Bentley Motors Limited – APAC Retailer Network

Qualifying Explanatory Statement

in support of the

Achievement of and Ongoing Commitment to Carbon Neutrality

Application Period: 1 January 2021- 31 December 2021

Date: 4 July 2023

1. Executive Summary

This document is the Qualifying Explanatory Statement (QES) which provides collected evidence in support of the declaration that Bentley Motors Limited:

- has achieved carbon neutrality for the Scope 1 & 2 emissions footprint (Market-based and Location-based) of its APAC retailer network consisting of twenty-five (25) independently franchised retailers for the period commencing 1st January 2021 to 31st December 2021 (see Section 3); and
- 2. is committed to maintaining carbon neutrality for its APAC Retailer Network (see section 4).

The carbon neutrality declaration has been made and the collected supporting evidence has been provided in accordance with the requirements prescribed by PAS 2060:2014 – Specification for the demonstration of carbon neutrality.

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Nico Kuhlmann Regional Director - APAC

January 2023

PAS 2060 Requirement Information Relating to the Carbon Neutral Declaration Entity making PAS 2060 Bentley Motors Limited declaration: Bentley Motors Limited has facilitated the certification of the Scope 1 & 2 emissions footprint (Market-based and Location-based) of its APAC retailer Subject of PAS 2060 network consisting of twenty-five (25) independently franchised retailers. declaration: Bentley Motors Limited is a manufacturer and developer of luxury vehicles. Bentley has 25 independently franchised retailers who act as Sales and After Sales points across South East Asia, Australasia, Japan & Korea. They are: 1. Bentley Adelaide **Description of Subject:** 2. Bentley Auckland 3. Bentley Bangkok 4. Bentley Brisbane 5. Bentley Busan

2. General information

	6. Bentley Fukuoka			
	7. Bentley Gold Coast			
	8. Bentley Hiroshima			
	9. Bentley Ho Chi Minh			
	10. Bentley Kaohsiung			
	11. Bentley Kuala Lumpur			
	12. Bentley Manila			
	13. Bentley Melbourne			
	14. Bentley Nagoya			
	15. Bentley Osaka			
	16. Bentley Perth			
	17. Bentley Phnom Penh			
	18. Bentley Seoul (Gangnam)			
	19. Bentley Singapore			
	20. Bentley Sydney			
	21. Bentley Taichung			
	22. Bentley Taipei			
	23. Bentley Tokyo (Koto-ku)			
	24. Bentley Tokyo (Minato-ku)			
	25. Bentley Yokohama			
	The subject was selected given it represents the operational control boundary of Bentley Motors as defined by GHG Protocol Corporate Accounting and Reporting Standard (including supplementary Scope 2 guidance) The operational boundary includes all the emissions required to be certified to PAS2060			
	Scope 1 emissions			
Rationale for selection of	- Combustion of gas			
the subject:	- Combustion of fuel for transport purposes			
	- Refrigerants for buildings and vehicles			
	- Stationary Diesel/LNG combustion			
	Scope 2 emissions			
	- Purchased electricity (location-based, using a market-based approach to			
	calculate)			
Control approach:	Operational Control			
Type of conformity assessment:	Independent third-party certification (see Appendix 2)			
Baseline date for PAS 2060 programme:	1 January 2021 – 31 December 2021			
	Yew Fai Mah : Franchise Development Manager – APAC			
Individuals responsible for				
evaluation and provision of	David Kennedy : Aftersales Manager – Australia and New Zealand			

3. Declaration of achievement to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Declaration of achievement:	Carbon neutrality of Bentley APAC Retailer Network achieved by Bentley Motors Limited in accordance with PAS 2060 on July 28 th 2023 for the period commencing 1 January 2021 – 31 December 2021, certified by the Carbon Trust.
Recorded carbon footprint of the subject during the period stated above	Market-based: 2,607.422 ($tCO_{2}e$) Location-based: 2,607.422 ($tCO_{2}e$) See section 3.2 for further details.
Carbon offsets purchased	2,637 (<i>tCO</i> ₂ <i>e</i>)See section 3.4 for further details.

