### Bentley Motors Limited – MEAI 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:** 15/12/2022

### 1. Executive Summary

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

- 1. has achieved carbon neutrality for its MEAI Retailer Network for the period commencing 1 January 2021 to 31 December 2021 (see Section 3); and
- 2. is committed to maintaining carbon neutrality for its MEAI 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.

#### [INSERT SIGNATURE OF SENIOR REPRESENTATIVE]

[Richard Leopold] To be signed after moderation completion

Regional Director - MEAI

[APPROVAL DATE] To be added at time of signature

### 2. General information

| PAS 2060 Requirement                | Information Relating to the Carbon Neutral Declaration  |  |
|-------------------------------------|---|--|
| Entity making PAS 2060 declaration: | Bentley Motors Limited  |  |
| Subject of PAS 2060 declaration:    | Bentley Motors Limited has facilitated the certification of its MEAI retailer network consisting of seventeen independently franchised retailers.   |  |
| Description of Subject:             | Bentley Motors Limited is a manufacturer and developer of luxury vehicles. Bentley has seventeen independently franchised retailers who act as Sales and After Sales points across the Middle East, South Africa, and India. They are:  1. Bentley Dubai  2. Bentley Abu Dhabi  3. Bentley Jeddah  4. Bentley Riyadh  5. Bentley Al Khobar  6. Bentley Doha  7. Bentley Doha – The Pearl  8. Bentley Kuwait  9. Bentley Bahrain |  |

|   | 10. Bentley Egypt  |  |
|---|--|--|
|   | 11. Bentley Cape town  |  |
|   | · -  |  |
|   | 12. Bentley Johannesburg   |  |
|   | 13. Bentley Beirut   |  |
|   | 14. Bentley Mumbai   |  |
|   | 15. Bentley New Delhi  |  |
|   | 16. Bentley Hyderabad  |  |
|   | 17. Bentley Muscat   |  |
| Rationale for selection of                              | 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 |  |
| the subject:  | - Combustion of gas  |  |
|   | - Combustion of fuel for transport purposes  |  |
|   | Scope 2 emissions  |  |
|   | - Purchased electricity (location-based)   |  |
| Control approach:                                       | Contractual Control  |  |
| Type of conformity assessment:                          | Independent third-party certification (see Appendix 2)   |  |
| Baseline date for PAS 2060 programme:                   | 1 January 2021 – 31 December 2021  |  |
| Individuals responsible for evaluation and provision of | Adrian Wayne: Franchise Development Manager – UK and MEAI  |  |

### 3. Declaration of achievement to carbon neutrality

| PAS 2060 Requirement  | Information Relating to the Carbon Neutral Declaration   |  |
|---|--|--|
| Declaration of achievement:   | Carbon neutrality of the Bentley MEAI Retailer Network achieved by Bentley Motors Limited in accordance with PAS 2060 in December 2022 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 | $3239 (tCO_2e)$<br>See section 3.2 for further details.  |  |
| Carbon offsets purchased  | 3307 (tCO <sub>2</sub> e)  |  |

| See section 3.4 for further details.   |
|--|
| An over-purchase of offsets was made for the Beirut dealership (over-purchase                |
| of 67 tCO <sub>2</sub> e). It has been agreed that the surplus is to be carried over to next |
| year.  |

### 3.1. Carbon footprint methodology

| PAS 2060 Requirement  | Information Relating to the Carbon Neutral Declaration   |  |
|---|--|--|
| Description of the standard<br>and methodology used to<br>determine GHG emissions<br>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 MEAI 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 emissions, activity data was collected for each site and multiplied by the relevant emission factor (sourced from 2020 BEIS) to generate a footprint figure in tCO2e. For scope 2 emissions, a location-based approach was used, and the emissions factor reflects the MEAI'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. |  |
|   | The methodology used in the current footprint is consistent with the internationally recognized GHG Protocol Corporate Accounting and Reporting  |  |
| Justification for the   | Standard.  |  |
| selection of the  | Scope 3 emissions were omitted this year as it was the first year Bentley  |  |
| methodologies chosen  | Motors Limited have attempted to obtain a carbon neutrality certification for  |  |
|   | its MEAI 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 footprinting year) | Site              | Information Relating to the Carbon<br>Neutral Declaration   |
|---|-------------------|---|
| Total Carbon<br>Footprint                       |                   | <b>Location-based:</b> 3239 tCO <sub>2</sub> e  |
| Carbon Footprint<br>Breakdown by<br>Scope       |                   | Location-based: Scope 1: 586 tCO <sub>2</sub> e Scope 2: 2653 tCO <sub>2</sub> e  |
|   | Bentley Dubai     | Natural Gas: N/A Fuels (owned vehicles): 77.2tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A Process emissions: N/A  |
|   | Bentley Abu Dhabi | Natural Gas: N/A Fuels (owned vehicles): 46.4 tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A Process emissions: N/A |
| Scope 1 – Direct<br>GHG Emissions:              | Bentley Jeddah    | Natural Gas: N/A Fuels (owned vehicles): 44.1 tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A Process emissions: N/A |
|   | Bentley Riyadh    | Natural Gas: N/A Fuels (owned vehicles): 22.8 tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A Process emissions: N/A |
|   | Bentley Al Khobar | Natural Gas: N/A Fuels (owned vehicles): 17.1 tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A Process emissions: N/A |
|   | Bentley Doha      | Natural Gas: N/A Fuels (owned vehicles): 143.7 tCO <sub>2</sub> e   |

