Carbon Offsetting Declaration 2025

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Introduction

This document forms the PAS 2060 Qualifying Explanatory Statement to demonstrate that Paye Stonework and Restoration Limited declared carbon offsetting in accordance with PAS 2060:2014 for its operational (Scope 1,2 and proportionate Scope 3) emissions for the period commencing 1 September 2024 to 31 August 2025.

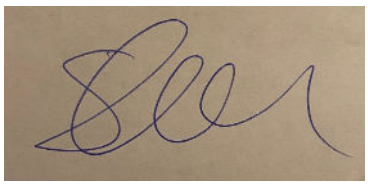
General Information

PAS 2060 Requirement	Response
Entity making declaration	Paye Stonework & Restoration Limited
Subject of PAS 2060 declaration	This declaration applies to the Scope 1 and Scope 2 emissions of Paye Stonework & Restoration Limited as defined within PAS 2060. This includes all offices and commercial premises for which Paye Stonework & Restoration Limited has financial control of energy consumption. As well as all leased vehicles and associated grey fleet (privately owned vehicles used for business), hired self drive plant, fuels usage (incl HVO) and homeworking.
Description of subject:	Paye Stonework & Restoration Limited is a leading specialist masonry and heritage conservation company working predominantly in London and the South East of England. The company is an Employee Ownership Trust
Rationale for selection of the subject:	For the fifth year of carbon offsetting Paye have focussed on the reduction our direct operations from our first year figures in those areas where we have comprehensive and accurate data. The scope of the greenhouse gas assessment underlying this declaration is the; • Direct emissions – GHG emissions from sources that are owned or controlled by the entity • Indirect energy – GHG emissions from the generation of energy utilised in direct connection to our activities. • Additional – Offsetting for Scope 3 business travel (international) Scopes 1 & 2 WTT, Homeworking & Self drive hire Articulated Vehicles The company is exploring tools and methods for Scope 3 measurement including spend analysis and has accounted for and offset a portion of emissions for 2024-2025.
Type of conformity assessment	Conformity assessment undertaken is self validation in accordance with PAS 2060 cl. 10.3.4
Baseline date Scope 1 & 2	1st September 2020 to 31st August 2021
Achievement period	1 September 2024 to 31 August 2025
Commitment period	1 September 2025 to 31st August 2026
Individuals responsible for evaluation and provision of data necessary for declaration:	Robert Greer, Director – Paye Stonework & Restoration Limited Stephanie Gibson, Environmental and Sustainability Manager – Paye Stonework and Restoration Ltd.

Please note that all information contained in the document is calculated using best available data and is believed to be correct at the time of issue. If any of the information presented was found to be incorrect the document would be updated and reissued.

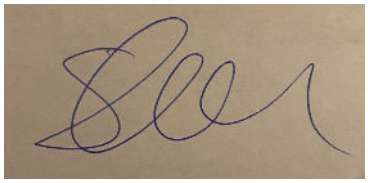
Declaration of achievement of carbon offsetting

This document forms the PAS 2060 Qualifying Explanatory Statement to demonstrate that Paye Stonework & Restoration Limited has offset its carbon emission in accordance with PAS 2060 with commitment to maintain for the period commencing 1st September 2025, self declared.

PAS 2060 Requirement	Paye Response
Benchmark date Scope 1 & 2	1st September 2020 to 31st August 2021
Recorded carbon footprint of the subject during the period stated above	118.56 tCO2 (Location Based)
Which PAS 2060 recognised methodology has been followed to achieve carbon offsetting	This assessment has been made in line with PAS 2060:2014 Specification for the demonstration of a carbon offsetting
How have the reductions in GHG emissions during the period been achieved	Internal reduction and offsetting
Period claiming carbon offsetting	1 September 2024 to 31 August 2025
Carbon footprint reduction target for period	N/A
Location of GHG emissions report supporting this claim	Appendix A
Location of the Carbon Footprint Management Plan	Appendix B
Location of the details describing the carbon offsets	Appendix C
Name of Senior Representative	**Signature**
Stephanie Gibson – Environmental and Sustainability Manager	

Declaration of ongoing commitment to carbon offsetting

Paye Stonework & Restoration Limited are committed to maintaining carbon offsetting for scope 1 and 2 emissions in accordance with PAS 2060 for the period commencing 1st September 2025.

