

SALE GROUP: QUALIFYING EXPLANATORY STATEMENT

PAS 2060 Requirement	Sale Group position																										
Sale Group (Service & Maintenance Ltd and Sale Maintenance Ltd) declares its commitment to carbon neutrality and compliance with PAS 2060 for 2023 following certification by Iken Associates Ltd, acting as a competent, independent third-party organisation. This covers all scope 1 and 2 emissions. It also includes specific scope 3 emissions: water use, waste disposal and employee commuting.																											
Period during which the entity is demonstrating carbon neutrality of the subject has been achieved	1st Jan 2023 to 31 st Dec 2023																										
Reported carbon footprint of the subject during the period stated above	Sale Group's carbon footprint for 2022 is 143.7 tonnes CO ₂ e, comprising emissions from owned vehicles and refrigerants (106.2 tonnes), electricity (20.2 tonnes), employee commuting (17.21 tonnes), water use (0.03 tonnes) and waste generated (0.06 tonnes).																										
Guidance followed	Sale Group (hereafter Sale) follows the guidance set out in the UK Government Environmental Reporting Guidelines for methodologies employed in preparing this carbon footprint, prepared in accordance with the Greenhouse Gas Reporting Protocol.																										
Emissions factors applied	UK Government published tables supplied by the Department for Energy Security and Net Zero: " <i>Conversion factors 2023 for Company Reporting</i> " (condensed set for most users)																										
Carbon offset procured	144 REDD+ Climate, Community and Biodiversity Standards (CCB Standards) retired on 31 st August 2024.																										
Information supporting claims	<table border="1"> <thead> <tr> <th>Scope</th> <th>Source</th> <th>Tonnes CO₂e (2023)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">1</td> <td>Heating</td> <td>0</td> </tr> <tr> <td>Owned fleet</td> <td>106.2</td> </tr> <tr> <td>Fugitive emissions</td> <td>0</td> </tr> <tr> <td>2</td> <td>Electricity use</td> <td>20.2</td> </tr> <tr> <td rowspan="3">3</td> <td>Employee commuting</td> <td>17.21</td> </tr> <tr> <td>Water</td> <td>0.03</td> </tr> <tr> <td>Waste</td> <td>0.06</td> </tr> <tr> <td></td> <td>Total – all scopes</td> <td>143.7 tCO₂e</td> </tr> <tr> <td></td> <td>Total – scope 1 and 2</td> <td>126.4 tCO₂e</td> </tr> </tbody> </table>	Scope	Source	Tonnes CO ₂ e (2023)	1	Heating	0	Owned fleet	106.2	Fugitive emissions	0	2	Electricity use	20.2	3	Employee commuting	17.21	Water	0.03	Waste	0.06		Total – all scopes	143.7 tCO₂e		Total – scope 1 and 2	126.4 tCO₂e
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	<i>Full details are contained within Sale Groups' Carbon Management Programme.</i>
Detail regarding carbon credits	<p>Through PAS2060 Sale is taking its next step on its journey to becoming a net zero company. In later iterations of this programme, it intends to apply the "Oxford Principles for Net Zero Aligned Offsetting", and acquire offsets defined as "carbon removals", where possible from UK projects.</p> <p>At this stage, Sale has purchased good quality offsets from the international voluntary carbon market that meet the criteria of additionality, permanence, leakage and double counting as set out by the WRI Corporate Accounting and Reporting Standard.</p> <p>Sale selected REDD+ CCB credits for the nature and community co-benefits and suitability for PAS2060.</p> <p>Sale Group has selected a REDD+ Climate, Community and Biodiversity Standard project in Guatemala to offset its 2023 carbon footprint. The project area is in the Caribbean coast region of Guatemala. Belonging to the biologically diverse Mesoamerican Biological Corridor, forests in the project area are important nationally and internationally for the ecosystem services they provide. The project provides opportunities for sustainable development with local farmers. It is a collaboration of hundreds of diverse landowners developing sustainable livelihoods for project communities.</p>
Person responsible for evaluation and provision of data	Compliance Manager
Responsible senior representative	Sale Group Finance Director
Signature and Date	