|   | E 1. (441, 111 ) 2 540.00   |
|---|---|
|   | Fuels (stationary equipment): 54.0 tCO <sub>2</sub> e   |
|   | Fugitive emissions: 0.2 tCO <sub>2</sub> e  |
|   | Process emissions: N/A  |
|   | Natural Gas: N/A  |
|   | Fuels (owned vehicles): N/A   |
| Bentley Doha – The Pearl                | Fuels (stationary equipment): N/A   |
|   | Fugitive emissions: 1.1 tCO <sub>2</sub> e  |
|   | Process emissions: N/A  |
|   | Natural Gas: N/A  |
|   | Fuels (owned vehicles): 38.4 tCO <sub>2</sub> e   |
| Bentley Kuwait                          | Fuels (stationary equipment): 0.8 tCO <sub>2</sub> e  |
|   | Fugitive emissions: 0.1 tCO <sub>2</sub> e  |
|   | Process emissions: N/A  |
|   | Natural Gas: N/A  |
|   | Fuels (owned vehicles): 18.8 tCO <sub>2</sub> e   |
| Bentley Bahrain                         | Fuels (stationary equipment): N/A   |
| Benney Burrain                          | Fugitive emissions: 0.02 tCO <sub>2</sub> e   |
|   | Process emissions: N/A  |
|   | Troubb uningstons, TWT  |
|   | N . 1C N/A  |
|   | Natural Gas: N/A  |
|   | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e  |
| Bentley Egypt                           | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e   |
| Bentley Egypt                           | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A   |
| Bentley Egypt                           | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e   |
| Bentley Egypt                           | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A   |
| Bentley Egypt                           | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  |
| Bentley Egypt  Bentley Cape Town        | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e  Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e  Fugitive emissions: N/A  Process emissions: N/A  Natural Gas: N/A   |
|   | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e  Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e  Fugitive emissions: N/A  Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e   |
|   | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e  Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e  Fugitive emissions: N/A  Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e  Fuels (stationary equipment): N/A  |
|   | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A   |
|   | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e Fuels (stationary equipment): N/A  Fugitive emissions: N/A  Process emissions: N/A   |
|   | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A Process emissions: N/A Natural Gas: N/A   |
| Bentley Cape Town                       | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A Process emissions: N/A Natural Gas: N/A  Natural Gas: N/A Fuels (owned vehicles): 23.8 tCO <sub>2</sub> e   |
| Bentley Cape Town                       | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e Fuels (stationary equipment): N/A Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A  Natural Gas: N/A  Fuels (owned vehicles): 23.8 tCO <sub>2</sub> e Fuels (stationary equipment): N/A   |
| Bentley Cape Town                       | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e Fuels (stationary equipment): N/A  Fugitive emissions: N/A  Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 23.8 tCO <sub>2</sub> e Fuels (stationary equipment): N/A  Fugitive emissions: N/A  Fugitive emissions: N/A                                    |
| Bentley Cape Town                       | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e Fuels (stationary equipment): N/A  Fugitive emissions: N/A  Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 23.8 tCO <sub>2</sub> e Fuels (stationary equipment): N/A  Fugitive emissions: N/A  Process emissions: N/A  Natural Gas: N/A  Natural Gas: N/A |
| Bentley Cape Town  Bentley Johannesburg | Fuels (owned vehicles): 0.1 tCO <sub>2</sub> e Fuels (stationary equipment): 4.9 tCO <sub>2</sub> e Fugitive emissions: N/A Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 8.0 tCO <sub>2</sub> e Fuels (stationary equipment): N/A  Fugitive emissions: N/A  Process emissions: N/A  Natural Gas: N/A  Fuels (owned vehicles): 23.8 tCO <sub>2</sub> e Fuels (stationary equipment): N/A  Fugitive emissions: N/A  Fugitive emissions: N/A                                    |

