

# **BENTLEY MOTORS LIMITED**

## **Qualifying Explanatory Statement in support of the Achievement of and ongoing commitment to carbon neutrality**

Application Period: 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022

**Date:** 18 December 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:

1. has achieved carbon neutrality for its UK Operations for the period commencing 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022 (see Section 3); and
2. is committed to maintaining carbon neutrality for its UK Operations (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.



Andrew Robertson

Head of Site and Facilities Planning

## 2. General information

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Entity making PAS 2060 declaration:</b>	Bentley Motors Limited (BML)
<b>Subject of PAS 2060 declaration:</b>	UK Operations <i>The Bentley Motors Limited site is situated on Pyms Lane, Crewe and Service Parts Distribution Centre on Orion Park, Crewe in Cheshire. The site includes vehicle manufacturing and test areas, development offices and all associated supporting teams. Additionally, four satellite sites for Sales and Marketing, Car Scheme, Storage and Chief Executive along with all business-related travel are included in this declaration. Voluntary emissions have been included in relation to Working from Home (WFH). Bentley Motors Limited has included these emissions which have not been verified by the Carbon Trust.</i>
<b>Description of Subject:</b>	Bentley Motors Limited is a manufacturer and developer of high-quality luxury cars. Bentley Motors Limited has around 4,000 employees based in the Pyms Lane headquarters and local satellite sites.
<b>Rationale for selection of the subject:</b>	The subject was selected given it represents the operational control boundary of BML as defined by The UK Government Environmental Reporting Guidelines (including streamlined energy and carbon reporting guidance). The boundary for 2022 includes all the emissions required to be disclosed by unquoted large companies according to the above standard, namely:

	<p>Scope 1 emissions</p> <ul style="list-style-type: none"> <li>- Combustion of gas</li> <li>- Combustion of Biogas</li> <li>- Combustion of fuel for transport purposes</li> </ul> <p>Scope 2 emissions</p> <ul style="list-style-type: none"> <li>- Purchased electricity (location and market-based)</li> </ul> <p>Scope 3 emissions</p> <ul style="list-style-type: none"> <li>- BML have expanded the scope 3 requirements over the original baseline in line with our commitments. These include all air and rail business travel, global car hire and business mileage.</li> </ul> <p>Voluntary Emissions</p> <ul style="list-style-type: none"> <li>- Working from Home</li> </ul> <p>For further information and justification behind the choice of the standard please see Section 4.</p>
<b>Control approach:</b>	Operational Control
<b>Type of conformity assessment:</b>	Independent third-party certification (see Appendix 2)
<b>Baseline date for PAS 2060 programme:</b>	1st January 2018 – 31st December 2018
<b>Individuals responsible for evaluation and provision of data necessary for declaration:</b>	<p>Darren Oakes: Environmental &amp; CDM Functional Manager</p> <p>Alexander Hadfield: Environmental Engineer</p>

### 3. Declaration of achievement to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Declaration of achievement:</b>	Carbon neutrality of UK Operations achieved by Bentley Motors Limited in accordance with PAS 2060 in December 2023 for the period commencing 01/01/2022 and ending 31/12/2022, certified by the Carbon Trust.
<b>Recorded carbon footprint of the subject during the period stated above</b>	<p>29,882.67 (tCO<sub>2</sub>e) Location Based (see section 3.2 - Voluntary)</p> <p>1.82 (tCO<sub>2</sub>e/veh) Location Based (see section 3.2 – Voluntary)</p> <p>7,248.26 (tCO<sub>2</sub>e) Market Based (see section 3.2 - Voluntary)</p> <p>0.44 (tCO<sub>2</sub>e/veh) Market Based (see section 3.2 – Voluntary)</p> <p>See section 3.2 for further details.</p>

<b>Recorded carbon footprint of the subject during the previous period</b>	<p>34,288 (tCO<sub>2</sub>e) Location Based (see section 3.2 - Voluntary)</p> <p>2.31 (tCO<sub>2</sub>e/veh) Location Based (see section 3.2 – Voluntary)</p> <p>3,315 (tCO<sub>2</sub>e) Market Based (see section 3.2 - Voluntary)</p> <p>0.22 (tCO<sub>2</sub>e/veh) Market Based (see section 3.2 – Voluntary)</p> <p>See section 3.2 for further details.</p>
<b>Carbon offsets purchased</b>	<p>7,500 (tCO<sub>2</sub>e)</p> <p>See Annex 3 for further details.</p>

