ENVIRONMENTAL PRODUCTS AND SERVICES QUALIFYING EXPLANATORY STATEMENT

In support of PAS 2060:2014 Third Party Verification

Feb/2025



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1. Introduction

Environmental Products and Services Ltd (EPAS Ltd) is a manufacturing company based in Newry, NI with a site in Stockport, GB. The company has extensive experience in oil/ water separation technology and is the manufacturer of the award-winning GreaseShield grease trap brand.

EPAS Ltd's mission is to protect the environment by providing sustainable and environmental solutions for our clients. We work to make a long-term positive impact in the communities where we work and live, demonstrating our commitment to corporate social responsibility.

This document forms the PAS 2060 Qualifying Explanatory Statement to demonstrate that **EPAS Ltd** is committed to being carbon neutral in line with PAS 2060:2014 reporting requirements.

This report deals with Scope 1, Scope 2 and Scope 3 Greenhouse Gas (GHG) emissions for the operational sites at Carnbane Industrial Estate, Newry & Whitehill Industrial Estate, Stockport. Scope 3 emissions include, purchased goods, fuel and energy related activities, upstream and downstream transportation and distribution, waste generated in operations, business travel and use of product.

The purpose of the report is to communicate the GHG emissions for the calendar year 2023 and use this as the baseline against which progress will be measured and reported annually. This year has been chosen as the most recent year for which energy consumption data is available.



2. General Information

PAS 2060 Information Requirement	Information as it relates to EPAS				
Entity making PAS 2060 declaration	Environmental Products and Services Ltd Office and Manufacturing facilities located in Newry and Manchester.				
Subject of PAS 2060 declaration	This QES covers the company operations based at the main office in Newry, Northern Ireland and the GB office in Manchester, including office, manufacturing facilities at these locations and laboratories at the Newry Site. Included are the Scope 1, Scope 2 & Scope 3 GHG emissions. For Scope 3, this includes Purchased Goods and Services, Fuel & Energy-related activities not in Scope 1 or 2, Upstream & Downstream Transportation and Distribution, Waste Generated in Operations, Business Travel and Use of Sold Products.				
Description of Subject	EPAS is a privately owned environmental engineering business involved in the manufacture, sale and maintenance of grease traps, R&D, the sampling & analysing of effluent discharges from commercial kitchens; and conducting operational assessments of grease management devices and processes.				
Rationale for selection of the subject	EPAS is committed to environmental excellence and to improving the sustainability of our products and services. As such, we have selected our NI and GB operations to enable the carbon footprint of our whole UK operations to be calculated, quantified and verified in order to provide a baseline for future carbon management plans to drive year on year improvements.				
	The scope and subject of this PAS2060 includes all emissions based on the operational control principle defined in WBCSD/WRI Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard (Revised Edition, March 2004).				



PAS 2060 Information Requirement	Information as it relates to EPAS
What type of conformity assessment has been undertaken?	Independent 3rd party certification – Atlas Certification Limited
Baseline date for PAS 2060 programme	01/01/2023 – 31/12/2023
Achievement period	01/01/2023 – 31/12/2023
Commitment Period	01/01/2024 - 31/12/2024
Individuals responsible for evaluation and provision of data necessary for declaration	Jim O'Neill, Niamh McConville, Harish Padmanabhun, Tarun Yadav, Reuben Binoy Mathew & Laharika Bowinpally

This Qualifying Explanatory Statement will be publicly available. Any and all information herein is believed to be correct at the time of publishing. Should any information come to light that would affect the validity of the statements herein, this document will be updated to accurately reflect the current status of any carbon neutral statement made by EPAS Ltd.



