

Qualifying Explanatory Statement

PAS 2060:2014

01 January – 31 December 2021 V.3



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PAS 2060:2014

Qualifying Explanatory Statement

Introduction

This document forms the Qualifying Explanatory Statement to demonstrate R-Biopharm Rhône Ltd. has achieved carbon neutrality in accordance with the guidelines of PAS 2060:2014 for the period of 01 January 2021 to 31 December 2021 and is committed to maintaining carbon neutrality under the guidelines of PAS 2060:2014 through to 2022.

This is the first period of reporting for R-Biopharm Rhône Ltd. and therefore the achievement of carbon neutrality is based solely on offsetting with Verra Verified Carbon Standard (VCS) credits.


PAS 2060:2014 Information Requirement	R-Biopharm Rhône Information
Entity making PAS 2060:2014 declaration:	R-Biopharm Rhône Ltd.
Subject of PAS 2060:2014 declaration:	Scope 1 and 2 operational emissions of R-Biopharm Rhône Ltd. and Scope 3 emissions from business travel only. See Appendix D for full list of exclusions from Scope 3.
Description of subject:	R-Biopharm Rhône Ltd manufacture and test bio-diagnostic test kits for the food and feed industry.
Rationale for selection of the subject:	The scope and subject of this PAS 2060:2014 statement includes all emissions based on the operational control principle defined in the WRI GHG Protocol – Corporate standard and using SECR guidelines. This enables the business to have direct influence over the reduction of emissions and take necessary steps to achieving carbon neutrality.
What type of conformity assessment has been / is to be undertaken?	Third party assessment
Baseline date for PAS 2060:2014 programme:	01 January 2021 – 31 December 2021
Achievement period:	01 January 2021 – 31 December 2021
Commitment period:	01 January 2022 – 31 December 2022
Individual responsible for evaluation and provision of data necessary for declaration:	Emma Robinson, Principle Quality Scientist

This Qualifying Explanatory Statement contains information pertaining to R-Biopharm Rhône Ltd's carbon neutrality. 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 R-Biopharm Rhône Ltd.

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Declaration of achievement and commitment to carbon neutrality

PAS 2060:2014 Information Requirement	R-Biopharm Rhône Information
Declaration of achievement:	R-Biopharm Rhône Ltd. has achieved carbon neutrality for Scope 1 and 2 operational emissions and Scope 3 emissions from business travel only in accordance with the guidelines of PAS 2060:2014 for the period of 01 January 2021 to 31 December 2021, with a commitment to maintain from 01 January 2022 to 31 December 2022, BSI certified.
State the period during which the entity is demonstrating achievement of carbon neutrality of the subject:	01 January 2021 – 31 December 2021
Recorded carbon footprint of the subject during the period stated above:	162.71 tCO ₂ e
How have the reductions in GHC emissions during this period been achieved?	As this was the first application period, reductions have not yet been accomplished. Carbon neutrality has been achieved by carbon offsetting.
Date of achievement:	31 December 2021
Location of the GHC emissions report supporting this claim:	Appendix B
Location of the details describing the carbon offsets:	Appendix C
Location of the Carbon Management Plan:	Appendix E
Name and job title of senior representative:	Signature of senior representative:
Simon Bevis, Managing Director Date: 22 November 2022	

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Appendix A – Methodology

The methodology used is the UK Government conversion factors produced by the Department for Business, Energy & Industrial Strategy (BEIS 2021, issued 24th January 2022).

This report has been prepared in line the UK Government’s Environmental Reporting Guidelines including Streamlined Energy and Carbon Reporting (SECR) guidance (dated March 2019).

The location-based method for calculating Scope 2 electricity emissions have been reported in Appendix B - GHG emissions report.