PAS 2060 Requirement	Paye Response
Period during which the entity commits to maintaining carbon offsetting of the subject	1st September 2025 to 31st August 2026
Which method as recognised by PAS 2060, will be followed to achieve carbon offsetting?	WBCSD/WRI Greenhouse Gas Protocol, Corporate Accounting and Reporting standard (revised edition, March 2004).
Prior commitment to carbon offsetting made by entity	Yes
Carbon footprint of the subject for the historic reductions period (immediately prior to the start of the commitment).	635.56 tCO2e
Location of GHG emissions report supporting the claim	Appendix A
Location of the Carbon Footprint Management Plan	Appendix B
Name of Senior Representative	**Signature**
Stephanie Gibson – Environmental and Sustainability Manager	

Commitment to carbon offsetting

The Company will review the carbon emissions at the end of the commitment period and if required additional credits will be purchased or any unused credits will be rolled over to the next period.

As part of the Company's commitment to offsetting the Company will strive to reduce emissions through energy conservation measures and therefore reduce carbon offset requirements.

On-going Emissions Reduction Plan for the PAS 2060 Commitment Period

A full account of Paye's on-going initiatives and future investments for 2024 can be found in our Road to Net Zero proposal.

A summary of these is below:

On-going Commitments for 2025/26:

- Use of HVO BioFuels in site machinery and plant
- Use of HVO BioFuels in hired in vehicles
- Developing influence of the company sustainability working group
- Promotion of the Sustainable Development Induction Module
- Exploring carbon offset and reduction programme
- Reviewing procurement practices and supply chain
- Collaboration with Core subcontractors to innovate methods of working
- Net Zero Targets reset
- Mirco Learning Platform for GHG reduction training (internal & external)
- Audits and Inspections for site efficiency

Future investments planned:

- Continue to work with our supply chain partners to reduce their carbon emissions intensity.
- Continue to investigate opportunities for real-time system for monitoring electricity consumption to enable us to identify areas for improvement
- Investment in carbon reporting and recording software to capture Scope 3 emissions
- Successful utilization in procurement software to ensure material compliance (Cradle to Cradle)
- Supporting schemes in the industry and providing knowledge and best practice for reuse of natural stone products and deconstruction to maximise material reuse feasibility and retrofit
- Develop a Heritage and Conservation specific guide for best practice and low emission methods
- Data capture and target alignment with targets based on 1.5 degrees

Appendix A - Quantifying our Carbon Footprint

GHG Emissions Report

Emissions scope	Description	Emissions (tCO2e)
Scope 1	Direct emissions from company cars, vans, and fuel combustion (gas, diesel, HVO/BioFuels)	69.89
Scope 2	Indirect emissions from consumption of electricity including EVs	23.08
Scope 3	Inclusive of International business travel, homeworking, Scopes 1 & 2 WTT, Self-drive hire Articulated Vehicles	25.58
Total Paye Stonework & Restoration Emissions		118.56 (offset 119 tCO2e)

Methodology

Emissions have been calculated as tonnes of carbon dioxide equivalent (tCO2e) for Scope 1,2 & 3 using conversion factors listed in the relevant emission factors developed by the Department for Environment, Food and Rural Affairs (DEFRA) and the Department for Business, Environment & Industrial Strategy (BEIS) for reporting emissions. All Scope 2 emissions are calculated using the location based methodology.

We calculate our carbon footprint using the principles of the GHG protocol and ISO14064 and our carbon footprint is then verified by Carbon Footprint Ltd.

Paye Stonework & Restoration Limited categorises its GHG emissions as Scope 1 and 2 as described in the WBCSD/WRI Greenhouse Gas Protocol Reporting standard (revised edition, March 2004).

Key Assumptions

The carbon footprint includes business travel from company vehicles and grey fleet vehicles. Scope 3 international flights and rail travel have been included in this assessment.

