

8<sup>th</sup> June 2023

**Qualifying Explanatory Statement in support of PAS 2060:2014  
Certification provided by Go Green Experts Ltd**

**INTRODUCTION**

This document forms the Qualifying Explanatory Statement to demonstrate that Whitehall Resources has achieved carbon neutrality under the guidelines of PAS 2060:2014 and is committed to achieving carbon neutrality under the guidelines of PAS 2060:2014.

| <b>PAS 2060 Information Requirement</b>  | <b>Information as it relates to The Whitehall Resources</b>  |
|--|--|
| Entity making PAS 2060 declaration   | Whitehall Resources Limited  |
| Subject of PAS 2060 declaration  | The facilities operated by Whitehall Resources Limited.<br>Scope 1 & 2 emissions plus significant scope 3 emissions.   |
| Description of Subject   | Whitehall Resources are a SAP, Oracle and specialist IT recruitment firm.<br><br>The company is headquartered in 350 The Crescent, Severalls Business Park, Colchester, Essex, CO4 9AT   |
| Rationale for selection of the subject   | The scope and subject of this PAS 2060 includes Scope 1 & 2 plus selected scope 3 emissions based on the operational control principle defined in the 2014 WRI GHG Protocol – Corporate Accounting Standard.<br><br>The subject reflects Whitehall’s emissions from its leased premises, travel, transport and purchased services. |
| What type of conformity assessment has been/is to be undertaken?   | Third-party assessment by Go Green Experts Ltd   |
| Individual(s) responsible for the evaluation & provision of data necessary for substantiation of the declaration | Mathew Sturman<br>Finance Director, The Whitehall Resources.   |
| Baseline Period for PAS 2060 programme   | 1st Jun 2021 to 31st May 2022  |
| Achievement Period   | 1st Jun 2022 to 31st May 2024  |

This Qualifying Explanatory Statement contains information pertaining to the subject's carbon neutrality. 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 Whitehall Resources.

**DECLARATION OF ACHIEVEMENT OF CARBON NEUTRALITY**

| <b>PAS 2060 Information Requirement</b>  | <b>Information as it relates to Whitehall Resources</b>   |
|--|---|
| The period during which the entity is demonstrating achievement of carbon neutrality of the subject. | Application period: 1st Jun 2022 to 31st May 2023   |
| Reported carbon footprint of the subject during the period stated above                              | Total: <b>187</b> tonnes CO <sub>2</sub> e<br>Key Intensity Metric: <b>2.04</b> tCO <sub>2</sub> e per £M Turnover  |
| Which method, as defined by PAS 2060, has been followed to achieve carbon neutrality?                | Method 1: Demonstrating carbon neutrality   |
| How have the reductions in GHG emissions during this period been achieved?                           | Not applicable in the baseline measurement period.  |
| Location of the GHG emissions report supporting this claim.  | Appendix A of this document   |
| Location of the details describing internal reductions achieved during the period.                   | Appendix A of this document for reduction in the achievement period.<br><br>Appendix B of this document for the plan for further reductions in the Commitment period. |
| Location of the details describing the carbon offsets.   | Appendix C of this document   |
| Location of the description of the treatment of scope 3 emissions.                                   | Appendix D of this document   |
| Location of the confirmation that all elements required for PAS 2060 have been undertaken            | Appendix E of this document   |

| <b>Signatories</b>                          | <b>Name</b>     | <b>Title</b>                              | <b>Signature</b>   | <b>Date</b>               |
|---|-----------------|---|--|---------------------------|
| Name of 3 <sup>rd</sup> Party part assessor | Dominic Lavelle | Managing Director – Go Green Experts Ltd  |  | 8 <sup>th</sup> June 2023 |
| Name of senior internal representative      | Mathew Sturman  | Finance Director, Whitehall Resources Ltd | <i>Mathew Sturman</i>  | 8 <sup>th</sup> June 2023 |

## APPENDIX A – ACHIEVEMENT PERIOD CARBON FOOTPRINT ASSESSMENT AND INTENSITY METRIC

### TOTAL CARBON EMISSIONS FOR THE PERIOD 1ST JUN 2021 TO 31ST MAY 2022

| Aspect            | Tonnes CO <sub>2</sub> e |             |              |               |             |
|-------------------|--------------------------|-------------|--------------|---------------|-------------|
|                   | Total                    | Scope 1     | Scope 2      | Scope 3       | %           |
| Mains Gas         | 0.00                     | 0.00        |              | 0.00          | 0.0%        |
| Electricity       | 43.71                    |             | 31.86        | 11.85         | 23.4%       |
| Business Travel   | 3.65                     | 1.78        | 0.00         | 1.86          | 2.0%        |
| Transport         | 0.00                     |             | 0.00         | 0.00          | 0.0%        |
| Staff Commuting   | 120.15                   |             |              | 120.15        | 64.4%       |
| Working From Home | 4.36                     |             |              | 4.36          | 2.3%        |
| Waste             | 0.005                    |             |              | 0.005         | 0.0%        |
| Water & Sewerage  | 0.22                     |             |              | 0.22          | 0.1%        |
| Air Con Cooling   | 0.00                     |             |              | 0.00          | 0.0%        |
| Purchases         | 14.57                    |             |              | 14.57         | 7.8%        |
| <b>Total</b>      | <b>186.67</b>            | <b>1.78</b> | <b>31.86</b> | <b>153.02</b> | <b>100%</b> |