3. Declaration of Achievement of Carbon Neutrality

Declaration of Achievement	Carbon Neutrality of Environmental Products and Services Ltd was achieved in accordance with PAS2060 at 30 th January 2025 for the period 1 st January 2023 to 31 st December 2023. This was validated by Atlas Certification Limited on 11 th February 2025 certified.
State the period during which the entity is demonstrating achievement of carbon neutrality of the subject	01/01/2023 to 31/12/2023 (Application period 1)
Recorded carbon footprint of the subject during the period stated above	Total: 1,223 tCO2e
How have the reductions in GHG emissions during this period been achieved?	N/A - Reductions in GHG emissions have not yet been considered as this is the first year and the establishment of the baseline.
Location of GHG emissions report supporting this claim	Appendix A
Location of Carbon Footprint Management Plan	Appendix B
Location of details describing the carbon offsets	Appendix C
Location of the details describing internal reductions achieved (re- verification only)	N/A - First verification
Name of senior representative	Jim O'Neill Managing Director
Signature	Jan Ill.
Date	13th February 2025



4. Declaration of On-going Commitment to Carbon Neutrality

Declaration of on-going commitment	EPAS commits to maintain carbon neutrality for the organisation in accordance to PAS 2060 for the period commencing on 01/01/2024 and ending on 31/12/2024 (Application period 2). This will be certified by Atlas Certification Limited
Location of Carbon Footprint Management Plan	Appendix B
Name of senior representative	Jim O'Neill Managing Director
Signature	June Jul.
Date	13th February 2025



Appendix A - Carbon Footprint Assessment

a. Scope of emissions

In accordance with the requirements of PAS 2060, this QES quantifies GHG emissions tCO2e.

Emissions Scope	Description	Emissions tCO2e
1	Direct emissions from owned or controlled sources;	112.91
	company vehicles, fuel use	112.91
2	Indirect emissions from electricity consumption	12.61
	Renewable electricity generated onsite	(0.47)
3 – 1 – Purchased Goods and	Indirect emissions from all purchased goods and services	
Services	not otherwise included in the other categories of	204.43
	upstream scope 3 emissions	
3 – 3 - Fuel- and energy-	Indirect emissions related to the production of fuels and	
related activities	energy purchased and consumed that are not included in	39.12
	scope 1 or scope 2	
3 – 4 - Upstream	Indirect emissions related to the transportation and	24.70
transportation & distribution	distribution of products purchased	24.70
3 – 5 - Waste generated in	Indirect emissions from third-party disposal and	2.45
operations	treatment of waste generated	2.45
3 – 6 - Business travel	Indirect emissions from the transportation of employees	14.23
	for business related activities	14.25
3 – 9 - Downstream	Indirect emissions from transportation and distribution of	1.99
transportation & distribution	sold products	1.99
3 – 11 - Use of sold products	Indirect emissions from the use of goods sold	810.63
Total tCO2e		1,222.61
Carbon intensity metric		0.278
(tCO2e per £1000 turnover)		0.270

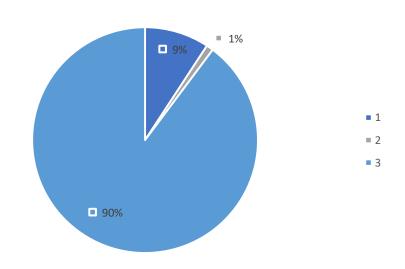
b. Boundary

	Suppliers	EPAS Ltd		Customers
Scope 1 Direct emissions from our activities		Heating Gas & Fuel	Refrigerant gases from air conditioning	
		Owned transport	Process fugitive emissions	
Scope 2 Indirect emissions from our electricity consumption		Electricity used for lighting and equipment		
Scope 3 Indirect emissions associated with our activities and	Goods & Services purchased by us	Water consumption	Business travel (air, road) (not included in Scope 1)	Use of sold products
supply chain	Transport of goods to our site	Waste generated by our operations	Other business travel (hotels)	End of life treatment
	Working from home	Staff commute (staff-owned vehicles)	WTT; Transmission & distribution losses	
		Leased assets	Capital goods	

Key:	Measured &	Unknown	Footprint reporting
	known emissions	emissions	boundary

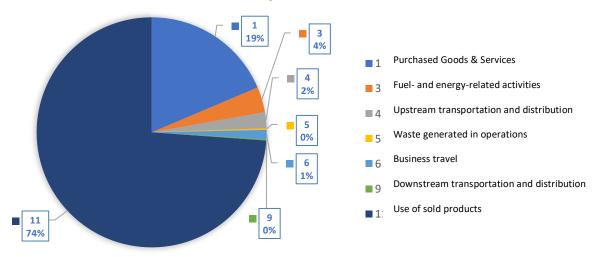


Quantify emissions - Data summary
 A summary of the carbon emissions from 1st Jan 2023 – 31st Dec 2023 (Application period 1) is shown below.