Car Mileage; Private car usage for business purposes and company car usage is recorded as mileage completed alongside purchased fuel from business issued fuel cards. Where mileage is data source, GHG conversion factors relating to the vehicle type are applied to the mileage completed to provide tCO2e.

Client electricity; Where Paye have paid for client or leased assets electricity, usage (kWh) is taken from meter readings and is calculated/verified from billing information.

During 2024/25 the rates used were 14.63700p/kWh (Day) for electricity at the Mottingham office inclusive of energy providers Climate Change Levy 0.775 p/kWh +VAT.

Gravesend warehouse facility rates used were 38.5500p/kWh (day) and 31.20000 p/kWh (night) and inclusive of energy providers Climate Change Levy 0.775 p/kWh +VAT.

Data Quality

Confidence in the quality of the data supporting this GHG assessment is high. In total over 95% of carbon emissions are accounted for within the defined scopes (see above) and is based directly on utility bills/metering readings, and miles complete or derived from fuel consumed.

A breakdown of scope 1 and 2 emissions for 1st September 2024 to 31st August 2025 are detailed below. This footprint has been verified in accordance with ISO 14064-3.

With regards to scope 1 refrigerant leaks that can arise from the air conditioning units used in the everyday cooling/heating of our offices. No leaks occurred during this period.

The calculation uses the 2025 emission factors developed by the Department for Environment, Food and Rural Affairs (DEFRA) and the Department for Business, Environment & Industrial Strategy (BEIS) for reporting emissions.

Scope 3 emissions

Carbon emissions by scope 1st September 2024 – 31st August 2025

Scope	GHG Protocol Emission Category	Emission Source	Location-Based (tCO_2e)	Market-Based (tCO_2e)
1	Company owned vehicles	Company vehicles (PHEV)	2.36	2.36
	Fuel Use	Diesel (100% mineral diesel)	51.15	51.15
		Petrol (100% mineral petrol)	13.97	13.97
		LPG	2.38	2.38
		Biodiesel HVO	0.02	0.02
Scope 1 Total			69.89	69.89
2	Consumption of purchased electricity, heat steam and cooling	Electricity	16.88	23.08
Scope 2 Total			16.88	23.08
3.3	Fuel and energy related activities (not included in scope 1 or scope 2)	Scopes 1 and 2 WTT	21.15	19.58
		Transmission & Distribution	2.01	1.25
3.6	Business travel (not included in scope 1 or scope 2)	Flights	1.12	1.12
3.7	Employee commuting	Home-working	3.31	3.64
Scope 3 Total			27.58	25.58
All	Total Tonnes of CO_2e		114.34	118.56

Appendix B: Carbon footprint management plan

The quantification, reduction and offsetting of Paye Stonework & Restoration Limited has been achieved through the calculation of its carbon footprint, which has been calculated in accordance with the principles of the Greenhouse Gas Protocol Standard for Corporate Accounting and Reporting. The UK government conversion factors for company reporting have been utilised in the calculations, and emissions have been expressed in terms of Carbon Dioxide Equivalent (CO2e).

The Company has recently implemented a number of energy saving initiatives to reduce associated emissions, including:

- Changed energy suppliers to ones that provide energy from renewables
- Converting delivery vans to HVO biofuel capability
- Lease of electric van to distribute consumables throughout central London
- Investigate adopting using more HVO or bio-diesel, also known as FAME (Fatty Acid Methyl Esters) produced from vegetable oils. These fuel types can be used with no mechanical modification of vehicles and have a net emission saving of approximately 80 - 90% compared to standard petrol or diesel vehicles.
- Continue transitioning the vehicle fleet to battery electric vehicles.
- Switch the Gravesend site to a renewable electricity tariff backed by REGOs.
- Collect homeworking data through a short annual staff survey to capture ad-hoc homeworking and home heating type.

Full data capture (via electronic means) of Scope 3 data downstream and upstream emission data is planned for 2026-2027 period.

The company has reviewed its market position, including size, project type, available technology and project controls and has reset its 2030 Net Zero target to 2035.