### 3.1. Carbon footprint methodology

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Description of the standard and methodology used to determine GHG emissions and reductions</b>	<p>The methodology was developed to be in accordance with the requirements of The UK Government Environmental Reporting Guidelines (Including streamlined energy and carbon reporting guidance) for unquoted large companies and was used to measure the GHG emissions and reductions of BML’s UK Operations in this certification. The methodology is to Measure, Reduce, Offset and Document &amp; Validate. This methodology is aligned with the WBCSD/WRI GHG Protocol, Corporate Accounting and Reporting Standard (which was used in the first PAS2060 certification of the Subject) in the way emissions sources are categorised. All the emission sources from the previous certification were calculated in the same way and were included in this certification, therefore a re-baselining calculation was not needed. It continues to include local satellite sites and employee travel on planes, trains, and global car hire (Scope 3) as additional emission sources included within the boundary of the footprint for this year. This is in line with BML’s ongoing commitment to assess and address those Scope 3 emission sources that are technically feasible, and cost-effective, to quantify in future certifications.</p> <p>The chosen methodology also provides updated guidance on dual-reporting (e.g., location and market-based) for gas consumption and how to account for “green gas”. This was directly relevant to the BML given that the procurement of Renewable Gas Guarantee of Origins (RGGOs) was one of the main planned means of reducing GHG emissions for this certification. Data from GHG emissions sources contributing over 90% of the footprint was obtained via direct metering or derived from fuel consumption, with appropriate National or International emissions factors applied.</p> <p>The provisions of the methodology for calculating the carbon footprint were applied as detailed and the principles set out in PAS 2060 were met. This allows for a high confidence in the data.</p>

<p><b>Justification for the selection of the methodologies chosen</b></p>	<p>The rationale for choosing the UK Government Environmental Reporting Guidelines is that its methodology is robust and is prescribed as appropriate for use in the quantification and reduction of GHG emissions for the purpose of achieving Carbon Neutral Certification to the PAS 2060: 2014 Specification for the demonstration of carbon neutrality.</p> <p>Data sources have been reviewed through third-party verification and include:</p> <p>Scope 1: Natural gas, biogas, oil, diesel, petrol and fugitive emissions. Energy data has been recorded, through metering, invoicing and refrigerant maintenance records to determine accurate footprint data.</p> <p>Scope 2: Electricity, recorded through half-hourly metering with appropriate market-based consideration under renewable electricity procurement contracts.</p> <p>Scope 3: Business Travel, Rail, Grey fleet, Air Travel (and voluntary working from home emissions). Based on expense records, and information from our finance teams and HR.</p>
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### 3.2. Carbon footprint

Carbon Footprint <i>(for latest footprinting year)</i>	Information Relating to the Carbon Neutral Declaration
<p><b>Total Carbon Footprint</b></p>	<p><b>Location-based:</b> 29,882.68 tCO<sub>2</sub>e</p> <p><b>Intensity split:</b> 1.82 tCO<sub>2</sub>e/veh</p> <p><b>Market-based:</b> 7,248.26 tCO<sub>2</sub>e</p> <p><b>Intensity split:</b> 0.44 tCO<sub>2</sub>e/veh</p> <p>See Annex 1 for further details.</p>
<p><b>Carbon Footprint Breakdown by Scope</b></p>	<p><b>Location-based:</b></p> <p>Scope 1: 17,669.19 tCO<sub>2</sub>e</p> <p>Intensity split: 1.08 tCO<sub>2</sub>e/veh</p> <p>Scope 2: 7,614.00 tCO<sub>2</sub>e</p> <p>Intensity split: 0.46 tCO<sub>2</sub>e/veh</p> <p>Scope 3: 3,496.48 tCO<sub>2</sub>e</p> <p>Intensity split: 0.21 tCO<sub>2</sub>e/veh</p> <p>Voluntary: 1,103.00 tCO<sub>2</sub>e</p> <p>Intensity split: 0.07 tCO<sub>2</sub>e/veh</p> <p><b>Market-based:</b></p> <p>Scope 1: 2,590.11 tCO<sub>2</sub>e</p> <p>Intensity split: 0.16 tCO<sub>2</sub>e/veh</p> <p>Scope 2: 58.67 tCO<sub>2</sub>e</p>

