



Ground Control

Qualifying Explanatory Statement in support of the Achievement of and Ongoing Commitment to Carbon Neutrality

Application Period: 01/04/2022 - 31/03/2023

Date: November 2023

1. Executive Summary

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

1. has achieved carbon neutrality for the organisation for the period commencing 1st April 2022 to 31st March 2023 (see Section 3); and
2. is committed to maintaining carbon neutrality for the organisation (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.



Jason Knights

Ground Control Managing Director

06/09/2023

2. General information

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Entity making PAS 2060 declaration:	Ground Control Ltd
Subject of PAS 2060 declaration:	Ground Control's UK sites and operations, including business travel.
Description of Subject:	<p>Ground Control's Core Purpose is 'Caring for Our Environment'. We create and maintain external spaces that are safe and enjoyable for all. We deliver of a full range of external services including Grounds Maintenance, Winter Maintenance, Landscape Construction, Rail and Utility Vegetation Management, Electric Vehicle Charging Installations and Consultancy Services. We operate within the UK, across a wide range of sectors and clients.</p> <p>We deliver external services on a Project, Planned Preventative and Reactive basis through four operational Divisions. These consist of management teams, home based contract managers, supervisors, and site-based teams. The Divisions are supported by six, predominantly office based, departments: ICT, HR, BD, Finance, HSQE and Client</p>

	<p>Services. Works are delivered on the ground by field teams and directly employed labour.</p> <p>We have defined our scope as the emissions that are directly under our control.</p>
Rationale for selection of the subject:	The entire organisation was selected to enable the full carbon footprint of our business operations to be quantified, verified, and certified. This gives us a recognised and credible baseline from which to develop effective carbon reduction plans and reduce our environmental impact year on year.
Control approach:	Operational Control
Type of conformity assessment:	Independent third-party certification (see Appendix 2)
Baseline date for PAS 2060 programme:	01.04.2019 – 31.03.2020
Individuals responsible for evaluation and provision of data necessary for declaration:	<p>Sophie Stephens - Head of Environment and Sustainability</p> <p>Olivia Hillman – Environmental Advisor</p>

3. Declaration of achievement to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Declaration of achievement:	Carbon neutrality of the organisation achieved by Ground Control Ltd in accordance with PAS 2060 at November 2023 for the period commencing April 2022 to March 2023, certified by the Carbon Trust.
Recorded carbon footprint of the subject during the period stated above	<p>3,547.78 tCO₂e according to the market-based method</p> <p>See section 3.2 for further details.</p> <p>18.15 tCO₂e/£m intensity metric</p>
Carbon footprint reduction target for period (market-based)	<ul style="list-style-type: none"> • Mobile Fuel reduction – Reduce by 10% per year (on an intensity metric relative to revenue) from 01.04.2020 at 23.34 tCO₂e/£m • Stationary Fuel reduction – Reduce by 5% per year (on an intensity metric relative to revenue) from 01.04.2020 at 4.38 tCO₂e/£m • Electricity - Reduce market-based electricity emissions to zero by 2030 • Electricity - Reduce by 10% per year (on an intensity metric relative to revenue) from 01.04.2020 at 1.06 tCO₂e/£m, • Business Travel – Reduce by 10% per year (on an intensity metric relative to revenue) from 01.04.2020 at 1.95 tCO₂e/£m

	<ul style="list-style-type: none"> • Grey Fleet - Reduce by 5% per year (on an intensity metric relative to revenue) from 01.04.2020 at 1.77 tCO₂e/£m
Carbon footprint reduction achieved for period (market-based)	<ul style="list-style-type: none"> • Overall footprint reduction – Reduced by -21% intensity reduction from 23.03 tCO₂e/£m FY2021 to 18.15 tCO₂e/£m FY2022 • Mobile Fuel reduction – Reduced by -20% intensity reduction tCO₂e/£m from 12.19 tCO₂e/£m FY2021 to 11.43 tCO₂e/£m FY2022 • Stationary Fuel reduction - Reduced by -43% intensity reduction tCO₂e/£m from 9.16 tCO₂e/£m FY2021 to 5.27 tCO₂e/£m FY2022 • Grey Fleet - Reduced by -25% intensity reduction tCO₂e/£m from 0.74 tCO₂e/£m FY2021 to 0.56 tCO₂e/£m in FY2022 <p>See section 3.3 for further details.</p>
Carbon offsets purchased	<p>3,548 (tCO₂e)</p> <p>See section 3.4 for further details.</p>