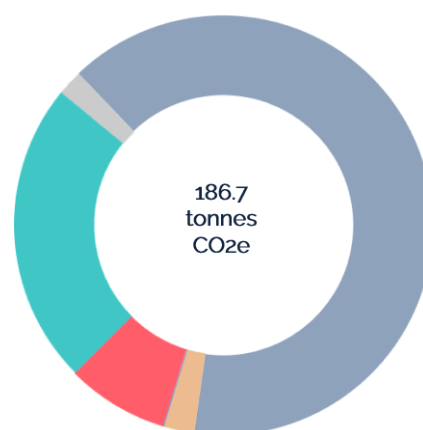


Figure A.1: Whitehall's Total Carbon footprint

### Commentary

The total Carbon Footprint for Whitehall has been calculated using the methodology defined in the World Resources Institute (WRI) Greenhouse Gas (GHG) Protocol and The Carbon Conversion Factors published annually by Defra on behalf of the UK government.

This chart shows the total emissions for the period 1st Jun 2021 to 31st May 2022

The chart includes all scope emissions (Scope 1, Scope 2 and significant Scope 3).

Home working emissions were estimated using the principles outlined in the 2020 Ecoact whitepaper prepared in conjunction with Lloyds Bank and Natwest:

<https://info.eco-act.com/en/homeworking-emissions-whitepaper-2020>

Categorisation: Gas and electricity are reported in Scopes 1, 2 & 3, where the Scope 3 element covers upstream distribution losses.

Staff commuting and Electricity usage account for 87% of overall emissions, and therefore will be two of the key areas to focus on in the carbon reduction plan.

## CARBON INTENSITY

Carbon Intensity is a metric that allows a company to compare its emissions year on year as the size and activity of the business increases or decreases. This is calculated by measuring emissions per £ Revenue or staff or product.

The metrics also allow comparison to industry averages and similar organisations that are also publishing their carbon intensity metrics.

Finally, the metric also allows Whitehall's customers to estimate their own carbon footprint from doing business with Whitehall by using the revenue intensity metric of Whitehall multiplied by the customer expenditure with Whitehall.

Whitehall's key carbon intensity metric selected for the base year is company £m turnover.

The intensity for this is shown below:

| <b>Carbon Intensity</b>                 |   |
|---|---|
| <b>PAS 2060 Information Requirement</b> | <b>Whitehall Resources</b>              |
| Tonnes CO <sub>2</sub> e                | 187                                     |
| Turnover                                | £91,523,093                             |
| Per £M Turnover                         | 2.04 tCO <sub>2</sub> e per £M Turnover |

Figure A.2: Whitehall's Key Intensity Metric

## STANDARD AND METHODOLOGY USED

Whitehall Resources Greenhouse Gas (GHG) Emissions are categorised as Scope 1, 2 or 3 as referred to in the WBCSD-WRI Greenhouse Gas Protocol emissions in carbon dioxide equivalent (CO<sub>2</sub>e). Scopes 1 and 2 are calculated using the conversion factors listed in the 2020 BEIS Greenhouse Gas Conversion Factors.

## DATA QUALITY/CONFIDENCE

Go Green Experts has carried out a review of the following data sets submitted by Whitehall Resources, including.

1. Energy, Electricity, Gas and Water usage from bills and statements - [good quality data](#)
2. Business travel by Air and Land from submitted expenses - [good quality data](#)
3. Employee Commuting Survey Data - [good quality data](#)
4. Air Conditioning usage from reports submitted by the Air Conditioning contractor - [good quality data](#)
5. Waste data from the waste outsource company - [good quality data](#)
6. Purchased goods and services from company accounts - [good quality data](#)
7. Video tour of offices – [supported audit of data received plus carbon reduction initiative scoping](#)

Go Green Experts have examined the business data and prepared an assessment of the carbon footprint based on scope 1, scope 2 plus significant scope 3 emissions. The assessment has considered emissions from the day-to-day operations of the company.

These data sets allowed Go Green Experts to produce a carbon footprint for Scope 1 & 2 emissions plus significant Scope 3 emissions.

Supporting documentation was also made available by Whitehall Resources.

