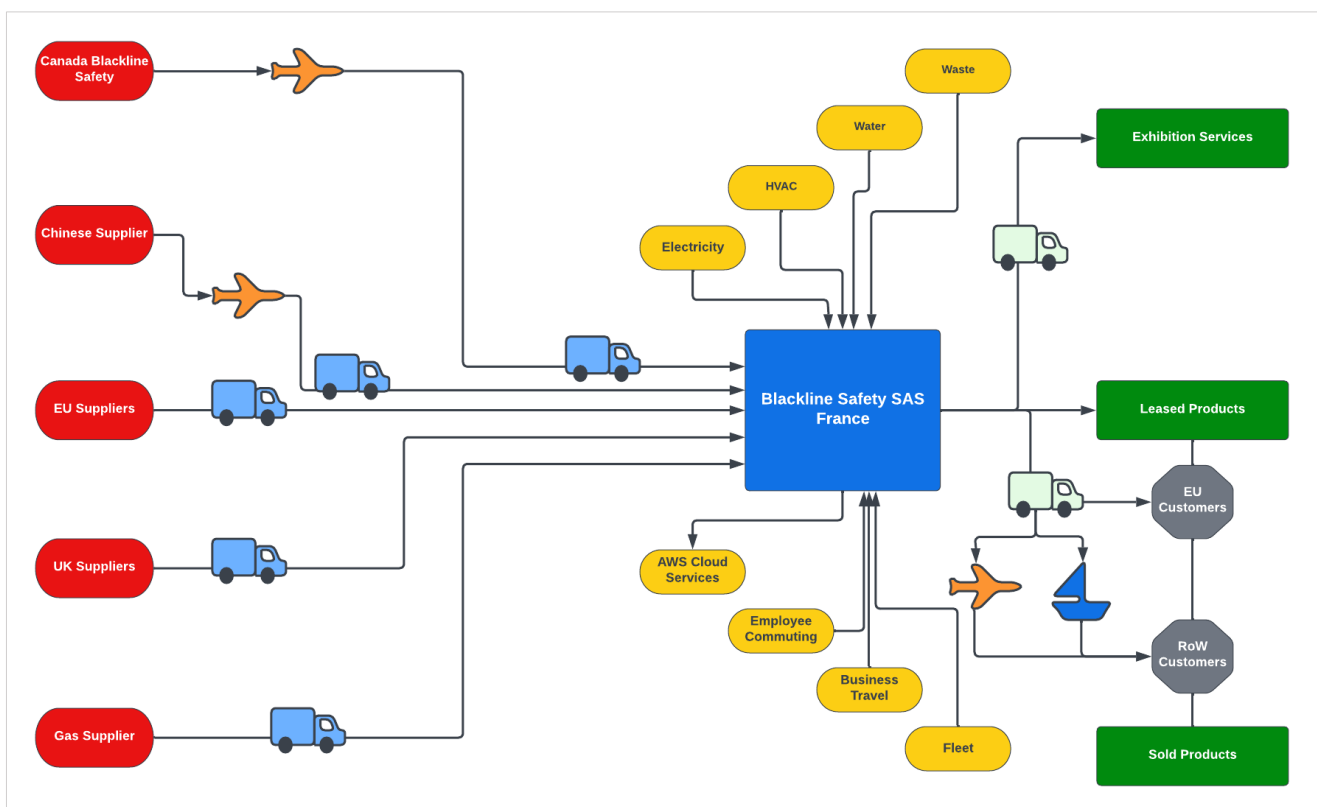
We began our carbon reduction journey in 2023 when we first started measuring our operational carbon footprint for the calendar year 2022. At this time, we implemented several carbon reduction initiatives including the use of carbon neutral delivery services and reducing the emissions associated with our outgoing deliveries. We also switched to a 100% renewable electricity supply, hence reducing our direct on-site emissions.

## 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 Blackline Safety Europe SAS, in accordance with PAS2060:2014 for the period commencing 1<sup>st</sup> November 2022 – 31<sup>st</sup> October 2023, certified by National Quality Assurance Ltd (NQA).