3.1. Carbon footprint methodology

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Description of the standard and methodology used to determine GHG emissions and reductions	 The methodology for calculating the carbon footprint was as follows: The operational boundary of analysis included all the scope 1 (fuel combustion, owned transport, process emissions, and fugitive emissions) and scope 2 (purchased electricity, heat, and steam) emissions of Bentley's APAC Retailer Network. All the emissions were calculated using primary data. The overall data quality for the project was good, mainly because all the data came from invoices provided by each dealership's internal accounting systems. The authenticity of this data was checked and verified through a query log and email communications with our external consultancy, the Carbon Trust. Interviews were undertaken for our highest emitting retailers to review source data as well as the wider systems of data collection and how the data is managed. To calculate scope 1 emission factor (sourced from 2020 BEIS) to generate a footprint figure in tCO2e. For scope 2 emissions, a location-based approach was used along with a market-based approach has been calculated, and the emissions factor reflects the APAC's "grid average". This methodology was developed to be in accordance with the requirements of GHG Protocol Corporate Accounting and Reporting Standard (including supplementary Scope 2 guidance).

	The provisions of the methodology for calculating the carbon footprint were applied as detailed and the principles set out in PAS 2060 were met.				
Justification for the	The methodology used in the current footprint is consistent with the internationally recognized GHG Protocol Corporate Accounting and Reporting Standard.				
selection of the methodologies chosen	Scope 3 emissions were omitted this year as it was the first year Bentley Motors Limited have attempted to obtain a carbon neutrality certification for its APAC retailers. As such, there was a lack of obtainable scope 3 data as well as knowledge of the ISO process to include scope 3 this year-round.				

3.2. Carbon footprint breakdown

Carbon Footprint (for latest	Site		Information Relating to the
footprinting year)	5110		Carbon Neutral Declaration
	All sites By site break	down:	Location-based & market-based approach has been calculated: 2,607.422 tCO ₂ e
Total Carbon Footprint	Bentley Bentley Bentley Bentley Bentley Bentley Bentley Bentley Bentley Bentley Bentley Bentley Bentley	AdelaideAucklandBangkokBrisbaneBusanFukuokaGold CoastHiroshimaHo Chi MinhKaohsiungKuala LumpurManilaMelbourneNagoyaOsakaPerthPhnom PenhSeoul (Gangnam)SingaporeSydneyTaichungTaipeiTokyo (Koto-ku)Yokohama	138,426 $99,719$ $84,957$ $239,424$ $32,692$ $86,361$ $188,702$ $36,023$ $71,382$ $30,124$ $37,886$ $26,333$ $251,139$ $94,490$ $93,750$ $60,838$ $77,026$ $145,297$ $216,195$ $128,347$ $40,044$ $156,201$ $102,899$ $106,166$ $63,003$
Carbon Footprint Breakdown by Scope			Location-based & market-based approach has been calculated: Scope 1: [808.261] tCO ₂ e Scope 2: [1799.161] tCO ₂ e

			1
			Natural Gas: N/A
	Bentley	Adelaide	Fuels (owned vehicles): 56,367 tCO ₂ e
	Denticy	1 Idefailde	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
	D 1		Fuels (owned vehicles): 119,884 tCO ₂ e
	Bentley	Auckland	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
			Fuels (owned vehicles): 37,576 tCO ₂ e
	Bentley	Bangkok	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
			Fuels (owned vehicles): 19,617 tCO ₂ e
Scope 1 – Direct GHG Emissions:	Bentley Brisbane	Brisbane	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
			Fuels (owned vehicles): 33,118 tCO ₂ e
	Bentley Busan	Fuels (stationary equipment): N/A	
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
		Fukuoka	Fuels (owned vehicles): 14,061 tCO ₂ e
	Bentley		Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
			Fuels (owned vehicles): $30,420 \text{ tCO}_2\text{e}$
	Bentley	Gold Coast	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
	D 41	Hinochim	
	Bentley	Hiroshima	Natural Gas: N/A