|   |                   | Fugitive emissions: 3.7 tCO <sub>2</sub> e           |
|---|-------------------|--|
|   |                   | Process emissions: N/A                               |
|   | Bentley Mumbai    | Natural Gas: N/A                                     |
|   |                   | Fuels (owned vehicles): N/A                          |
|   |                   | Fuels (stationary equipment): N/A                    |
|   |                   | Fugitive emissions: 1.9 tCO <sub>2</sub> e           |
|   |                   | Process emissions: N/A                               |
|   |                   | Natural Gas: N/A                                     |
|   | D. J. N. D.H.     | Fuels (owned vehicles): 1.1 tCO <sub>2</sub> e       |
|   | Bentley New Delhi | Fuels (stationary equipment): 1.7 tCO <sub>2</sub> e |
|   |                   | Fugitive emissions: 0.6 tCO <sub>2</sub> e           |
|   |                   | Process emissions: N/A                               |
|   |                   | Natural Gas: N/A                                     |
|   | Pontlay Hydorobod | Fuels (owned vehicles): 13.2 tCO <sub>2</sub> e      |
|   | Bentley Hyderabad | Fuels (stationary equipment): 0.8 tCO <sub>2</sub> e |
|   |                   | Fugitive emissions: 0.5 tCO <sub>2</sub> e           |
|   |                   | Process emissions: N/A                               |
|   | Bentley Muscat    | Natural Gas: N/A                                     |
|   |                   | Fuels (owned vehicles): N/A                          |
|   |                   | Fuels (stationary equipment): N/A                    |
|   |                   | Fugitive emissions: 3.6 tCO <sub>2</sub> e           |
|   |                   | Process emissions: N/A                               |
|   |                   | Location-based:                                      |
|   | Bentley Dubai     | Imported Electricity: 357.7 tCO <sub>2</sub> e       |
|   |                   | Imported Heat: N/A                                   |
|   |                   | Imported Steam: N/A                                  |
|   | Bentley Abu Dhabi | Location-based:                                      |
|   |                   | Imported Electricity: 161.1 tCO <sub>2</sub> e       |
| Scope 2 – Energy<br>Indirect Emissions: |                   | Imported Heat: N/A                                   |
| mun'ect Emissions.                      |                   | Imported Steam: N/A                                  |
|   |                   |  |
|   |                   | Location-based:                                      |
|   | Bentley Jeddah    | Imported Electricity: 340.3 tCO <sub>2</sub> e       |
|   | Benney Jeddan     | Imported Heat: N/A                                   |
|   |                   | Imported Steam: N/A                                  |
|   | Bentley Riyadh    | Location-based:                                      |

|  |                          | Imported Electricity, 215 1 tCO-c              |
|--|--------------------------|--|
|  |                          | Imported Electricity: 215.1 tCO <sub>2</sub> e |
|  |                          | Imported Heat: N/A                             |
|  |                          | Imported Steam: N/A                            |
|  | Bentley Al Khobar        | Location-based:                                |
|  |                          | Imported Electricity: 324.5 tCO <sub>2</sub> e |
|  |                          | Imported Heat: N/A                             |
|  |                          | Imported Steam: N/A                            |
|  |                          | Location-based:                                |
|  |                          | Imported Electricity: 337.5 tCO <sub>2</sub> e |
|  | Bentley Doha             | Imported Heat: N/A                             |
|  |                          | Imported Steam: N/A                            |
|  |                          | Location-based:                                |
|  |                          | Imported Electricity: 97.9 tCO <sub>2</sub> e  |
|  | Bentley Doha – The Pearl | Imported Heat: N/A                             |
|  |                          | Imported Steam: N/A                            |
|  |                          | Location-based:                                |
|  |                          | Imported Electricity: 62.3 tCO <sub>2</sub> e  |
|  | Bentley Kuwait           | Imported Heat: N/A                             |
|  |                          | Imported Heat: N/A  Imported Steam: N/A        |
|  |                          |  |
|  |                          | Location-based:                                |
|  | Bentley Bahrain          | Imported Electricity: 288.6 tCO <sub>2</sub> e |
|  |                          | Imported Heat: N/A                             |
|  |                          | Imported Steam: N/A                            |
|  |                          | Location-based:                                |
|  | Bentley Egypt            | Imported Electricity: 20.9 tCO <sub>2</sub> e  |
|  | Бенцеу Едурі             | Imported Heat: N/A                             |
|  |                          | Imported Steam: N/A                            |
|  |                          | Location-based:                                |
|  |                          | Imported Electricity: 22.5 tCO₂e               |
|  | Bentley Cape Town        | Imported Heat: N/A                             |
|  |                          | Imported Steam: N/A                            |
|  |                          | Location-based:                                |
|  | Bentley Johannesburg     | Imported Electricity: 202.2 tCO <sub>2</sub> e |
|  |                          | Imported Heat: N/A                             |
|  |                          | Imported Steam: N/A                            |
|  | Doutloy Doingt           |  |
|  | Bentley Beirut           | Location-based:                                |