## Subject Boundaries

Blackline Safety Europe SAS have set the boundaries for its declaration to include source of product through to delivery to the customer, as shown in the value chain map below.



**Included/Excluded Emissions**

Our inventory includes all measurable scope 1, 2 and 3 emissions. Below is a list of all emissions that were included and excluded from the inventory. Exclusion reasons are also provided for any scope categories not included in the inventory.

Scope	Category	Included/ Excluded	Emission sources included/exclusion reason
<b>1</b>	Buildings	Included	HVAC refrigerants and process emissions from on-site use of Methane and Carbon-dioxide-containing gases.
	Fleet	Included	Diesel used by company vehicles.
<b>2</b>	Electricity	Included	On-site electricity usage.
	Steam, Heat & Cooling	Excluded	There were none associated with the business during the reporting period.
<b>3</b>	Purchased Goods & Services	Included	On-site water usage. Supplier emissions were excluded as these do not form part of our operational boundary.
	Capital Goods	Included	Delivery of capital goods to site. Embedded emissions within capital goods were excluded as these do not form part of our operational boundary.
	Fuel & Energy-Related Activities	Included	Transmission & Distribution (T&D) losses of electricity and Well-To-Tank (WTT) emissions for all activities relating to fuel and/or energy usage.
	Upstream Transportation & Distribution	Included	Transport emissions associated with incoming deliveries.
	Waste from Operations	Included	Waste disposal and treatment of wastewater.
	Business Travel	Included	Grey fleet, flights, rail, taxis, hotel stays, ferries, buses and car hire.

	Employee Commuting & Homeworking	Included	Transport emissions associated with employee commuting and homeworking emissions.
	Upstream Leased Assets	Excluded	There were none associated with the business during the reporting period.
	Downstream Transportation & Distribution	Included	Transport emissions associated with outgoing deliveries.
	Processing of Sold Products	Excluded	There were none associated with the business during the reporting period.
	Use of Sold Products	Included	Use of Methane and Carbon dioxide-containing gases by customers.
	End of Life Treatment of Sold Products	Excluded	The cost versus benefit of acquiring and processing this data is prohibitive
	Downstream Leased Assets	Excluded	There were none associated with the business during the reporting period.
	Franchises	Excluded	There were none associated with the business during the reporting period.
	Investments	Excluded	There were none associated with the business during the reporting period.

**Quantification of Carbon Footprint**

Scope 3 emissions were the largest, accounting for 98% of our total carbon footprint. The remaining 3% was comprised of scope 1 emissions and our scope 2 emissions were zero. Our largest individual emission source was Upstream Transportation & Distribution, accounting for 35% of our total emissions. Emissions related to Business Travel (31%) and Employee Commuting & Homeworking (10%) were also significant.

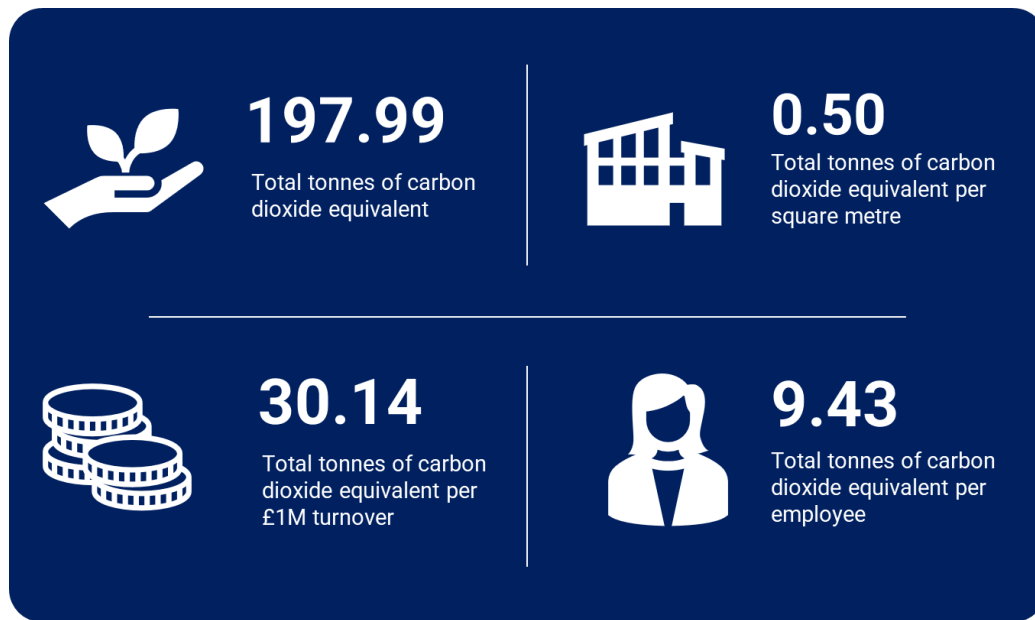
Scope	Emissions (tonnes carbon dioxide equivalent)	% of footprint
1	3.90	2%
2	0.00	0%
3	194.09	98%
Total	197.99	100%