		[]
		Fuels (owned vehicles): 3,697 tCO ₂ e
		Fuels (stationary equipment): N/A
		Fugitive emissions: N/A
		Process emissions: N/A
		Natural Gas: N/A
Devil		Fuels (owned vehicles): 11,736 tCO ₂ e
Bentley	Ho Chi Minh	Fuels (stationary equipment): N/A
		Fugitive emissions: N/A
		Process emissions: N/A
		Natural Gas: N/A
		Fuels (owned vehicles): 3,472 tCO ₂ e
Bentley	Kaohsiung	Fuels (stationary equipment): N/A
		Fugitive emissions: N/A
		Process emissions: N/A
		Natural Gas: N/A
		Fuels (owned vehicles): 13,458 tCO ₂ e
Bentley	Kuala Lumpur	Fuels (stationary equipment): N/A
		Fugitive emissions: N/A
		Process emissions: N/A
		Natural Gas: N/A
	Manila	Fuels (owned vehicles): 19,794 tCO ₂ e
Bentley		Fuels (stationary equipment): N/A
		Fugitive emissions: N/A
		Process emissions: N/A
	Melbourne	Natural Gas: N/A
Bentley		Fuels (owned vehicles): $26,974 \text{ tCO}_2\text{e}$
		Fuels (stationary equipment): N/A
		Fugitive emissions: N/A
		Process emissions: N/A
		Natural Gas: N/A
Bentley	y Nagoya	Fuels (owned vehicles): 9,119 tCO ₂ e
		$\mathbf{E} = 1 \cdot (\mathbf{x} + \mathbf{x}^{T} + \mathbf{x} + \mathbf{x}^{T} + \mathbf{x}^$
Denticy		Fuels (stationary equipment): N/A
Denney		Fuels (stationary equipment): N/A Fugitive emissions: N/A
Bentley	Osaka	Fugitive emissions: N/A

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			Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
	D 1		Fuels (owned vehicles): 31,070 tCO ₂ e
	Bentley	Perth	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
			Fuels (owned vehicles): 9,335 tCO ₂ e
	Bentley	Phnom Penh	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
	Bentley	Seoul (Gangnam)	Fuels (owned vehicles): 27,220 tCO ₂ e
			Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
	Bentley	Singapore	Fuels (owned vehicles): 35,440 tCO ₂ e
	Denticy		Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
			Fuels (owned vehicles): 55,417 tCO ₂ e
	Bentley	Sydney	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
			Fuels (owned vehicles): 12,352 tCO ₂ e
	Bentley	Taichung	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
	Bentley	y Taipei	Natural Gas: N/A
			Fuels (owned vehicles): 36,532 tCO ₂ e
			Fuels (stationary equipment): N/A

			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
	Dentless	Talma (Vata lm)	Fuels (owned vehicles): 78,677 tCO ₂ e
	Bentley	Tokyo (Koto-ku)	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
	Bentley	Tokyo (Minato-ku)	Fuels (owned vehicles): 16,099 tCO ₂ e
	Denney	TOKYO (IVIIIIato-Ku)	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
			Natural Gas: N/A
			Fuels (owned vehicles): 92,895 tCO ₂ e
	Bentley	Yokohama	Fuels (stationary equipment): N/A
			Fugitive emissions: N/A
			Process emissions: N/A
		Location-based & market-based	
	Bentley	Adelaide	approach has been calculated:
		Adelaide	Imported Electricity: 43,352 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A
			Location-based & market-based
	Dentless	A	approach has been calculated:
	Bentley Auckland	Imported Electricity: 25,413 tCO ₂ e	
			Imported Heat: N/A
Scope 2 – Energy Indirect Emissions:			Imported Steam: N/A
1211113310113.			Location-based & market-based
	Bentley	Bangkok	approach has been calculated:
	Dentiey	Daligkok	Imported Electricity: 68,590 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A
			Location-based & market-based
	Bentley	Brisbane	approach has been calculated:
	Denney	DIISUalle	Imported Electricity: 65,340 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A

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	Bentley	Busan	Location-based & market-based approach has been calculated: Imported Electricity: 60,631 tCO ₂ e Imported Heat: N/A Imported Steam: N/A
	Bentley	Fukuoka	Location-based & market-based approach has been calculated: Imported Electricity: 57,321 tCO ₂ e Imported Heat: N/A Imported Steam: N/A
	Bentley	Gold Coast	Location-based & market-based approach has been calculated: Imported Electricity: 209,004 tCO ₂ e Imported Heat: N/A Imported Steam: N/A
	Bentley	Hiroshima	Location-based & market-based approach has been calculated: Imported Electricity: 26,427 tCO ₂ e Imported Heat: N/A Imported Steam: N/A
	Bentley	Ho Chi Minh	Location-based & market-based approach has been calculated: Imported Electricity: 51,267 tCO ₂ e Imported Heat: N/A Imported Steam: N/A
	Bentley	Kaohsiung	Location-based & market-based approach has been calculated: Imported Electricity: 36,571 tCO ₂ e Imported Heat: N/A Imported Steam: N/A
	Bentley	Kuala Lumpur	Location-based & market-based approach has been calculated: Imported Electricity: 63,568 tCO ₂ e Imported Heat: N/A Imported Steam: N/A
	Bentley	Manila	Location-based & market-based approach has been calculated:

		[]
		Imported Electricity: 196,401 tCO ₂ e
		Imported Heat: N/A
		Imported Steam: N/A
		Location-based & market-based
Bentley	Melbourne	approach has been calculated:
		Imported Electricity: $5,718 \text{ tCO}_2\text{e}$
		Imported Heat: N/A
		Imported Steam: N/A
		Location-based & market-based
Bentley	Nagoya	approach has been calculated:
2011109	1 (460) 4	Imported Electricity: 28,767 tCO ₂ e
		Imported Heat: N/A
		Imported Steam: N/A
		Location-based & market-based approach has been calculated:
Bentley	Osaka	Imported Electricity: 12,400 tCO ₂ e
		Imported Heat: N/A
		Imported Steam: N/A
		Location-based & market-based
		approach has been calculated:
Bentley	Perth	Imported Electricity: 55,291 tCO ₂ e
		Imported Heat: N/A
		Imported Steam: N/A
		Location-based & market-based
D. 1		approach has been calculated:
Bentley	Phnom Penh	Imported Electricity: 26,688 tCO ₂ e
		Imported Heat: N/A
		Imported Steam: N/A
		Location-based & market-based
Bentley	Seoul (Gangnam)	approach has been calculated:
Bentley	Seoul (Gangnam)	approach has been calculated: Imported Electricity: 33,618 tCO ₂ e
Bentley	Seoul (Gangnam)	approach has been calculated: Imported Electricity: 33,618 tCO ₂ e Imported Heat: N/A
Bentley	Seoul (Gangnam)	approach has been calculated: Imported Electricity: 33,618 tCO ₂ e
		approach has been calculated: Imported Electricity: 33,618 tCO ₂ e Imported Heat: N/A Imported Steam: N/A Location-based & market-based
Bentley Bentley	Seoul (Gangnam) Singapore	approach has been calculated: Imported Electricity: 33,618 tCO ₂ e Imported Heat: N/A Imported Steam: N/A Location-based & market-based approach has been calculated:
		approach has been calculated: Imported Electricity: 33,618 tCO ₂ e Imported Heat: N/A Imported Steam: N/A Location-based & market-based

			Imported Steam: N/A
			-
			Location-based & market-based
	Bentley	Sydney	approach has been calculated:
			Imported Electricity: 133,285 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A
			Location-based & market-based
	Bentley	Taichung	approach has been calculated:
		8	Imported Electricity: 143,848 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A
			Location-based & market-based
	Bentley	Tainai	approach has been calculated:
	Denuey	Taipei	Imported Electricity: 66,367 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A
		Bentley Tokyo (Koto-ku)	Location-based & market-based
	Dentless		approach has been calculated:
	Benuey		Imported Electricity: 172,463 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A
			Location-based & market-based
	D 1		approach has been calculated:
	Bentley	Tokyo (Minato-ku)	Imported Electricity: 78,391 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A
			Location-based & market-based
			approach has been calculated:
	Bentley	Yokohama	Imported Electricity: 45,532 tCO ₂ e
			Imported Heat: N/A
			Imported Steam: N/A
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3.3. Carbon offsets

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration				
Offset methodology	A sufficient number of offsets (Gold standard, VER, VCS, and CDM) have been purchased by each Retailer of the required quality according to PAS2060 from now Climate Impact Partners (CIP) a profit-for-purpose organization specializing in carbon offsetting services for corporates.				
Offset Confirmation	 The offsets generated represent genuine, additional GHG emission reductions elsewhere. Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. Carbon offsets are verified by an independent third-party verifier. For 2021 Bentley Motors APAC are using Climate Impact Partners for Offset purchase. The credits from the selected carbon offset projects are: only issued after the emission reduction has taken place. retired within 12 months from the date of the declaration of achievement. supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures. stored and retired in an independent and credible registry. 				
Offsets	Full details of the carbon offsets included in making this declaration are provided in Appendix 1.				