3.1. Carbon footprint methodology

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<p>Description of the standard and methodology used to determine GHG emissions and reductions</p>	<p>The methodology for calculating the carbon footprint was as follows:</p> <ul style="list-style-type: none"> • Natural Gas – Meter readings are collected from supplier invoices for the consumption in kWh. • Refrigerants – Engineers report does not state any gases were lost and replaced during maintenance visit. • Other purchased fuels – Data extracted from internal expenses system; this is mostly recorded as litres, but some processing was required when only spend is provided. A data hierarchy was applied prioritising quantity where available alternatively dividing value by the average price per litre. • Owned vehicles – Litre consumption by fuel type from company fuel card provider annual report. • Electricity (buildings) – Meter readings are collated from invoices; some assumptions were made where there are data gaps but very few. • Electricity (EVs) – Data extracted from internal expenses system where colleagues upload claims for home charging (green tariffs) and road charging (assumed non- renewable energy). Data also from company fuel card provider annual report and Tesla supercharging account (both assumed non- renewable energy). • Grey fleet – Data from internal expenses system is recorded by spend which was converted to distance using the reimbursement rates per mile. • Business travel – Data mostly collated from our travel management provider with travel type and distance provided.

	<p>Some data extracted from our internal expenses system with destination details from receipts uploaded by colleagues.</p> <p>This methodology was developed to be in accordance with the requirements of the GHG Protocol and verified in accordance with the ISO 14064-3 standard.</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.</p>
<p>Justification for the selection of the methodologies chosen</p>	<p>The justification for calculating the carbon emissions by the methodology stated above and any assumptions made:</p> <ul style="list-style-type: none"> • Natural Gas – Meter readings are collated by the reception team for Kingfisher House, for our other offices this information is collected from supplier invoices where staff are not readily available to take monthly readings. • Other purchased fuels – Litres purchased is extracted from our Dynamics procurement system which is entered by our purchasing team alongside fuel type. The accuracy of the data is very strong and only rarely is litres not provided so therefore is calculated from spend with the average pump price in pence/litre from the government public database. • Owned vehicles – Fuel card provider collates this data on behalf of the Fleet team in litres. • Electricity (buildings) – Meter readings are collated by the reception team for Kingfisher House, for our other offices this information is collected from supplier invoices where staff are not readily available to take monthly readings. • Electricity (EVs) – Where consumption in kwh is not given by colleagues in the expenses system, the reimbursement rate is used. Electricity consumption in kwh is provided by Tesla and our fuel card provider. Assumptions were made that when using public charging stations these were not supplied by green energy. • Grey fleet – To calculate mileage a reimbursement rate was applied to calculate the litres of fuel purchased as available from the expenses system. • Business travel – Journey details and distance travelled is extracted from our travel management provider. Journey details can sometimes not be extracted from the information on the expenses system; therefore, a rate was applied depending on the transport mode to estimate distance from spend. <p>This footprint adheres to the requirement of GHG Protocol which is a respected and accepted methodology. This method was chosen as it provides internationally recognized approach to the calculation of representative product CO₂e footprints and meets the requirements of</p>

	<p>PAS 2060 for the substantiation of GHG emissions (PAS 2060:2014: 5.2.2 to 5.2.4).</p> <p>Included in this footprint is all the direct emissions under Ground Control's operational control, scope one, two and scope three business travel only. All other scope three emission categories relevant to our operations are calculated as part of our net zero commitment and monitoring. These emissions are spend based using EEIO emission factors, whereas we use more accurate primary data and BEIS emission factors in the carbon footprint detailed in this document.</p> <p>An intensity metric has been selected to normalize emissions due to the changes in organisational activity. Ground Control is on an ambitious growth plan to expand all our business units and double in size by 2026. Therefore turnover (£m) has been used to refer to our footprint to the amount of greenhouse gas emissions per unit of activity.</p>
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3.2. Carbon footprint breakdown