Category	Emissions (tonnes carbon dioxide equivalent)	% of footprint
HVAC	0.00	0%
Process Emissions	0.01	0%
Fleet	3.90	2%
Electricity	0.00	0%
Purchased Goods & Services	0.01	0%
Capital Goods	0.00	0%
Fuel & Energy-Related Activities	26.53	13%
Upstream Transportation & Distribution	69.56	35%
Waste from Operations	1.97	1%
Business Travel	62.13	31%
Employee Commuting & Homeworking	19.89	10%
Downstream Transportation & Distribution	14.01	7%
Use of Sold Products	0.01	0%
Total	197.99	100%



## Intensity Metrics

The intensity metrics below represent our baseline carbon emissions in relation to the following Key Performance Indicators; turnover, number of employees and total floor space (m<sup>2</sup>). Over time, we hope to achieve a year-on-year reduction in these metrics.



**Carbon Reduction Plan**

We have made the following carbon reduction targets for the following reporting period. We have focussed our short-term targets on scope 3 emissions, as these accounted for 98% of our baseline footprint. We have also made medium and long-term targets for scope 1 reductions, which are described in greater detail below.

**Projected Emission Reduction**

Scope	Baseline Emissions (Nov 2022 – Oct 2023)	Target Emissions (Nov 2023 – Oct 2024)	% Decrease
1	3.90	3.90	0%
2	0.00	0.00	0%
3	194.09	181.59	6%
<b>Total</b>	197.99	185.49	6%