Assumptions made in the reporting were as follows:

- Carbon footprint based on 95 % of likely greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation
- Limited assurance with a materiality of 5 %
- Air conditioning operational emissions assumed based upon refrigerant charge and SECR guideline estimates of 3 % annual leakage rate for equipment type
- Vehicles were classified as ‘average car diesel’ or ‘upper medium petrol’

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Appendix B – GHG emissions report

Scope	Emission source / sink	Consumption (kWh)	tCO ₂ e	Methodology
1	Facilities – stationary combustion	309,481	56.68	Purchased gas consumption from supplier invoices totalled and then multiplied by UK GOV BEIS factors.
1	Company vehicles - fuel		0.94	Business mileage and expenses claims recorded and multiplied by appropriate emissions factors from UK GOV BEIS data for vehicle and fuel type.
1	Process emissions	-	2.35	Invoices of purchased quantities of process gases totalled and multiplied by appropriate GWP from UK Gov BEIS data.
1	Fugitive emissions	-	4.65	Data sourced from f-gas logs, installation and maintenance reports. Operational emissions estimated in line with SECR guidance and annual leakage rates. Multiplied by appropriate GWP from UK Gov BEIS data.
2	Facilities – renewable energy (Solar PV)	16,036	-	Meter readings logged by the supplier.
2	Facilities – purchased electricity, location based	449,685	95.48	Purchased electricity consumption from supplier invoices totalled and multiplied by UK GOV BEIS factors. We offset location-based emissions, not market-based emissions.
3	Indirect emissions related to fuel used in personal/hire cars on business use (including fuel for which the organisation reimburses its employees following claims for business mileage)		2.61	Business mileage and expenses claims recorded and multiplied by appropriate emissions factors from UK GOV BEIS data for vehicle and fuel type.
Total Reported		775,472	162.71	

GHG intensity ratios

Calculated on location-based emissions figures for period 01 January 2021 – 31 December 2021.

Metric	Value for 2021	Intensity ratio	Unit	2021
Estimated columns produced per annum	1,000,000	GHG intensity per annual column production volume	kg CO ₂ e / column	0.162
Revenue turnover (£)	10,293,589	GHG emissions per annual revenue	kg CO ₂ e / £ revenue	0.016
Estimated kg product shipped from UK to Germany (kg)	7,500	GHG emissions per kg product shipped from UK to Germany	kg CO ₂ e / kg	21.6
Full time employees	66	GHG emissions per FTE	kg CO ₂ e / FTE	2.45

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Appendix C – Inclusions / exclusions

Emissions from company owned vehicles, grey fleet vehicles and gas and electricity purchased by R-Biopharm Rhône Ltd. have been included, as they have all been deemed as direct emissions or within R-Biopharm Rhône Ltd's operational control.

R-Biopharm Rhône Ltd. has chosen to exclude all Scope 3 categories, with the exception of mileage claimed for business travel, to agree with the scope of reporting under the Streamlined Energy and Carbon Reporting (SECR).

There are no records available at present for Scope 3 categories such as water usage, waste disposal, employee commuting or purchased goods and services but these will be included in future emissions calculations when the data becomes available.

It is R-Biopharm Rhône Ltd's intention in the future to include all business travel within reporting as it is believed to be an appropriate Scope 3 category for the business to measure.

The impact of the COVID-19 pandemic and the associated travel restrictions has meant that from March 2020 through to 2021, our business travel significantly reduced and, in most cases, ceased entirely. While this has immediately helped to reduce our business travel emissions, our goal moving forward will be to prevent rebound of these emissions back to pre-COVID-19 levels.

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Appendix D – Summary of carbon offsets

International Carbon Credits amounting to **171 tCO₂e** have been purchased by R-Biopharm Rhône Ltd. to offset the period covering 01 January 2021- 31 December 2021. This figure comes from the total emissions of **162.71 tCO₂e**, calculated using the location-based total for purchased electricity, plus 5 % to account for any margin of error.

These Verra VCS Carbon units, from an International UNFCCC REDD+ project, have been independently verified by Forest Carbon.