	<p>Intensity split: 0.004 tCO<sub>2</sub>e/veh</p> <p>Scope 3: 3,496.48 tCO<sub>2</sub>e</p> <p>Intensity split: 0.21 tCO<sub>2</sub>e/veh</p> <p>Voluntary: 1,103.00 tCO<sub>2</sub>e</p> <p>Intensity split: 0.07 tCO<sub>2</sub>e/veh</p> <p>See Annex 1 for further details.</p> <p><b>Voluntary:</b> Working from home emissions, BML has included these emissions which have not been verified by the Carbon Trust - (1,103.00 tCO<sub>2</sub>e)</p>
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### 3.3. Carbon reduction

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Reductions achieved</b>	<p>The carbon footprint reductions between the current carbon footprint (see section 3.2) and the baseline period are as follows:</p> <ul style="list-style-type: none"> <li>• Absolute reduction: 10,234 tCO<sub>2</sub>e</li> <li>• Intensity reduction: 0.59 tCO<sub>2</sub>e / vehicle</li> <li>• Percentage absolute reduction: -58.54 %</li> <li>• Percentage intensity reduction: -56.88 %</li> </ul> <p>The carbon footprint reduction between the current carbon footprint (see section 3.2) and the previous year of 2021 are as follows:</p> <ul style="list-style-type: none"> <li>• Absolute reduction: -3,933 tCO<sub>2</sub>e</li> <li>• Intensity reduction: -0.22 tCO<sub>2</sub>e / vehicle</li> <li>• Percentage absolute reduction: +118.65%</li> <li>• Percentage intensity reduction: +97.45%</li> </ul> <p>Increases in the above figures are mainly due to an increase in the total volume of vehicles produced, 14,788 in 2021 compared to 16,376 in 2022. This increase in volume led to an increase in fuel use for vehicle testing and transportation. There was also a large increase in business travel for 2022, mainly air travel, as during 2021 there was a large reduction due to the covid pandemic.</p>
<b>Baseline period</b>	2018
<b>Confirmation that there has been no change to the definition of the subject</b>	The subject of this assessment is confirmed as unchanged and that Bentley Motors Limited will continue with their core business as a manufacturer of vehicles
<b>Description of the means by which reductions have been achieved and any applicable assumptions or justifications</b>	Bentley Motors Limited has adopted a market-based approach. The market-based footprint in the baseline period amounted to 17,482 tCO <sub>2</sub> e. As part of the targets set for BML ongoing neutrality programme, reductions of 10,233.74 tCO <sub>2</sub> e were achieved during the period 01/01/2022-31/12/2022, lowering the market-based footprint to 7,248.26 tCO <sub>2</sub> e including the aforementioned scope 3 emissions (There were no additional Scope 3

	<p>emissions included in the 2018 baseline). These reductions were primarily driven by internal reductions, procurement of ReGo certified renewable electricity and procurement of RGGO certified Green Gas.</p> <p>Additionally, historical emission activity to date is summarised below.</p> <p>BML has undertaken various activities, in line with our own and Parent Companies (VW Group) targets, relating to climate change. BML will continue to act to reduce our Greenhouse Gas emissions over time. Our website section ‘Bentley and the Environment’ and ‘Responsible Manufacturing’ publicly document our achievements to date.</p> <p>Some of BML’s significant achievements relating to our Carbon Footprint are detailed below:</p> <ul style="list-style-type: none"> <li>○ First automotive manufacturer to be certified to the ISO 14001 Environmental Management System in 1999 and has been renewed since</li> <li>○ First Automotive manufacturer to be certified to the ISO 50001 Energy Management standard in 2011 and has been renewed since</li> <li>○ Carbon Trust ‘Carbon Standard’ certified 2012 - 2022</li> <li>○ Carbon Trust ‘Route to Net Zero’ certified since 2022</li> <li>○ 100% ReGo certified electricity purchase since 2017</li> <li>○ Introduction of 5MW Solar array on site roof space in 2013 and subsequent 2.7MW Solar Array on the carpark installed 2018</li> <li>○ Replacement of boilers completed at the end of 2018. Power consumption reduced from 5 x 12MW to 3 x 5.5MW</li> <li>○ 100% RGGO certified gas purchase since Oct 2019</li> <li>○ Continual rollout of LED lighting and Auto Detection controls across the Campus</li> <li>○ Continual baseload monitoring and optimisation</li> <li>○ Set the heating temperature to 18C across Campus in all areas</li> <li>○ Transition of Maintenance vehicles from Internal Combustion Engines to Battery Electric Vehicles</li> </ul>
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**3.4. Carbon offsets**