4. Declaration of ongoing commitment to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration			
Declaration of on-going commitment:	Bentley Motors Limited commits to maintain carbon neutrality for the Scope 1 & 2 emissions footprint (Market-based and Location-based) of its APAC retailer network consisting of twenty-five (25) independently franchised retailers in accordance to PAS 2060 for the period 1 January 2022 – 31 December 2022. Carbon neutrality for the Bentley APAC Retailer Network for the period 01/1/2022 and ending on 31/12/2022 will be achieved by January 2024.			

4.1. Carbon management plan

	PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
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Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	Bentley Motors will facilitate a recommended and targeted carbon reduction plan for each of its twenty five (25) retailers. As each business is independently owned and operated, these carbon reduction actions will vary. Actions are based on Bentley's recommendations – retailers must commit to a minimum of 3 actions (2 actions from Scope 1 & 2 and 1 actions from Scope 3) per year to reduce their emissions to a level lower than the year before. Equivalent alternatives can be developed by retailers and approved by Bentley. Reductions will be assessed on a market-based approach, and an intensity metric based on GFA will be used to assess reductions.
Planned means of achieving and maintaining GHG emissions reduction	 A comprehensive training plan & communications will be rolled out to all Retailer employees to increase engagement and awareness of Sustainability during 2022/2023. Training will cover a staged approach from general awareness and importance in 2022 to operational 'toolkits' for retailers to use per business area that offer practical insights into where measures can be taken to reduce emissions. This training programme will be facilitated by Bentley's official Global Retailer Academy with the ability to track attendance and completion of the course. Consideration should also be given in case of the relocation of Retailer facilities in the intervening 12 months as part of the re-certification process. A plan of recommended actions per year for retailers has been provided in the backup for this document. As mentioned above, this is a list for retailers to choose from but is not limited to these actions. Alternative actions may be developed by each business individually to reduce emissions. (Please refer to Appendix 4.)
The offset strategy to be adopted	• A sufficient number of offsets will be purchased by each Retailer of the required quality according to PAS2060 from Climate Impact Partners a profit-for-purpose organization specializing in carbon offsetting services for corporates for any residual emissions in the intervening 12 months.

Appendix of qualifying explanatory statement

Project name	Country	Project type	Standa rd	Type of credits	Generati on period	Retirement date	Reference No. & link to registry	Offset volume (tCO ₂ e)
Renewab le Energy Portfolio	Global	Renewable Energy	Gold standar d/ VCS/ CDM	Avoidan ce	Various		CDM2842 - https://www.climateimpact.com/g lobal-projects/renewable-energy- portfolio-global/	1442
Gyapa Efficient Cooksto ves	Ghana	Clean cooking	Gold standar d	Avoidan ce	2015- 2022	The offsets will be retired within 6 months of	GS407 – GSF Registry (goldstandard.org)	481
Bondhu Chula Cooksto ves	Banglade sh	Clean cooking	Gold standar d	Verified Emissio ns Reducti ons (VERs)	2021+	certification by Climate Impact partners on behalf of Bentley for their APAC Retailer Network	GS3112 - <u>GSF Registry</u> (goldstandard.org)	547
Aqua Clara Water Filters	Kenya	Clean water	Gold Standar d VER	Avoidan ce	2011- 2021	certification.	https://registry.goldstandard.org/p rojects/details/59	156
Orb Househo ld Solar	India	Energy infrastruct ure	Gold Standar d VER	Avoidan ce	2021+		https://registry.goldstandard.org/p rojects/details/1349	21
		Total tonnes (tCO ₂ e) offset		2647				

Appendix 1: Offsets

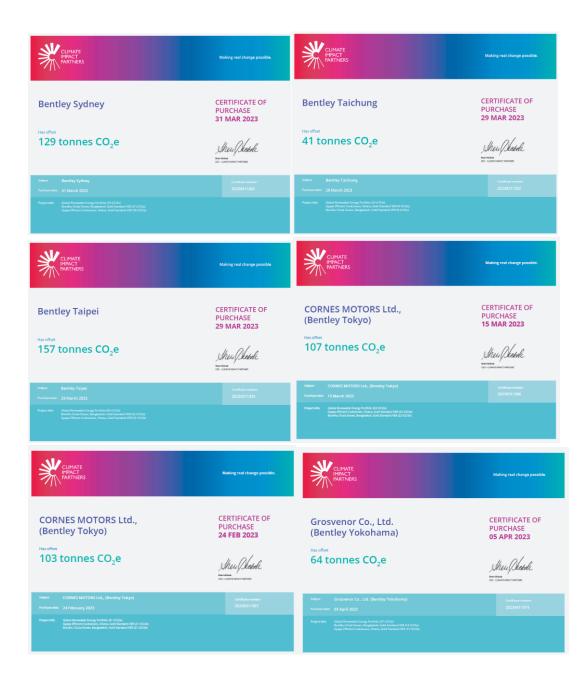
- Gyapa[™] Cookstove Project Issues Additional One Million Gold Standard Carbon Credits | Climate Impact <u>Partners</u>
- Bondhu Chula Stoves, Bangladesh | Climate Impact Partners
- Renewable Energy Portfolio, Global | Climate Impact Partners