2023 Emissions by Scope

Breakdown of 2023 - Scope 3 emissions



d. Standard methodology used

EPAS categorises its GHG emissions as Scope 1, 2 and 3 as described in the WBCSD/WRI Greenhouse Gas Protocol Reporting Standard revised edition 2004. Emissions have been calculated as tonnes of carbon dioxide equivalent (tCO2e) for Scope 1, 2 and selected Scope 3 sources (see Appendix D) using conversion factors listed in Version 1.1 Full set of the Defra/DESNZ UK Government Greenhouse Gas Conversion Factors for Company Reporting (2023).



e. Data quality, confidence in dataset and any assumptions made

This is the first year of reporting, however, confidence in the quality of the data supporting this GHG assessment is high. EPAS has been monitoring and recording its emissions since 2023 and will refine our data capture processes going forward. In total we have high confidence over 95% of direct carbon emissions are accounted for within the defined scope and boundary set out above, all of which is based directly on volumes consumed (e.g. using utility bills, invoices and meter readings as appropriate).

Data Quality

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		WTT- delivery vehs & freight	General cargo (avg) (down)	Invoice	High Confidence in Accuracy
		Water supply	Water supply	Direct Monitoring	High Confidence in Accuracy
	4	Freighting goods	All HGVs (upstream)	Invoice	High Confidence in Accuracy
	4	(upstream)	General cargo (upstream)	Invoice	High Confidence in Accuracy
			Commercial and industrial waste - (incinerated/recycled)	Invoice	High Confidence in Accuracy
	5	Waste disposal	Commercial and industrial waste - (to landfill)	Invoice	High Confidence in Accuracy
			Paper and board: board	Invoice	High Confidence in Accuracy
	6	Business travel- air	Domestic, to/from UK	Invoice	High Confidence in Accuracy
			International, to/from non-UK	Invoice	High Confidence in Accuracy
		Business travel- sea	Average (all passenger)	Invoice	High Confidence in Accuracy
		Hotel stay	UK / no. of nights	Invoice	High Confidence in Accuracy
	9	Freighting goods	All HGVs (downstream)	Invoice	High Confidence in Accuracy
	9	Freighting goods	General cargo (downstream)	Invoice	High Confidence in Accuracy
	11	Use of sold products	Fuel, electricity, feedstock	Guestimate	Low Confidence in Accuracy



Appendix B - Carbon Management Plan

The carbon footprint management plan shall be reviewed and updated annually.

- a. Historical Emissions Reduction Progress for the previous period
 As this is the first year of reporting, there is no historical information to review and compare.
 However, this will be reviewed in the coming years as data is compiled.
- Statement of commitment to carbon neutrality
 We commit to achieve carbon neutrality in 2024 and to achieve certification via a 3rd party certified body on an annual basis until, at least 2030.
- c. Timescale for achieving carbon neutrality January 2025
- d. Targets for GHG reduction
 The following is a summary of our goals for the period Jan 2024 Dec 2024:

Туре	Area	Action	Target
Short	Scope 2 – Electricity	To utilise electricity from	30% increase of renewable
Term	usage	renewable sources	energy use by Dec 24
Short Term	Scope 1 - Gas consumption	To refit gas boilers with new more efficient models	2 new boilers in 2024
Long Term	Scope 2 – Electricity usage	Consider establishing a solar farm over circa 2.5 years on an 18 acre site to produce circa 8 MW of capacity to offset approximately 8,000 tonnes of CO2 p.a.	Review project annually with the target of having project established by 2028

e. Offset strategy

In 2024 EPAS partnered with Ecologi to manage a portfolio of carbon instruments on our behalf. The volume of these instruments are retired on an annual basis to cover operational emissions for the previous 12 month period. Details of those retired for the period of carbon neutrality are included below.