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Offset methodology</b>	The project which has been chosen for this verification are Gold Standard Project 7525 – BIM Solar Farm located in Vietnam.

<b>Offset Confirmation</b>	<p>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.</p> <p>Carbon offsets are verified by an independent third-party verifier.</p> <p>The credits from the selected carbon offset projects are:</p> <ul style="list-style-type: none"> <li>• only issued after the emission reduction has taken place.</li> <li>• retired within 12 months from the date of the declaration of achievement.</li> <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>
<b>Offsets</b>	<p>Full details of the carbon offsets included in making this declaration are provided in Annex 3. BML have purchased offsets to cover their verified footprint as well as unverified voluntary emissions.</p>

## 4. Declaration of ongoing commitment to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Declaration of on-going commitment:</b>	<p>Bentley Motors Limited commits to maintain carbon neutrality for UK Operations in accordance to PAS 2060 for the period 31/12/2023.</p> <p>Carbon neutrality for UK Operations for the period 2023 will be achieved by October 2024.</p>

### 4.1. Carbon management plan

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	<ul style="list-style-type: none"> <li>○ Bentley has committed that by 2025 there will be a reduction of 75% tCO<sub>2</sub>e emissions over a baseline year of 2010</li> <li>○ As evidenced in this statement, significant improvements have already been made, and continual improvements will continue leading to small further reduction and achieving the target point in 2025.</li> </ul>
Planned means of achieving and maintaining GHG emissions reduction	<p>On-going Emissions Reduction Plan – for the PAS 2060 Commitment Period (01/01/2018-31/12/2025). The on-going plan to reduce emissions over the commitment is summarised below:</p> <ul style="list-style-type: none"> <li>○ Bentley Environmental Management Manual which is designed to encourage energy efficiency</li> <li>○ Continued commitment to carbon neutral operations (Scope 1 and 2) up to and including December 2025</li> </ul>



	<ul style="list-style-type: none"> <li>○ The targets set for and achieved within this certification period were:</li> <li>○ Continuation of GreenGas certified BioGas for all on-site operations in 2023</li> <li>○ Continuation of Environmental Mission Statement outlining 3 key action areas of Climate Change, Resources and Environmental Compliance</li> <li>○ Inclusion within VW AG's Science Based Target programme</li> <li>○ Certification to ISO 50001 (2018)</li> <li>○ Inclusion of above commitment into BML's 'Environmental &amp; Energy Policy Statement'</li> </ul> <p>Training of indirect Colleagues with 'Bentley Environmental Operations Awareness' which featured sections on Energy and Emissions.</p> <p>The following measures will be followed to assess performance against the plan.</p> <ul style="list-style-type: none"> <li>○ Achievement of Carbon Trust 'Route to Net Zero' certification, which requires emissions reductions</li> <li>○ Continuation of Environmental Objectives/Targets 2023 which are reviewed quarterly with Senior Management</li> <li>○ Continual improvement activities at a local level planned for 2023 onwards <ul style="list-style-type: none"> <li>• Boiler house facility operational optimisation IE seasonal optimisation for time and temperature</li> <li>• Implementation of additional solar PV capacity</li> <li>• Facility optimisation LED lighting continuation</li> <li>• Facility optimisation Maintenance vehicle conversion to Electric</li> <li>• 100% Renewable 2<sup>nd</sup> Generation Biofuel tank installation to support local fleet requirements</li> <li>• Weather station installation to support wind energy unit trials.</li> </ul> </li> </ul>
<p>The offset strategy to be adopted</p>	<p>VW Group hold a portfolio of Carbon Instruments in excess of the BML's requirement for the period.</p> <p>VW Group manage this portfolio on behalf of BML</p> <p>BML advise VW Group on the volume of carbon instruments that need to be retired to cover the operational emissions for that period</p> <p>Carbon Instruments relating to the application period 1st January 2022 - 31st December 2022 were retired in November 2023</p>