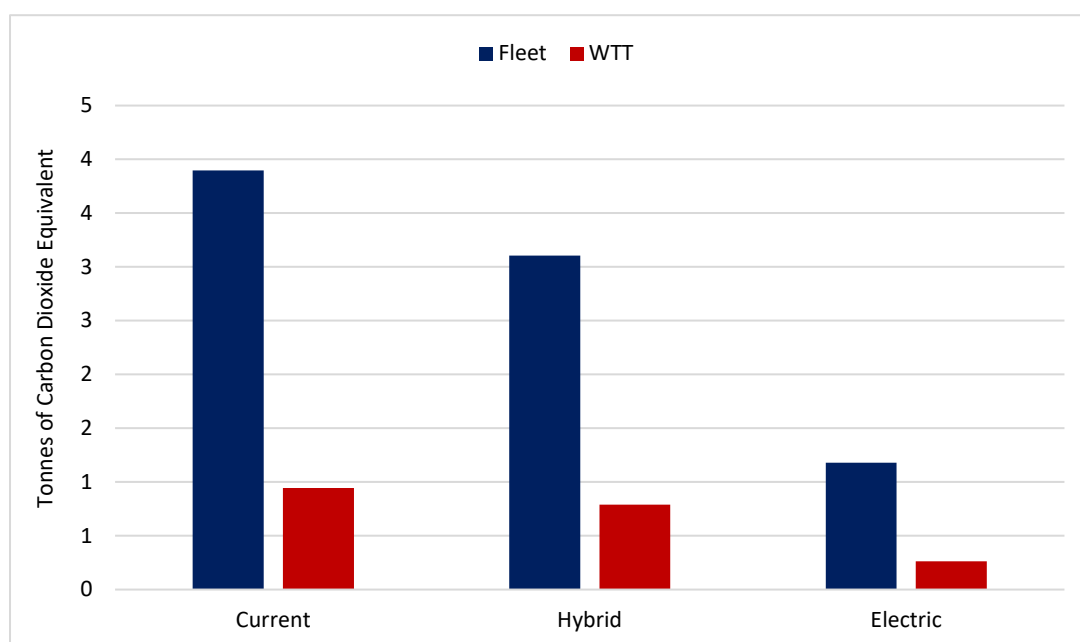
**Declaration of Commitment**

In order to achieve the above targets, we will implement two key carbon reduction initiatives. Firstly, we will ensure that all deliveries are made using carbon neutral services, which will generate a carbon reduction of 10.83 tCO<sub>2</sub>e under Downstream Transportation & Distribution and 0.73 tCO<sub>2</sub>e under Upstream Transportation & Distribution. We will also reduce the quantity of waste being sent to landfill. At present, around 3.6 tonnes of waste are sent to landfill annually. Ensuring this waste is recycled will generate a carbon reduction of 1.67 tCO<sub>2</sub>e.

Scope Category	Strategy	Predicted Reduction (tCO <sub>2</sub> e)
Downstream Transportation & Distribution	Use carbon neutral couriers for all deliveries.	10.10
Upstream Transportation & Distribution	Use carbon neutral couriers for all deliveries.	0.73
Waste from Operations	Increase recycled waste and reduce waste sent to landfill.	1.67

## Long-Term Strategy

In the long-term, we plan to reduce both our direct and indirect emissions. We have run the following reduction scenarios for switching our fleet vehicles to hybrid/electric models. Switching all fleet vehicles to hybrid models will generate an estimated annual reduction of 0.95 tCO<sub>2</sub>e whilst adopting electric vehicles would generate a larger reduction of 3.40 tCO<sub>2</sub>e. The speed at which we implement this strategy will depend largely on developing technologies and feasibility.



We also plan to review our business travel policy, in order to reduce business travel emissions, particularly those associated with grey fleet and flights as these are currently our biggest emitters within this category. We will assess whether any in-person meetings can be carried out virtually to reduce the need for road and air travel. We also plan to encourage the use of hybrid and electric vehicles by employees, which may be done through the introduction of car allowance or salary sacrifice schemes. We plan to continually assess the feasibility of this option over the forthcoming months.

## Offset Strategy



*We are delighted to confirm the retirement of*  
**198 Verified Emission Reductions (VERs)**  
*for*  
**Blackline Safety Europe SAS**  
*on 19/03/2024*

Renewable Energy Power Project by DDWL, India - (198x)

*These credits have been retired, saving **198** tonnes of CO2 emissions  
from being released into the atmosphere.  
Thank you for investing in a safer climate and more sustainable world.*

Order number: [GSM23557](#)

**Gold Standard**

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

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

*Cecilia Nguyen*

**Cecilia Nguyen**

Director, Financial & Sustainability Reporting  
Blackline Safety

**Date**

20 March 2024



# CARBON NEUTRALITY

## PAS 2060

### OBJECTIVES AND SCOPE

#### NQA CERTIFICATION LIMITED

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

The sale, lease, distribution, repair, service and test of gas detectors, area monitors and lone worker devices covering all GHG emission Scope 1, 2 and 3 sources within operational control.

On behalf of:

**Blackline Safety (Europe), comprising Blackline Safety (Europe) Ltd and Blackline Safety (Europe) SAS**

12 De Grey Square, De Grey Road, Colchester, CO4 5YQ

Voie 5D ZA, Carr de l'Artois, Fresnes-Les-Montauban, 62490 FR

### Attestation

Date of Verification: **20/02/2024**

Verification No: **704653, 704654, 703655**

Period Verified: **01/11/2022 - 31/10/2023**

Future Commitment: **31/10/2024**

This verification exercise has been performed to:

**PAS 2060:2014 - Specification for the demonstration of carbon neutrality.**

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 5ZX, 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>	Blackline Safety (Europe), comprising Blackline Safety (Europe) Ltd and Blackline Safety (Europe) SAS
<b>Address of reporting entity:</b>	12 De Grey Square, De Grey Road, Colchester, CO4 5YQ Voie 5D ZA, Carr de l'Artois, Fresnes-Les-Montauban, 62490 FR
<b>Subject matter scope &amp; objectives:</b>	<p>The sale, lease, distribution, repair, service and test of gas detectors, area monitors and lone worker devices covering all GHG emission Scope 1, 2 and 3 sources within operational control:</p> <p>Scope 1: 100% included</p> <p>Scope 2: 100% included</p> <p>Scope 3:</p> <ul style="list-style-type: none"> <li>- Category 1- Purchased good and services: On-site water usage. Supplier emissions were excluded as these do not form part of our operational boundary.</li> <li>- Category 2 - Capital goods: Delivery of capital goods to site. Embedded emissions within capital goods were excluded as these do not form part of our operational boundary.</li> <li>- Category 3 - Transmission &amp; Distribution (T&amp;D) losses of electricity and Well-To-Tank (WTT) emissions for all activities relating to fuel and/or energy usage.</li> <li>- Category 4 - Upstream transportation and distribution: Transport emissions associated with incoming deliveries.</li> <li>- Category 5 - Waste generated in operations: Waste disposal and treatment of wastewater.</li> <li>- Category 6 - Business travel: Grey fleet, flights, rail, taxis, hotel stays, ferries, buses &amp; hire cars.</li> <li>- Category 7 - Employee commuting: Transport emissions associated with employee commuting and homeworking emissions</li> <li>- Category 8 – Upstream leased assets: excluded as N/A</li> <li>- Category 9 - Downstream transportation and distribution: Transport emissions associated with outgoing deliveries.</li> <li>- Category 10 - Processing of sold products: excluded as N/A</li> <li>- Category 11 - Use of sold products: Use of Methane and Carbon dioxide-containing gases by customers.</li> <li>- Category 12 - End-of-life treatment of sold products: excluded as The cost versus benefit of acquiring and processing this data is prohibitive</li> <li>- Category 13 - Downstream leased assets: excluded as N/A</li> <li>- Category 14 - Franchises: excluded as N/A</li> <li>- Category 15 – Investments: excluded as N/A</li> </ul>
<b>Level of assurance provided:</b>	Limited Assurance
<b>Date of assertion:</b>	20/02/2024
<b>Period of assertion:</b>	<p>Baseline Year: 01/11/2022 to 31/10/2023</p> <p>Offsetting Date 19/03/2024</p> <p>Future commitment: 31/10/2023</p> <p>PAS2060: 1<sup>st</sup> Year</p>
<b>Reference document:</b>	Qualifying Explanatory Statement Ltd; Qualifying Explanatory Statement SAS; Carbon Workbook Ltd; Carbon Workbook SAS; Monitoring Methodology Ltd; Monitoring Methodology SAS

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V7 – August 2022

Historical Data Verified		
	Baseline/Prior period footprint 01/11/2022 to 31/10/2023 (Period)	Current footprint 01/11/2022 to 31/10/2023 (Period)
Scope 1 emissions (tCO <sub>2</sub> e):	18	18
Scope 2 emissions (tCO <sub>2</sub> e):	0	0
Scope 3 emissions (tCO <sub>2</sub> e):	440	440
Total emissions (tCO <sub>2</sub> e):	458	458
Reduction declared (tCO <sub>2</sub> e):	N/A	
Offset declared (tCO <sub>2</sub> e):	458	
Quantification Protocol Conformity		
Protocol applied:	UK Government Environmental Reporting Guidelines 2022 and 2023, French Scope 2 (electricity) Carbon Conversion Factors, and WBCSD/WRI GHG Protocol (Corporate Accounting & Reporting)	
Protocol conforms to PAS2060 Principles (6.1.2 and 8.2.2)	Blackline Safety (Europe) Ltd and Blackline Safety (Europe) SAS have accounted its GHG emissions as per UK Government Environmental Reporting Guidelines and WBCSD/WRI GHG Protocol (Corporate Accounting & Reporting). All captured data is recorded for the respective year. Nationally available emission factors from respective UK and French Conversion factors were used to calculate CO <sub>2</sub> e Emissions.	
Publicly available for peer review:	Yes	