Appendix C - Offsets

Carbon instruments retired during the period of carbon neutrality 1,223 tCO2e of carbon credits relating to this period were offset.

Project name	Country	Project Type	Standard	Ref no & Link to Registry	Total Credits	
Katingan	Indonesia	Agriculture	Verified	Project Details	1,223	
Peatland		Forestry	Carbon	<u>link</u>		
Restoration		and Other	Standard			
and		Land Use		Verra Registry		
Conservation				link		
Project						

The carbon offset scheme was used in accordance with its provisions and there was no conflict with the principles set out in PAS 2060.

Environmental Products and Services' GHG Footprint, QES and proof of purchase of credits as stated above has been verified by Atlas Certification Limited in accordance with the requirements of PAS 2060.

Carbon Neutrality of Environmental Products and Services Ltd was achieved in accordance with PAS2060 at 30th January 2025 for the period 1st January 2023 to 31st December 2023. This was validated by Atlas Certification Limited on 11th February 2025 certified.



Appendix D - Scope 3 Emissions

Scope 3 Cat.no	Emission Source	Description	Applicable / Excluded	Justification if Excluded
1	Purchased Goods & Services	Wood (rubber)	Applicable	
		Clothing		
		Batteries - Alkaline		
		Batteries - Li-ion		
		Metal: mixed cans		
		Metal: steel cans		
		Plastics: average plastics		
		Paper and board: paper		
2	Capital Goods	Plant / Property / Equipment	Excluded on the basis that the emissions are minimal (less than 1% of total)	Only capital goods bought in 2023 were Solar Panels, on researching the carbon footprint it was shown to be around 40g, per kWh (<u>Carbon</u> <u>Footprint of Solar Panel</u> <u>Manufacturing</u> and <u>What is the</u> <u>Carbon Footprint of Solar Panels?</u>) the system bought in 2023 has a capacity of 90kWh, which would put the footprint at around 3.6Kg.
3	Transmission & Distribution	Electricity: UK	Applicable	
	WTT- UK electricity (gen)	Electricity: UK		
	WTT- UK electricity (T&D)	Electricity: UK		
	WTT Fuels	Natural gas		
		Diesel (avg biofuel blend)		
		Lubricants		
		Petrol (avg biofuel blend)		
	WTT- delivery vehs & freight	All HGVs (upstream & downstream)	1.1	
	WTT Business travel- air	Domestic, to/from UK		
	WTT Business travel- air	International, to/from non- UK		
		Average (all passenger)		
	WTT- delivery vehs & freight	General cargo (avg) (upstream & downstream		
	Water supply	Water supply		
4	Freighting goods	All HGVs (upstream)	Applicable	
	(Upstream)	General cargo (upstream)	Applicable	
5	Waste disposal	Commercial and industrial waste (incinerated/ recycled)	Applicable	
		Commercial and industrial waste (to landfill)		
		Paper and board: board		
6	Business travel- air	Domestic, to/from UK	Applicable	



Scope 3 Cat.no	Emission Source	Description	Applicable / Excluded	Justification if Excluded
		International, to/from non- UK		
	Business travel- sea	Average (all passenger)		
	Hotel stay	UK / no. of nights		
7	Employee Commuting	Travel to and from the office through various transportations	Excluded	Excluded on the basis that the emissions are not economically feasible to calculate. Full data was not obtainable for the reporting year
9	Freighting goods (downstream)	All HGVs (downstream)	Applicable	
		General cargo (downstream)		
10	Processing of sold products	Processing of sold intermediate products by third parties	Excluded	Excluded on the basis that products produced receive no further processing by 3 rd parties. Products sold are the final product.
11	Use of sold products	Electricity	Applicable	
12	End of Life Treatment	Products, packaging & waste treatment options	Excluded	Excluded on the basis that the emissions are not technically or economically feasible to calculate
13	Leased Facilities	Downstream lease	Excluded	Excluded on the basis that the emissions are minimal (less than 1% of total)
14	Franchises	A franchise operating under a licence from the manufacturer	Excluded	EPAS has no franchises
15	Investments	Any company investments	Excluded	EPAS has no investments