Confidence in the quality of the data supporting this GHG assessment is high. Overall Go Green there is high confidence over 95% of direct carbon emissions are accounted for within the defined scope and boundary.

**APPENDIX B – CARBON FOOTPRINT MANAGEMENT PLAN****Ongoing Emissions Reduction Plan – For the PAS 2060 Commitment Period****B1. Office**

| <b>Focus</b> | <b>Action</b>  | <b>Target date</b> |
|--------------|--|--------------------|
| Ongoing      | Maintain 99% recycling rate and work with employees on waste reduction, per waste hierarchy best practice  | Ongoing            |
| Ongoing      | Review energy efficiency metrics when purchasing new equipment.  | Ongoing            |
| Short term   | <p>Currently on a long-term energy contract so purchase UK based REGO certificates to enable the electricity to be 100% renewable under the market-based methodology.</p> <p>This ensures that Whitehall's grid electricity usage is matched to renewable energy generation. Whitehall recognises that there has been some controversy using REGOs in this way historically, but the UK REGO price has now increased significantly, enough to incentivised new renewables development, and as such it is considered that the REGO market is now working as intended.</p> <p>At contract end review utility suppliers and consider best in class renewable energy suppliers.</p> <p>Whitehall will report on both the market-based and location-based carbon footprint in future and aim to reduce the carbon footprint under both measures over time</p> | July 2023          |
| Short term   | Take regular electricity meter readings in order to better understand the pattern of consumption.  | October 2023       |

## B2. Fleet Vehicles and Employee Commuting

| Focus      | Action  | Target date  |
|------------|---|--------------|
| Short term | Investigate car sharing Apps to promote to employees for commuting.   | October 2023 |
| Short term | Encourage use of E-scooters and E-bikes for employee commuting.   | October 2023 |
| Long term  | Make company fleet cars electric by 2030. This is in line with UK government guidelines that all new cars be electric by 2030 | January 2030 |

## B3. Employee engagement and consultation

| Focus       | Action  | Target date    |
|-------------|---|----------------|
| Short term  | Raise awareness and consult with employees and other interested parties regarding energy consumption and other environmental aspects. | October 2023   |
| Short term  | Appoint green champions to assist with energy management on a day-to-day basis.   | September 2023 |
| Medium term | Create an environmental policy and communicate the policy to employees  | February 2024  |

## B4. Suppliers

| Focus       | Action   | Target date    |
|-------------|--|----------------|
| Short term  | Send out a Supplier survey to understand carbon and environmental management that already exists in the Supply chain   | September 2023 |
| Medium term | Work with key Suppliers over time to ensure carbon reduction targets are set and delivered against in the Supply chain | February 2024  |



## **Conformance to the Carbon Footprint Management Plan**


*The following measures will be followed to assess performance against the plan:*

A quarterly progress update session will be held between Go Green Experts Ltd and The Whitehall Resources during the commitment period to ensure that The Whitehall Resources is on track to lower emissions materially during the commitment period.

## APPENDIX C – CARBON OFFSET STRATEGY

The following information covers the offset strategy for the period of carbon neutrality.

### Quantity of GHG emissions to be offset: 187 tonnes CO<sub>2</sub>e

|                               |   |
|-------------------------------|---|
| <p>Carbon offset strategy</p> | <p>Go Green Experts Ltd have provided Whitehall Resources with Carbon Credits equating to 187 tCO<sub>2</sub>e to offset their carbon emissions for the achievement period.</p> <p>The specific project invested in:</p> <div data-bbox="406 593 1422 779"><p data-bbox="539 616 667 728"><b>WORLD<br/>LAND<br/>TRUST</b></p><p data-bbox="427 734 654 757">Registered charity no 100291</p><p data-bbox="790 616 1406 757"><b>The Conservation Coast<br/>Our Carbon Balanced project<br/>in Guatemala</b></p></div> <p>The project meets the REDD+ international framework and meets the following standards:</p> <ul style="list-style-type: none"><li>✓ Verified Carbon Standard – Verra</li><li>✓ The Climate, Community and Biodiversity Standards (CCB Standards)</li><li>✓ REDD+</li></ul> <p>The carbon credits have been retired on the Verra registry.</p> |
|-------------------------------|---|

## **APPENDIX D – SCOPE 3 EMISSIONS**

In preparing the organisational GHG inventory for the purpose of carbon neutrality Go Green Experts Ltd worked with The Whitehall Resources to adopt a traditional organisational boundary that includes all scope 1, 2 and an element of scope 3 emission sources. The scope 3 emissions included are those that Whitehall Resources has the greatest level of control over.

PAS 2060 recommends including all scope 3 emission sources that are technically feasible and cost-effective to quantify.

By their nature scope 3 emissions are modelled or estimated.