Appendix 2: Independent third-party assurance



		CLIMATE IMPACT WMITNERS	Making real change possible.
	Making real change possible.	Bentley Gold Coast	CERTIFICATE OF PURCHASE 29 MAR 2023
Bentley Gold Coast	CERTIFICATE OF PURCHASE 30 JUN 2023	156 tonnes CO ₂ e	Shere Skalerk na man o current menne
Solution Bearing Gold Econst	New Keleke ^{merinan} ter odan aner (neman)	haigen Banthary Gold Coast Persteur den 20 March 2023 Projecteler Age Cana Never Fleer, beep, Gold bandeer Hit (191 4200)	Contifican susters: 20230311350
Perioten ann 30 gung 2023 Priote Mar Bacht-Dadi Noon, Bagalant-Cast Noodor 18133 (2011	20230411631		
CLIMATE IMPACT PRATINERS	Making real change possible.	CLIMATE HPACT PARTNERS	Making real change possible.
CONQUEST CO., LTD (Bentley Hiroshima)	CERTIFICATE OF PURCHASE 31 MAR 2023	Bentley Ho Chi Minh	CERTIFICATE OF PURCHASE 04 APR 2023
37 tonnes CO₂e	Sheri Deetek urime co-conserverines	72 tonnes CO ₂ e	Skelle Skeller mannaa co: contrainer savenes
Mesis CORQUEST CO., LTD (Brendby Hissahama) Produce and data ferrometa product 2013 3 Pagest Mill data ferrometa product 2014 COIN data		Sulger: Bantlay Ho Chi Minh Punhamana GA April 2023 Peparatelia diata Romanda Engel Portini (d 2020) diata Romanda Chard Suna (d 2020) Gyan Efficienci Castionae, Salera, Gali Sandari (d 1) (1 2020)	
		CLIMATE MIACT MIACT	Making real change possible.
CLIMATE PARTNERS	Making real change possible.		CERTIFICATE OF
Bentley Manila	CERTIFICATE OF PURCHASE 05 APR 2023	Bentley Kaohsiung Heroffiet 31 tonnes CO ₂ e	PURCHASE 29 MAR 2023
27 tonnes CO ₂ e	Skeed Sleeterk Bernanne Bernannen	Mapet Bendey Rachalung	Mather Charlende meritikan to-conservatives constructives 202201111311
Parelmenten 05 April 2022 Projentalis (and Recented and Postelation (14 CON) April 2016 (14 CON) April 2016 (2016) April 2017 (2016) (2017) (2017) (2016) (2017) (2016) (2017) (2016) (2017) (2016) (2017) (2016) (2017) (2016) (2017) (2	20230411375	Norkawa 29 Marci 2023 Nepasiaka diaka lenawaka kenga pelakuk (19 4030) diaka lenawaka kenga pelakuk (udi Savaka 1918 6 1030) diges titikawa bakatawa, diwa diak Savaka 1918 6 1030)	20230311331
CLIMATE IMPACT PARTNERS	Making real change possible.		Making real change possible.
Bentley Kuala Lumpur	CERTIFICATE OF PURCHASE	CLIMATE HPACT PRETNERS Bentley Melbourne	CERTIFICATE OF
Meanners	CERTIFICATE OF	Rimate HPPACT PARTNERS	CERTIFICATE OF PURCHASE 06 APR 2023
Bentley Kuala Lumpur	CERTIFICATE OF PURCHASE 03 APR 2023	Eentley Melbourne	CERTIFICATE OF PURCHASE





