



Verification Opinion for Sale Group PAS 2060 – Carbon Neutrality Standard

Responsible party

Iken Associates Limited
3365 The Pentagon
Leeds LS15 8ZB

Type of PAS2060 declaration

Organisational.

“Sale Group” is defined as Service & Maintenance Ltd and Sale Maintenance Ltd.

Declaration

Carbon neutrality of Sale Group scope 1, 2 and scope 3 emissions (water, waste, commuting and upstream deliveries), achieved by Sale Group in accordance with PAS2060 at 1st September 2024 with a commitment to maintain to 31st August 2025 for the period commencing 1st January 2024 Iken Associates Ltd certified.

Identification of Carbon Neutrality Qualifying Explanatory Statement

Sale Group Qualifying Explanatory Statement to demonstrate carbon neutrality for the calendar year 2023

Scope of activities

All scope 1 and 2 emissions, plus scope 3 (water use, waste disposal and employee commuting)

Organisational boundary

Operational control plus water, waste and employee commuting

Sites includes in the organisational boundary

Sale House
25 Upper Mulgrave Road
Cheam, Surrey
SM2 7AY

Exclusions from organisational boundary

Southern office at Cosham, Hampshire is leased.

Reporting boundary

Scope 1 – Refrigerant gases, mobile combustion (stationery combustion not relevant)

Scope 2 – Electricity

Scope 3 activities included – Employee commuting, Water use, Waste generated

All other scope 3 activities have been excluded and subject to a continuous improvement plan.

Criteria for developing organisational carbon neutrality declaration

PAS2060:2014

Sale Group, Qualifying Explanatory Statement to demonstrate carbon neutrality for the calendar year 2023 under the PAS 2060: 2014 standard

Application period

01 September 2024 to 31 August 2025

GHG Emission and Offset

	t CO₂e
Scope 1	106.2
Scope 2	20.2
Scope 3	17.3
Total quantified	143.7
Total offset	144

Offsets are Verra Verified Carbon Standard “Verified Carbon Units” (VCUs) from its Climate, Community and Biodiversity Programme.

Verified as satisfactory

The following were the verification activities undertaken:

- Joint establishment of data collection, monitoring and controls
- Verification of data through recalculation, retracing, cross-checking and reconciliation

The carbon neutrality declaration has been “other third party verified” against the requirements defined in PAS2060:2014.

Lead verifier: Matt Prescott

Quality Assurance review: David Prescott

Issue date: 29th August 2024