International project:	
Name of Project:	Forestal el Arriero
Country:	Uruguay
Project type:	Agricultural, Sustainable Forestry and landscapes
Standards:	Verra VCS
Number of Carbon Credits purchased:	171 tCO ₂ e

Description:

This project represents the conversion of land in the east of Uruguay, previously under extensive grazing by beef cattle, to high quality and high value timber production, expected to be used for long lived products and so ensuring continued carbon storage. Forests are replanted after felling, providing continuous rotations of carbon capture. The projects contribute to sustainable development in Uruguay, mainly through:

- increased employment and quality of employment
- rural development
- improved national balance of payments through exports and value added activity in the country
- biodiversity preservation
- improvement and preservation of soil quality

Although established on former grazing land there has not been any displacement of grazing activity. Planting is planned and laid out to protect habitat connectivity. Forestry is expected to employ more than twice as many people in the region as the displaced grazing and create conditions for investment in downstream timber industries.

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Appendix D – Summary of carbon offsets continued

Woodland Carbon Code Pending Issuance Units for a UK project in Glenorchy, Scotland amounting to **34 tCO₂e**, or 20% of the reported total Carbon emissions, have also been purchased from Forest Carbon. The project is certified under the government-backed Woodland Carbon Code, ensuring no double counting occurs.

UK project:	
Name of Project:	Glenorchy Farm, Dalmally
Country:	Scotland
Project type:	New native woodland
Standards:	Woodland Carbon Code
Number of Carbon Credits purchased:	34 tCO ₂ e

Description:

Glenorchy Farm is situated in a small glen which according to Jim Crumley's book 'The Great Wood' was the centre of the old Caledonian Forest. Over time the glen has been inundated with Forestry Sitka/Larch plantations. There are still small pockets of the old wood evident within the glen. The aim is to help bring back some of the old Caledonian Forest into Glen Orchy. We are hoping to improve the biodiversity within the glen and create more habitat links for the existing fauna including Red Squirrel, Pine Marten, Badger, Otter, and Golden Eagles. The new native woodland will also act as a screening to the Sitka forests located behind the woodland. The woodland creation will fit in with the Argyll and Bute Woodland and Forestry Strategy's aims for net woodland expansion to contribute to carbon sequestration and support the restoration of semi-natural woodland habitats. The management intention is to encourage trees to maturity, with them largely self-thinning (the strongest growers will suppress the youngest) with minimal intervention.

Please click [here](#) to see details of the registry.

R-Biopharm Rhône Ltd. desire to not only eliminate our environmental emissions, but also protect indigenous wildlife, and preserve valuable ecosystems. Planting of native forests will promote biodiversity and provide new woodland habitat in the Glenorchy area of Scotland, as well as absorbing carbon dioxide from the atmosphere. Our dependence on carbon offsets will diminish over time through emission reductions and investments in renewable energy however, we are committed to continue investing in local and national woodland conservation projects.

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Appendix D – Summary of carbon offsets continued

Evidence of Retirement of International Credits:



The credits were issued on 09 November 2022 for the period of 01 January 2021- 31 December 2021.

The credits were retired on 22 November 2022. Please click [here](#) to see details of the registry.

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Appendix E – 2021 Carbon management plan

Measurement of baseline emissions for Scope 1 and 2 and Scope 3 business travel only:

R-Biopharm Rhône Ltd. have employed the services of an energy consultancy, Eco3 Partnership Ltd., in order to accurately measure the emissions for the company during the baseline year of 01 January – 31 December 2021 and will retain their services through to April 2023.

Change of electricity contract to green contract with 100 % renewables:

As of June 2022, the electricity will be purchased from Drax Power, rather than British Gas. In the previous contract with British Gas the electricity was sourced from mixed fuel, containing energy from nuclear and renewables. The contract with Drax Power is a green contract and based on 100 % renewable energy sources. The smart meter is now connected to a portal, operated by Eco3 Partnership Ltd., whereby electricity readings can be measured in real time, and this is expected to help reduce costs and emissions.