# Annex of Qualifying Explanatory Statement

## Annex 1: Greenhouse gas emissions summary

### A1.1 Carbon footprint details

Information Relating to the Carbon Neutral Declaration					
Carbon Footprint		2018 (baseline year) (tCO <sub>2</sub> e)	2021 (previous period if different to baseline) (tCO <sub>2</sub> e)	2022 (application period) (tCO <sub>2</sub> e)	
<b>Total Carbon Footprint</b>		<b>Location-based:</b>	27,661	34,288	29,882.67
		<b>Market-based:</b>	17,482	3,315	7,248.26
<b>Carbon Footprint Breakdown by Scope</b>	<b>Scope 1 – Direct emissions:</b>	Natural Gas:	-	LB: 43.5 MB :43.5	LB: 15,079.08 MB: 0.00
		Biogas:	-	LB: 15,641 MB: 19	LB:0.00 MB: 0.00
		Fuels (owned vehicles):	-	LB: 980 MB: 980	LB: 2,142.49 MB: 2,142.49
		Fuels (stationary equipment):	-	LB: 6.5 MB: 6.5	LB: 8.28 MB: 8.28
		Fugitive emissions:	-	LB: 376 MB: 376	LB :439.35 MB:439.35
		<b>Total:</b>	17,482	<b>LB: 17,047 MB: 1,425</b>	<b>LB: 17,669.20 MB: 2,590.12</b>
	<b>Scope 2 – Energy Indirect Emissions:</b>	Location-based: Imported Electricity:	10,179	7,850	7,614
		Market-based: Imported Electricity:	N/A	109	58.67
	<b>Scope 3 – Other Indirect</b>	Category 6 – Business travel	-	678	3,497

	<b>GHG Emissions:</b>				
	<b>Voluntary</b>	Working from home emissions	N/A	1,103	1,103

### A1.2 Methodology overview

Requirement	Information Relating to the Carbon Neutral Declaration
<b>Boundary of the product</b>	<ul style="list-style-type: none"> <li>This Declaration relates to Bentley’s operations on the main Campus in Crewe and surrounding Satellite locations within the vicinity of Cheshire only. It does not include the motor car Products made at the Crewe Campus. This includes the business travel of the Bentley Colleagues along with voluntary Working From Home emissions.</li> </ul>
<b>Boundary of carbon footprint</b> (the greenhouse gas emissions system considered)	<ul style="list-style-type: none"> <li>The life cycle Carbon footprint boundary covered by this certification is the ‘Manufacturing’ stage including emissions from burning gas for Production Processes and heating, burning Hydrocarbons for testing motor car engines and back-up generators along with aircon gas losses based on GWP CO<sub>2</sub> equivalents.</li> </ul>

### A1.3 Geographical Areas of Emissions Overview:

Emissions Sources	Geographical Area
Bentley Motors Ltd Main Campus and surrounding Satellite Sites	Cheshire, United Kingdom





*We are delighted to confirm the retirement of*  
**7500 Verified Emission Reductions (VERs)**

*by*  
**Retirement Bentley**

*on 21/11/2023*

**These credits were retired on behalf of Bentley Motors Ltd..**

**Offsetting residual emissions for carbon neutrality at the Crewe plant in 2022**

**Project: BIM Solar Farm**

*These credits have been retired, saving **7500** tonnes of CO2 emissions  
from being released into the atmosphere.*

*Thank you for investing in a safer climate and more sustainable world.*

[View retirement](#)

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Retirement certificates are hosted on the Gold Standard Impact Registry. [view your certificate.](#)

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## **Annex 3: Independent third-party assurance**



## Carbon Trust Assurance Ltd Assurance Statement

*Relating to Bentley Motors Limited's Greenhouse Gas Emissions Claim*

### Terms of Engagement

Carbon Trust Assurance Limited (CTA) was commissioned by Bentley Motors Limited to provide an independent, limited level of assurance on the following Selected Information:

- Scope 1 Direct location-based emissions
- Scope 1 Direct market-based emissions
- Scope 2 Indirect location-based emissions
- Scope 2 Indirect market-based emissions
- Scope 3 Business travel emissions

The Selected Information is presented within Bentley R2NZ CN Based on SECR Aug23 V3. We have not performed any work, and do not express any conclusion, over any other information that may be included in Bentley Motors Limited's Sustainability Report or on Bentley Motors Limited's website for the current year or for the previous periods unless otherwise indicated.