Appendix 3: Additional supporting information for interested parties

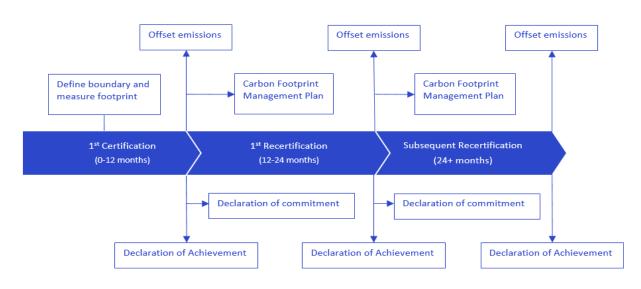


Figure 1. PAS 2060 certification process

Source: Carbon Trust. Adapted from "BSI - PAS 2060:2014: Specification for the demonstration of carbon neutrality: Figure 1 – Illustration of the cyclical process for demonstrating carbon neutrality, taking into account permitted baseline period exceptions". [Simplified version]

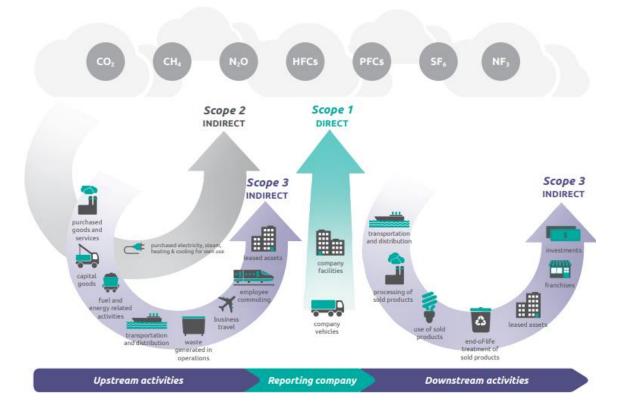


Figure 2. Organisational carbon footprinting

Source: Greenhouse Gas Protocol: http://ghgprotocol.org/

Appendix 4: Appendix 4: Carbon Reduction Plans

Retailers were provided with a Carbon Reduction Plan proposal, to commit to x2 actions from scope 1&2 and 1 action from scope 3.

Scope 1 & Scope 2 (Electricity & Fuel reduction):

- Switch to Green energy tariff
- Switch to Green Gas
- 100% LED lighting on smart timers
- Power down night time procedure established
- Observe 'dead band' temperature control
- Install solar panels / Battery storage solutions
- PHEV fleet and marketing cars
- Company staff fleet to PHEV or BEV
- Fix Air leaks and insulate buildings (workshops)
- Update boilers
- Install voltage regulating device
- Fast close airlock doors and revolving front doors
- Increase AC by 1 degree
- Compressed air removed from workshops switch to electric tools
- Reduce fridges 1 degree

RETAILER CARBON REDUCTION PLAN – IDEAS FOR RETAILERS 2021-2025

IMPORTANT NOTES

- The below ideas are based on Bentley's ideas & recommendations from the Crewe factory and are not exhaustive retailers must commi to 3 actions per year (2 carbon reduction focused (scope 1 &2) and 1 sustainable POS focused) to reduce their emissions to a level lower than year before. Equivalent alternatives can be developed by retailers and approved by Bentley APAC team.

Behavioural actions should be added into your carbon reduction plans to promote a culture of sustainability within your teams

CARBON REDUCTION ACTION IDEAS (Scope 1 & 2)

- Switch to Green energy tariff
 Switch to Green Gas
 100% LED lighting on smart timers
 Power down night time procedure established
 Observe 'dead band' temperature control
 Install solar panels / Battery storage solutions
 PHEV fleet and marketing cars
 Company staff fleet to PHEV or BEV
 Fix Åir leaks and insulate buildings (workshops)
 Undate holjers

- PIX Air reaks and insulate buildings (workshops)
 Update boilers
 Install voltage regulating device
 Fast close airlock doors and revolving front doors
 Compressed air removed from workshops switch to electric tools
- Use of rainwater greywater for site facilities
 Reduce fridges 1 degree

 Sustainable events
 Green roof (biodiversity)
 Displays showcasing teams
 efforts and brands credentials
 Ensure alternatives are available
 for customers dietary needs e.g. alternative milks, vegan biscuits