## APPENDIX E – ALL ELEMENTS REQUIRED FOR PAS 2060 HAVE BEEN UNDERTAKEN

**Table: Checklist for QES supporting declaration of commitment to carbon neutrality**

|   |   |
|---|---|
| 1 Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating, and maintaining the declaration.   | ✓ |
| 2 Identify the entity responsible for making the declaration.   | ✓ |
| 3 Identify the subject of the declaration.  | ✓ |
| 4 Explain the rationale for the selection of the subject. (The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant greenhouse gas [GHG] emissions [or alternatively can explain why they have done so]).   | ✓ |
| 5 Define the boundaries of the subject.   | ✓ |
| 6 Identify all characteristics (purposes, objectives, or functionality) inherent to that subject.   | ✓ |
| 7 Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives, or functionality of the subject.   | ✓ |
| 8 Select which of the 3 options within PAS 2060 you intend to follow.   | ✓ |
| 9 Identify the date by which the entity plans to achieve the status of “Carbon Neutrality” of the subject and specify the period for which the entity intends to maintain that status.  | ✓ |
| 10 Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.   | ✓ |
| 11 Provide justification for the selection of the methodology chosen. (The methodology employed shall minimize uncertainty and yield accurate, consistent, and reproducible results.)   | ✓ |
| 12 Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.  | ✓ |
| 13 Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2, or 3) and size of the carbon footprint of the subject exclusive of any purchases of carbon offsets.<br>a) All greenhouse gases shall be included and converted into tCO <sub>2</sub> e.<br>b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint.<br>c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint.<br>d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with Scope 3 emissions) these shall be determined in a manner that precludes underestimation. | ✓ |

|  |          |
|--|----------|
| <p>e) Scope 1, 2 or 3 emission sources estimated to be more than 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would not be technically feasible or cost-effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.)</p> <p>f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject.</p> <p>g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.</p> <p>h) Any exclusion and the reason for that exclusion shall be documented.</p>  |          |
| <p>14 Where the subject is an organization/company or part thereof, ensure that:</p> <p>a) Boundaries are a true and fair representation of the organization’s GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). It will be important to ensure claims are credible – if an entity chooses a very narrow subject and excludes its carbon-intensive activities or if it outsources its carbon-intensive activities, then this needs to be documented.</p> <p>b) Either the equity share or control approach has been used to define which GHG emissions are included. Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.</p> | <p>✓</p> |
| <p>15 Identify if the subject is part of an organization or a specific site or location and treated as a discrete operation with its own purpose, objectives and functionality.</p>  | <p>✓</p> |
| <p>16 Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration).</p>   | <p>✓</p> |
| <p>17 Describe the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. (The carbon footprint shall be based as far as possible on primary activity data.) Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases, the sources of such data shall be identified.</p>  | <p>✓</p> |
| <p>18 Provide details of, and explanation for, the exclusion of any Scope 3 emissions.</p>   | <p>✓</p> |
| <p>19 Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)</p>  | <p>✓</p> |
| <p>20 Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates.</p> <p>(The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available [e.g. carbon footprint based on 95% of likely greenhouse gas emissions: primary sources are subject to variation over time; footprint is a best estimate based on reasonable costs of evaluation].)</p>   | <p>✓</p> |
| <p>21 Document Carbon Footprint management plan:</p> <p>a) Make a statement of commitment to carbon neutrality for the defined subject.</p> <p>b) Set timescales for achieving carbon neutrality for the defined subject.</p>  | <p>✓</p> |

|  |                |
|--|----------------|
| <p>c) Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period.</p> <p>d) Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions.</p> <p>e) Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.</p>                  |                |
| <p>22 Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.</p>   | ✓              |
| <p>23 Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event takes place and include post-event review to determine whether the expected minimization in emissions has been achieved.</p>   | Not Applicable |
| <p>24 For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise taken into account in any GHG emissions quantification (historical reductions), confirm: (a) the period from which these reductions are to be included; (b) that the required data is available and that calculations have been undertaken using the same methodology throughout; and (c) that assessment of historical reduction has been made in accordance with this PAS, reporting the quantity of historical reductions claimed in parallel with the report of total reduction.</p> | ✓              |
| <p>25 Record the number of times that the declaration of commitment has been renewed without a declaration of achievement.</p>   | ✓              |
| <p>26 Specify the type of conformity assessment:</p> <ul style="list-style-type: none"> <li>a) independent third-party certification</li> <li>b) other party validation</li> <li>c) self-validation</li> </ul>   | ✓              |
| <p>27 Include statements of validation where declarations of commitment to carbon neutrality are validated by a third-party certifier or second party organizations.</p>   | ✓              |
| <p>28 Date the Qualifying Explanatory Statement (QES) and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).</p>  | ✓              |
| <p>29 Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).</p>  | ✓              |
| <p>30 Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.</p>  | ✓              |