### Scope

This engagement covers the verification of emissions from anthropogenic sources of greenhouse gases included within the organisation's boundary.

- Organisational boundary: Crewe manufacturing site
- Control approach: Operational
- Reporting period: 01/01/2022-31/12/2022

### Our Conclusion

Based on the work we have undertaken and the evidence provided by Bentley Motors Limited, nothing has come to our attention that leads us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria.

The breakdown by scope is:

- Scope 1(location-based): 17,669 tCO<sub>2</sub>e
- Scope 1 (market-based): 2,590 tCO<sub>2</sub>e
- Scope 2 (location-based): 7,614 tCO<sub>2</sub>e
- Scope 2 (market-based): 59 tCO<sub>2</sub>e
- Scope 3: 3,496 tCO<sub>2</sub>e

This conclusion shall be read in the context of the remainder of this Assurance Statement, in particular the inherent limitations explained below and this report's intended use.

### Reporting Criteria

The Reporting Criteria used by Bentley Motors Limited is the HM Government Environmental Reporting Guidelines: including streamlined energy and carbon reporting guidance March 2019.



### Management Responsibility

The management of Bentley Motors Limited is responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or developing objective Reporting Criteria;
- measuring and reporting the Selected Information in accordance with the Reporting Criteria; and
- the contents and statements contained within the Report and the Reporting Criteria.

### Our Responsibilities

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria and to report to Bentley Motors Limited in the form of an independent limited assurance conclusion based on the work undertaken and the evidence obtained.

### Assurance Standards Applied

We performed our work in accordance with CTA's assurance methodology based on ISO 14064-3.

### Our Assurance Activities

Our objective was to assess whether the Selected Information is reported in accordance with the principles of completeness, comparability and accuracy. We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information, whether due to fraud or error, our work included, but was not restricted to:

- assessing the appropriateness of the Reporting Criteria for the Selected Information;
- conducting interviews with Bentley Motors Limited management to obtain an understanding of the key processes, systems, controls and related documentation in place over the preparation of the Selected Information;
- performing analytical reviews and detailed sampling of the Selected Information; and
- reading the Bentley Motors Limited's Sustainability Report and narrative accompanying the Selected Information in the Bentley Motors Limited's Sustainability Report with regard to the Reporting Criteria, and for consistency with our findings.

### Inherent Limitations

The accuracy and completeness of the Selected Information is subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. As such, this Assurance Statement should be read in connection with Bentley Motors Limited's Sustainability Report. For those subject matters with a limited assurance, the evidence-gathering procedures are more limited than with a reasonable assurance, and therefore less assurance is obtained than in an overall reasonable assurance statement.





#### CTA's Competence and Independence

CTA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach is rigorous and transparent.

For and on behalf of  
Carbon Trust Assurance Limited

A handwritten signature in black ink, appearing to read "M Hockaday".