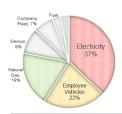
No single use plastics e.g. wate bottles, service and workshop materials
 No printers – digital POS
 Living walls
 Water stations

Known stations
 Locally sourced catering
 Recycling bins around business
 Sustainable events

SUSTAINABLE POS ACTIONS

BEHAVIOURAL & OTHER ACTIONS

- Biodiversity actions outside retailer building e.g. living walls, wild flowers
 No single use plastics e.g. water No Single use Plastics
 - Gycle to work schemes
 Establish sustainable affinity partners in AOI
 Have team lift share days
 - Have 'team in share days' / weeks
 Local catering suppliers
 Team competitions on reduction
 - ideas
 - Plan communal food/drink properly reducing waste e.g. Milk
 - Switch milk to alternatives such as Oat or Soya. (Oat is lowest carbon emissions)



3

National CO2 breakdown Please consult your own repor for detailed data to identify opportunities to focus on

Current retailer Carbon Reduction Actions include the following (these are subject to change/amends as necessary to ensure a commitment to carbon reduction is met for 2022.

Retailer	JAction 1 (scope 1 & 2)	🗸 Action 2 (scope 1 & 2)	Action 3 (scope 3)
	lighting and heating/cooling systems to be	Install solar panels (possibly battery storage also)	
Bentley Adelaide	programmed to turn off automatically when		
	alarm is activated		
Bentley Auckland	100% LED lighting on smart timers	Reduce fridge/freezer by 1 degrees	Power down night procedure
Densley Densloal	Install the wireless touch switch for single	Having a LED lamps and light timer installed to	
Bentley Bangkok	automatic sliding glass door.	help economise energy.	
Bentley Brisbane	Power off standby devices in the office	Switch to electric tools in workshop	
Bentley Busan	Raise cooling temperature by 2°, heating	100% LED lighting on smart timers	
	temperature by 2°		
Bentley Fukuoka	Reduce temperature setting of air conditioners	Reduce fridges 1 degree	
	in a showroom and offices by 1 degree		
Bentley Gold Coast	Power off standby devices in the office	Increasing air condition auto setting +1 degree for	
Benney Gold Coast		whole facility	
Bentley Hiroshima	Reduce temperature setting of air conditioners	Reduce fridges 1 degree	
bendey Hiroshima	in a showroom and offices by 1 degree		
Bentley Ho Chi Minh	Power down night time procedure	Lighting and air conditioner daily operation	
		schedule	
Bentley Kaohsiung	Raising AC setting by 1 degree	100% LED lighting on smart timers	
Bentley Kuala Lumpur	Power down nighttime procedures	Unplug electronic devices when not in use	
Bentley Manila	Switch to Green energy tariff	Reduce fridge temperature by 1 degree	
Denades Mallacom	Increasing air condition auto setting +1 degree	Install LED Lights in entire facility, replacing Fluro	
Bentley Melbourne	for whole facility	and Incandecent Lamps	
Bentley Nagoya	100% LED lighting on smart timers	Water stations	
	Reduce temperature setting of air conditioners	Use public transportation as much as possible for	
Bentley Osaka	in a showroom and offices by 1 degree	commuting and staff transportation	
Bentley Perth	Increasing air condition auto setting +1 degree	Power off standby devices in the office	
	for whole facility		
Bentley Phnom Penh	Installing switcher to switch off showroom	Increasing air condition auto setting +1 degree for	
	lights night time	whole facility	for all fridges in the facility
Bentley Seoul (Gangnam)	Raise cooling temperature by 2°, heating temperature by 2°	Power down night time procedure established	
	Switching off all lights and air-conditioning in th	e Reduce fridge temperature in offices by 1 degree	Power off standby devices in the office
Bentley Singapore	office earlier		
Bentley Sydney	Replace car park lights with LED		
Bentey Sapporo	Reduce fridges 1 degree	100% LED lighting on partial area cut off switch	
Bentley Taichung	Raising AC setting by 1 degree	100% LED lighting on smart timers	
Bentley Taipei	Raising AC setting by 1 degree	100% LED lighting on smart timers	
	Reduce temperature setting of air conditioners	Elimination of mask cases provided during tea	
Bentley Tokyo	in a showroom and offices by 1 degree	service. (Saving paper resources)	
Bentley Yokohama	Reduce temperature setting of air conditioners	Reduce fridges 1 degree	
	in a showroom and offices by 1 degree		