PAS2060 Requirement	Response
Statement of commitment to carbon offsetting for the defined subject	Paye is committed to achieving carbon offsetting for their operations.
Timescale for achieving carbon offsetting	The target is to be operationally (scope 1 and 2) carbon neutral was achieved in 2021 (via offsetting)
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon offsetting	Paye is committed to reducing direct carbon emissions from energy consumption by 50% by 2029 (compared to the 2021 footprint of 172tCO2e calculated according to the GHG Protocol).
Planned means of achieving and maintaining GHG emissions reduction including:	Existing initiatives to reduce GHG emissions include:
Assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions;	• Decommissioning and replacing equipment well before its end of life, thus capitalising on technological improvements in power efficiency. • Using internationally recognised certificates to verify product efficiency at purchase. For example our standard issue laptops, desktops and printers (which account for 90% of Office IT equipment purchases) all have either Energy Star or Blue Angel certification. • Provision of video conferencing, laptops and other technology to enable home working and reduce travel. • No provision of fossil fuelled company vehicles to disincentivise travel. • Local management of heating and air conditioning systems to reduce wasted consumption. • Local energy reduction initiatives. For example, participate in the government's 'cycle to work' scheme
New initiatives, to support achievement of GHG reductions include:	• Long-term hybrid working models requiring less office-based work. • Mandating minimum hybrid company vehicles procured • Behaviour change initiatives and micro learning to incentivise and encourage energy reduction and educate the supply chain.
If the entity has made offsets and achieved carbon offsetting to-date, a description of these offsets should be provided here. Information should include:	Carbon offsets equivalent to 635.56 tCO2e were purchased from a Verified Certifying Scheme (VCS) approved carbon offset provider (Carbon Footprint)
• Which GHG emissions have been offset	All emissions for the period claimed
• The type of offset and projects involved	The scheme provides various sustainability and power provision projects around the world.
• The scheme through which the offsets were made	Carbon Footprint Limited

• The number and type of carbon credits alongside the time period over which the credits were generated and the date(s) of their retirement.	Registry certificates for the scheme can be found in the Appendix D
The offset strategy to be adopted to meet the achievement to carbon offsetting element of PAS 2060. This should include: • An estimate of the quantity of GHG emissions to be offset; • The nature of the offsets; • The likely number and type of credits.	Paye is committed to retaining carbon neutral status for at least the next three years. Offset schemes will be carefully selected from recognised certification schemes. Going forward the scope of offsets purchased will be increased to include some scope 3 emissions. In the first instance this will be the emissions arising from our closest supply chain partners.
Statement on the fact that PAS 2060 certification has been provided by a third-party verifier. What type of conformity assessment has been undertaken?	Carbon Footprint has independently certified the company's carbon footprint in accordance with ISO 14064-3. They have also provided independent assurance of Paye's carbon offsetting status in accordance with PAS 2060.

Appendix C - Carbon offset proposals

The carbon offsetting strategy for Paye Stonework & Restoration Limited is to offset the scope 1,2 & proportionate scope 3 emissions(business travel and employee homeworking related).

The total amount of offsets claimed during the claiming period is 119tCO2e that was procured through the Carbon Footprint (CFP INV-14356)

In addition 11 Kenya Trees were planted.

The carbon reduction projects considered are detailed below.

Project name	Standard and registry type	Actual carbon offsets *(credits/tCO2e)*
Carbon Offsetting 119 tCO2 using VCS project - Qianbei Afforestation Project	Verified Carbon Standard (VCS) approved carbon credits	119.00

PAYE

Appendix D - VCS Carbon Offsetting Certification

carbon footprint™

This certificate acknowledges that

Paye Stonework & Restoration Limited

has contributed to global Net Zero goals by funding the mitigation of

119 tonnes of carbon dioxide (CO_2)

through the following verified climate project:

VCS2082 / Qianbei Afforestation Project / 119 tCO_2

and funded the planting of 11 trees in Kenya
to support biodiversity and future carbon sequestration

Date: 26/10/2026

John Buckley
Managing Director, Carbon Footprint Ltd
www.carbonfootprint.com

Certificate ID: cert-inv-14356-1794415013622