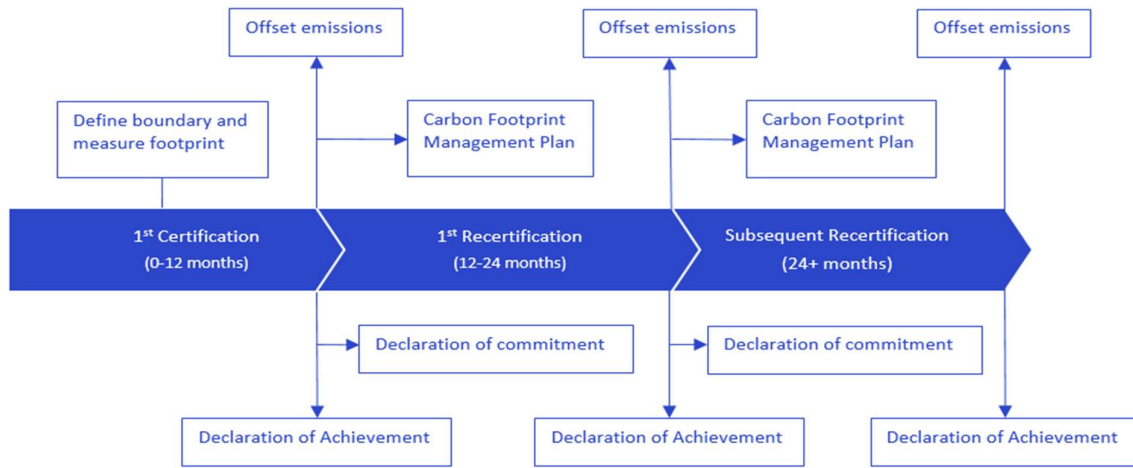
Martin Hockaday,  
Head of Assurance



Carbon Trust Assurance Ltd, London  
Email: [client.support@carbontrust.com](mailto:client.support@carbontrust.com)

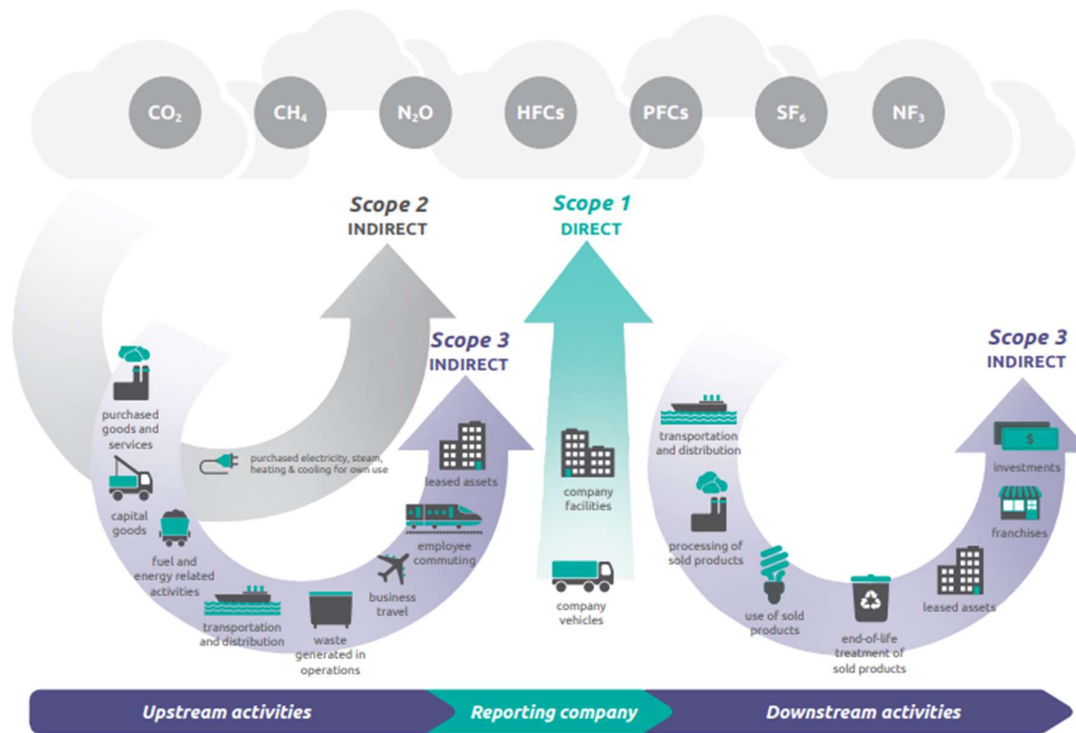
This assurance report is made solely to Bentley Motors Limited in accordance with the terms of the engagement contract between us. Those terms permit disclosure to other parties, solely for the purpose of Bentley Motors Limited showing that it has obtained an independent assurance report in connection with the Selected Information. We have not considered the interest of any other party in the Selected Information. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any other party other than Bentley Motors Limited for our work, for this assurance report or for the conclusions we have reached.

## Annex 4: 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/>