|            |                   | Imported Electricity: N/A                     |
|------------|-------------------|---|
|            |                   | Imported Heat: N/A                            |
|            |                   | Imported Steam: N/A                           |
|            |                   | Location-based:                               |
|            | Bentley Mumbai    | Imported Electricity: 19.3 tCO <sub>2</sub> e |
|            |                   | Imported Heat: N/A                            |
|            |                   | Imported Steam: N/A                           |
|            |                   | Location-based:                               |
|            | Bentley New Delhi | Imported Electricity: 67.1 tCO₂e              |
|            |                   | Imported Heat: N/A                            |
|            |                   | Imported Steam: N/A                           |
|            |                   | Location-based:                               |
|            | Bentley Hyderabad | Imported Electricity: 44.5 tCO <sub>2</sub> e |
|            |                   | Imported Heat: N/A                            |
|            |                   | Imported Steam: N/A                           |
|            |                   | Location-based:                               |
|            | Bentley Muscat    | Imported Electricity: 91.7 tCO <sub>2</sub> e |
|            |                   | Imported Heat: N/A                            |
|            |                   | Imported Steam: N/A                           |
| Exclusions | N/A               | N/A   |

### 3.3. Carbon offsets

| PAS 2060 Requirement | Information Relating to the Carbon Neutral Declaration   |  |
|----------------------|--|--|
| Offset methodology   | A sufficient number of offsets have been purchased by each Retailer of the required quality according to PAS2060 from Climate Impact Partners (CIP), a profit-for-purpose organization specializing in carbon offsetting services for corporates.  |  |
| Offset Confirmation  | corporates.  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.  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. |  |

|         | <ul> <li>supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures.</li> <li>stored and retired in an independent and credible registry.</li> </ul> |  |
|---------|--|--|
| 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 Bentley MEAI Retail Network in accordance to PAS 2060 for the period 1 January 2021 – 31 December 2030.  Carbon neutrality for the Bentley MEAI Retailer Network for the period 01/1/2021 and ending on 31/12/2030 will be achieved by October 2022. |  |  |  |  |  |  |

### 4.1. Carbon management plan

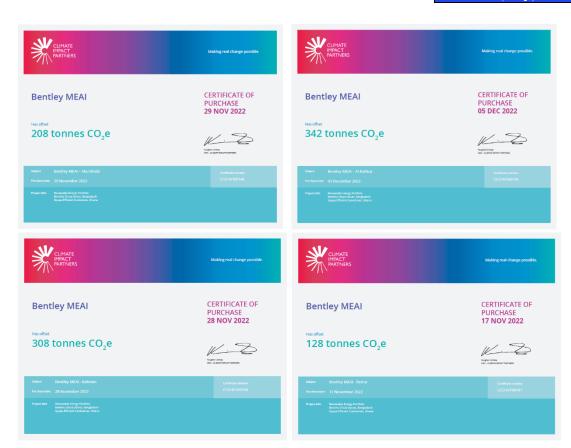
| PAS 2060 Requirement   | Information Relating to the Carbon Neutral Declaration   |  |  |  |  |
|--|--|--|--|--|--|
| Targets for GHG reduction<br>for the defined subject<br>appropriate to the timescale<br>for achieving carbon<br>neutrality | Bentley Motors will facilitate a recommended and targeted carbon reduction plan for each of its seventeen 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 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.   |  |  |  |  |
| Planned means of achieving and maintaining GHG emissions reduction   | <ul> <li>A comprehensive training plan 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 program will be facilitated by Bentley's official Global Retailer Academy with the ability to track attendance and completion of the course.</li> <li>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.</li> <li>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.</li> </ul> |  |  |  |  |

| 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 Care 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