The change in contract is expected to reduce carbon emissions from purchased location-based electricity from 95.48 tCO₂e to 47.74 tCO₂e for the period of 01 January 2022 – 31 December 2022, or 29 % of the measured baseline emissions of 162.71 tCO₂e.

Electric company cars / EV charging points installed:

Company cars are being switched to electric or hybrid cars, which will reduce emissions due to business travel, and charging points have been installed in the car park for staff use. It is expected that all new company cars leased or purchased in 2022 will be electric or hybrid vehicles.

Reducing non-essential business travel by conducting meetings online where possible:

This was brought about due to the COVID-19 pandemic which significantly reduced international travel and visits to customer sites however this will be adopted as a policy by R-Biopharm Rhône Ltd. The pandemic resulted in the company fast-tracking IT improvements to enable better virtual connectivity with co-workers and clients, along with a behavioural shift to connect virtually, which we must continue to take advantage of in 2022.

Carbon mitigation strategy:

R-Biopharm Rhône Ltd. are committed to purchasing electricity from a 100% renewable source and offsetting residual emissions via Verra Verified Carbon Standard (VCS) credits from established international projects for the period of carbon neutrality. It is estimated that the quantity of GHG emissions to be offset in 2022 will be approx. 115 tCO₂e after reductions have been made.

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Appendix F – PAS 2060:2014 QES checklists

Table F – 1: Checklist for QES supporting Declaration of Commitment to carbon neutrality
(Based on Table B. 1 of the PAS 2060:2014 Standard).

Item	Description	Status
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.	<input checked="" type="checkbox"/>
2	Identify the entity responsible for making the declaration.	<input checked="" type="checkbox"/>
3	Identify the subject of the declaration.	<input checked="" type="checkbox"/>
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]).	<input checked="" type="checkbox"/>
5	Define the boundaries of the subject.	<input checked="" type="checkbox"/>
6	Identify all characteristics (purposes, objectives, or functionality) inherent to that subject.	<input checked="" type="checkbox"/>
7	Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives, or functionality of the subject.	<input checked="" type="checkbox"/>
8	Select which of the 3 options within PAS 2060 you intend to follow.	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>
11	Provide justification for the selection of the methodology chosen. (The methodology employed shall minimize uncertainty and yield accurate, consistent, and reproducible results.)	<input checked="" type="checkbox"/>
12	Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	<input checked="" type="checkbox"/>
13	Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2, or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets. All greenhouse gases shall be included and converted into tCO ₂ e. 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint. 100 % Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint. 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. 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.) The quantified carbon footprint shall cover at least 95 % of the emissions from the subject. Where a single source contributes more than 50 % of the total emissions, the 95 % threshold applies to the remaining sources of emissions. Any exclusion and the reason for that exclusion shall be documented.	<input checked="" type="checkbox"/>

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Appendix F – PAS 2060:2014 QES checklists continued

Item	Description	Status
14	Where the subject is an organization/company or part thereof, ensure that: 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. 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.	<input checked="" type="checkbox"/>
15	Identify if the subject is part of an organization or a specific site or location and treat as a discrete operation with its own purpose, objectives, and functionality.	<input checked="" type="checkbox"/>
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).	NA
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.	<input checked="" type="checkbox"/>
18	Provide details of, and explanation for, the exclusion of any Scope 3 emissions.	<input checked="" type="checkbox"/>
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.)	<input checked="" type="checkbox"/>
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. (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 best estimate based on reasonable costs of evaluation]).	<input checked="" type="checkbox"/>
21	Document carbon footprint management plan: Make a statement of commitment to carbon neutrality for the defined subject. Set timescales for achieving carbon neutrality for the defined subject. 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. 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. 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.	<input checked="" type="checkbox"/>