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V7 – August 2022

Footprint Management Plan Conformity	
<b>Established:</b>	20/02/2024
<b>Implemented:</b>	20/02/2024
<b>Effective:</b>	20/02/2024
<b>Updated:</b>	20/02/2024
Evidence Pack Conformity	
<b>Established:</b>	Blackline Safety (Europe) Ltd and Blackline Safety (Europe) SAS have prepared a fully conforming evidence pack to support the claim for carbon neutrality for operations across the sale, lease, distribution, repair, service and test of gas detectors, area monitors and lone worker devices covering all GHG emission Scope 1, 2 and 3 sources within operational control. The Carbon Management Plan focuses on Scope 1, 2 and 3 emissions.
<b>Complete:</b>	The Carbon Management Plan is to be completed by 31/10/2024, with ongoing review and renewal thereafter.
<b>Substantiated:</b>	20/02/2024
<b>Qualifying Explanatory Statement prepared:</b>	20/02/2024
<b>QES retained:</b>	20/03/2024
<b>Offset strategy &amp; substantiation record:</b>	Gold Standard: 260tCO <sub>2</sub> e, retired 19/03/2024 Gold Standard: 198tCO <sub>2</sub> e, retired 19/03/2024
Opinion – Declaration of Commitment	
<b>Qualifying date:</b> <i>Verification is valid for 12 months from this date</i>	20/02/2024
<b>Verified as satisfactory:</b>	<b>For Limited Assurance</b> We have conducted a verification of the Carbon Neutrality Commitment declaration outlined above as made by Blackline Safety (Europe) Ltd and Blackline Safety (Europe) SAS. On the basis of the verification work undertaken (see Annex 2) nothing has come to our attention to suggest that this declaration and associated data are not fairly stated.
Opinion – Declaration of Achievement	
<b>Verified as satisfactory:</b>	<b>For Limited Assurance</b> We have conducted a verification of the Carbon Neutrality Achievement declaration outlined above as made by Blackline Safety (Europe) Ltd and Blackline Safety (Europe) SAS. On the basis of the verification work undertaken (see Annex 2) nothing has come to our attention to suggest that this declaration and associated data are not fairly stated.

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V7 – August 2022

Verification Details	
Lead GHG Verifier:	Stephen Burt
GHG Verifier:	Richard Walsh
Independent Reviewer:	Clare Braham
Locations visited during verification:	12 De Grey Square, De Grey Road, Colchester, CO4 5YQ
Internal control:	PAS 2060 / Blackline Safety (Europe) Ltd and Blackline Safety (Europe) SAS's internal quality control check and QES sign-off.
Notes regarding data including omissions:	None of material concern.
Opinion Authorisation	
Signed on behalf of NQA:	
Name of Authorised signatory:	Clare Braham
Date of opinion:	21/03/2024
Name of verification body:	NQA Certification Ltd
Contact address:	Warwick House Houghton Hall Park Houghton Regis Dunstable LU5 5ZX

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## 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>	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>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>	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 Blackline Safety (Europe) Ltd and Blackline Safety (Europe) SAS'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>The verification consisted of evaluation of evidence associated with the following records: Qualifying Explanatory Statement Ltd; Qualifying Explanatory Statement SAS; Carbon Workbook Ltd; Carbon Workbook SAS; Monitoring Methodology Ltd; Monitoring Methodology SAS.</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</p>

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	<p>flow from primary generation to final reporting; confirming the application 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
<b>Reference documents cited:</b>	<p><b>1) Conduct of the verification:</b></p> <ul style="list-style-type: none"> <li>• <b>ISO 14064-3:2019</b> Specification with guidance for the validation and verification of GHG assertions</li> <li>• <b>ISO 14065:2020</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>• <b>PAS2060:2014</b> – Specification for the demonstration of carbon neutrality</li> <li>• <b>ISO14064-1</b> – Specification with guidance at the organisational level for quantification and reporting of GHG emissions and removals</li> <li>• <b>The GHG Protocol</b> – Corporate accounting and reporting standard</li> <li>• <b>UK Environmental Reporting Guidelines 2022 and 2023</b></li> </ul>

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V7 – August 2022