### **Appendix 1: Offsets**

| SSC Hydro Energy Emissions Reductions Gyapa Ghana Cookstoves Gold Stoves Bondhu Bangla Chulu desh Cookstoves Chulu Gesh Energy Emissions Reductions  Emissions Reductions (VERs) 2017+ certification and retired on behalf 2015+ of the Carbon Trust's standard Trust's standard decomposition of the Carbon Trust's standard decomposition of t | Project<br>name       | Count<br>ry | Project type | Standard | Type of credits         | Total credits | Gener<br>ation<br>period | Retirement date  | Reference<br>No. & link to<br>registry                                 | Offset<br>volume<br>(tCO <sub>2</sub> e) |
|--|-----------------------|-------------|--------------|----------|-------------------------|---------------|--------------------------|--|--|--|
| Bondhu Chulu Bangla desh Cookstoves desh Chulu Bangla desh Chulu B | SSc<br>Hydro<br>Gyapa |             | Energy       | Gold     | Emissions<br>Reductions | 3307          |                          | retired within 6<br>months of<br>certification and   | https://registr<br>y.verra.org/ap<br>p/search/VCS                      | (rounded due to inability                |
| age=1  | Bondhu                | _           | Cookstoves   | Standard |                         |               | 2015+                    | of the Carbon<br>Trust's standard<br>portfolio clients<br>by ClimateCare<br>for carbon neutral | Gold Standard: https://registr y.goldstandar d.org/credit- blocks?q=&p | to by decimal offsets)                   |





























### **Appendix 2: Independent third-party assurance**



### Certificate of Achievement

#### Bentley Motors Limited MEAI Retailer Network

has achieved carbon neutrality related to the 01/01/2021 to 31/12/2021 baseline period and is committed to on-going carbon neutrality of the total carbon footprint for

#### Scope 1 & 2 emissions

Carbon Trust Assurance Limited certifies that this company has correctly calculated its carbon footprint for the year 01/01/2021 to 31/12/2021 and satisfactorily offset this to achieve carbon neutrality, in accordance with:

PAS 2060:2014 – Specification for the demonstration of carbon neutrality

A detailed list of certified results can be found in the associated Certification Letter CERT-13360.

Awarded: 15/12/2022

for and on behalf of Carbon Trust Assurance Ltd,

Hugh Jones, Managing Director

### Appendix 3: Additional supporting information for interested parties

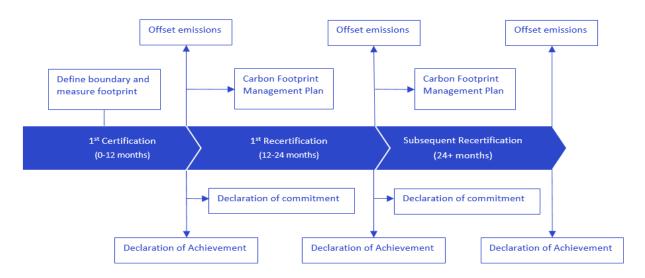


Figure 1. PAS 2060 certification process

**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]

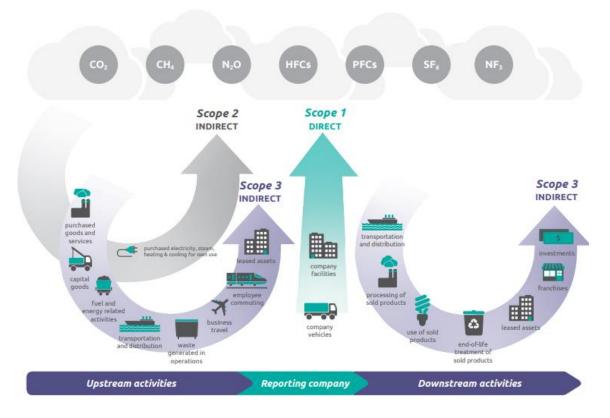


Figure 2. Organisational carbon footprinting

Source: Greenhouse Gas Protocol: <a href="http://ghgprotocol.org/">http://ghgprotocol.org/</a>