Appendix F – PAS 2060:2014 QES checklists continued

Item	Description	Status
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.	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>
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.	NA
25	Record the number of times that the Declaration of Commitment has been renewed without Declaration of Achievement.	<input checked="" type="checkbox"/>
26	Specify the type of conformity assessment: Independent third-party certification Other party validation Self-validation	<input checked="" type="checkbox"/>
27	Include statements of validation where Declarations of Commitment to carbon neutrality are validated by a third-party certifier or second- party organizations.	<input checked="" type="checkbox"/>
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).	<input checked="" type="checkbox"/>
29	Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g., via websites).	<input checked="" type="checkbox"/>
30	Update the QES to reflect changes and actions that could affect the validity of the Declaration of Commitment to carbon neutrality.	<input checked="" type="checkbox"/>

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Appendix F – PAS 2060:2014 QES checklists continued

Table F – 2: Checklist for QES supporting Declaration of Achievement to carbon neutrality
(Based on Table B. 1 of the PAS 2060:2014 Standard).

Item	Description	Status
1	Define standard and methodology used to determine its GHG emissions reduction.	<input checked="" type="checkbox"/>
2	Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	<input checked="" type="checkbox"/>
3	Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty.	<input checked="" type="checkbox"/>
4	Describe how reductions have been achieved and any applicable assumptions or justifications.	NA
5	Ensure that there has been no change to the definition of the subject.	<input checked="" type="checkbox"/>
6	Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint.	NA
7	State the baseline/qualification date.	<input checked="" type="checkbox"/>
8	Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	NA
9	Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	NA
10	Select and document the standard and methodology used to achieve carbon offset.	<input checked="" type="checkbox"/>
11	Confirm that:	<input checked="" type="checkbox"/>
a	Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.	<input checked="" type="checkbox"/>
b	Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage, and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage, and double counting).	<input checked="" type="checkbox"/>
c	Carbon offsets are verified by an independent third-party verifier.	<input checked="" type="checkbox"/>
d	Credits from carbon offset projects are only issued after the emission reduction has taken place.	<input checked="" type="checkbox"/>
e	Credits from carbon offset projects are retired within 12 months from the date of the Declaration of Achievement.	<input checked="" type="checkbox"/>
f	Provision for event related option of 36 months to be added here.	NA
g	Credits from carbon offset projects are supported by publicly available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.	<input checked="" type="checkbox"/>
h	Credits from carbon offset projects are stored and retired in an independent and credible registry.	<input checked="" type="checkbox"/>
12	Document the quantity of GHG emissions credits and the type and nature of credits purchased including the number and type of credits used and the period over which credits were generated including:	<input checked="" type="checkbox"/>
a	Which GHG emissions have been offset.	<input checked="" type="checkbox"/>
b	The actual amount of carbon offset.	<input checked="" type="checkbox"/>
c	The type of credits and projects involved.	<input checked="" type="checkbox"/>

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Appendix F – PAS 2060:2014 QES checklists continued

Item	Description	Status
d	The number and type of carbon credits used and the period over which the credits have been generated.	<input checked="" type="checkbox"/>
e	For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, considered.	NA
f	Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	<input checked="" type="checkbox"/>
13	Specify the type of conformity assessment: Independent third-party certification Other party validation Self-validation	<input checked="" type="checkbox"/>
14	Include statements of validation where Declarations of Achievement of carbon neutrality are validated by a third-party certifier or second party organizations.	<input checked="" type="checkbox"/>
15	Date the 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).	<input checked="" type="checkbox"/>
16	Make the QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g., via web sites).	<input checked="" type="checkbox"/>



Verification Opinion



CNCV 778175 120123

Responsible Party:

R-Biopharm Rhone Ltd
Block 10
Todd Campus
West of Scotland Science Park
Glasgow
Scotland
G20 0XA

Type of GHG Statement:

Organisational

Identification of GHG Statement:

R-Biopharm Rhone Ltd PAS 2060:2014 Qualifying Explanatory Statement (QES)

Scope of activities:

Manufacture and sale of diagnostic test kits

Organisational Boundary:

Operational Control

Sites Included in Organisational Boundary:

One location – Block 10, Todd Campus, West of Scotland Science Park, Glasgow

Reporting Boundary:

Scope 1 Natural gas, company vehicles, process gas (CO₂) and refrigerant gases
Scope 2 Electricity (location based)
Scope 3 Business travel

Exclusions from Reporting Boundary:

All other scope 3 emissions have been excluded from the verification

Criteria for developing the organisational GHG Inventory:

PAS2060:2014
WRI GHG Protocol

...making excellence a habit.™

Level of Assurance: Limited

Materiality level: 5%

Baseline Period: 01/01/2021 - 31/12/2021

Qualifying Date: 31/12/2021

GHG Emissions and offsets:

	tCO2(e)
Scope 1 – Natural gas, company vehicles, process gas (CO2) and refrigerant gases	64.62
Scope 2 – Electricity (location based)	95.48
Scope 3 – Business travel	2.61
Total quantified	162.71
Reductions since previous period	N/A
Total offset	171

Verification Opinion: Verified with Comments

Based on the process and procedures conducted, there is no evidence that the GHG report "R-Biopharm Rhone Ltd, Qualifying Explanatory Statement (QES), PAS2060:2014, 1/1/21-31/12/21 V3" produced by R-Biopharm Rhone Ltd:

- is not materially correct and is not a fair representation of GHG data and information
- has not been prepared in accordance with PAS 2060: 2014

Comments made with regard to data set are detailed below:

- Diesel used in monthly testing of onsite generator has not been included in the data set for scope 1. This is anticipated to be minimal with no material impact on the size of emissions.
- Vehicles were classified as 'average car diesel' or 'upper medium petrol' in mileage calculations.
- Air conditioning operational emissions assumed based upon refrigerant charge and SECR guideline estimates of 3 % annual leakage rate for equipment type although service records indicate that there have been no leaks in the period from 2020-2022.

Verification Activities:

The following were the verification activities undertaken:

- Evaluation of the monitoring and controls systems through interviewing employees' observation & inquiry;
- Verification of the data through sampling recalculation, retracing, cross checking, reconciliation.

The carbon neutrality declaration has been independently verified by BSI against the requirements defined in PAS2060:2014. The verification activity has been carried out in accordance with ISO 14064-3:2019 and the principles of ISO 14065:2013.

Responsibilities:

R-Biopharm Rhone Ltd Ltd is responsible for the preparation and presentation of the carbon neutrality declaration in accordance with PAS2060:2014. The data on which the carbon neutrality declaration is based has been provided by R-Biopharm Rhone Ltd in the document "R-Biopharm Rhone Ltd, Qualifying Explanatory Statement (QES), PAS2060:2014, 1/1/21-31/12/21 V3". This document is the responsibility of R-Biopharm Rhone Ltd and is historical in nature.

BSI is responsible for expressing an opinion on the GHG statement based on the verification.

Lead Verifier: Stuart Jamieson

Signed on behalf of BSI: Matt Page, Managing Director UK & Ireland, BSI Assurance UK Ltd

Independent Reviewer: Catherine Williams

Issue Date: 17/01/2023

BSI Assurance UK Ltd, Kitemark Court, Davy Avenue, Milton Keynes, MK5 8PP, UK

NOTE: BSI Assurance UK Ltd is independent to and has no financial interest in R-Biopharm Rhone Ltd. This verification Opinion has been prepared for R-Biopharm Rhone Ltd only for the purposes of verifying its carbon neutrality declaration relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this declaration, BSI Assurance UK Ltd has assumed that all information provided to it by R-Biopharm Rhone Ltd is true, accurate and complete. BSI Assurance UK Ltd accepts no liability to any third party who places reliance on this Statement.