Carbon Footprint <i>(for latest footprinting year)</i>	Information Relating to the Carbon Neutral Declaration
Total Carbon Footprint	Location-based: 3,668 tCO ₂ e Market-based: 3,548 tCO ₂ e
Carbon Footprint Breakdown by Scope	Location-based: Scope 1: 3,303 tCO ₂ e Scope 2: 193 tCO ₂ e Scope 3: 172 tCO ₂ e Market-based: Scope 1: 3,303 tCO ₂ e Scope 2: 73 tCO ₂ e Scope 3: 172 tCO ₂ e
Scope 1 – Direct GHG Emissions:	Natural Gas: 40 tCO ₂ e Fuels (owned vehicles): 2,234 tCO ₂ e Fuels (mobile sources): 1,029 tCO ₂ e
Scope 2 – Energy Indirect Emissions:	Location-based: Imported Electricity: 193 tCO ₂ e Market-based: Imported Electricity: 73 tCO ₂ e

Scope 3 – Other Indirect GHG Emissions:	Category 6 – Business travel 172 tCO ₂ e
Exclusions	Because business travel and grey fleet are directly under our control with accurate data available, these were previously selected for the baseline carbon footprint. Ground Control calculates all other scope 3 emissions relevant to our operations as part of our net zero calculation.

3.3. Carbon reduction

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration																									
Reductions achieved	<p>The carbon footprint (market-based) reductions between the current FY22-23 carbon footprint (see section 3.2) and the baseline period are as follows:</p> <ul style="list-style-type: none"> • Absolute: +184 tCO₂e • Intensity reduction: -13 tCO₂e / £m • Percentage absolute: +5% • Percentage intensity reduction: -42% 																									
Baseline period	01.04.2019 – 31.03.2020 3,364 tCO ₂ e, according to the market-based method																									
Economic growth rate	<table border="1"> <thead> <tr> <th></th> <th>Carbon Footprint (tCO₂e)</th> <th>Turnover (£m)</th> <th>Intensity metric (tCO₂e/£m)</th> <th>Increase in turnover from baseline (%)</th> </tr> </thead> <tbody> <tr> <td>FY2019-20</td> <td>3,364</td> <td>108.0</td> <td>31.13</td> <td>n/a</td> </tr> <tr> <td>FY2020-21</td> <td>2,672</td> <td>111.2</td> <td>24.03</td> <td>+2.9%</td> </tr> <tr> <td>FY2021-22</td> <td>3,331</td> <td>144.6</td> <td>23.03</td> <td>+30.14%*</td> </tr> <tr> <td>FY2022-23</td> <td>3,548</td> <td>195.5</td> <td>18.15</td> <td>+72.24%*</td> </tr> </tbody> </table> <p>* Economic growth rate has been reduced by inflation as per ONS Inflation and price indices - Office for National Statistics (ons.gov.uk). This has been calculated by reducing Ground Controls increase in turnover by the average monthly inflation rate between the reporting period (e.g., 81 – 8.76 = 72.24%). The monthly inflation rate for the reporting period is shown below:</p>		Carbon Footprint (tCO ₂ e)	Turnover (£m)	Intensity metric (tCO ₂ e/£m)	Increase in turnover from baseline (%)	FY2019-20	3,364	108.0	31.13	n/a	FY2020-21	2,672	111.2	24.03	+2.9%	FY2021-22	3,331	144.6	23.03	+30.14%*	FY2022-23	3,548	195.5	18.15	+72.24%*
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9.6	9.3	9.2	8.8	9.2	8.9																				
Confirmation that there has been no change to the definition of the subject	The definition of the subject remains unchanged through each stage of the methodology.																								
Description of the means by which reductions have been achieved and any applicable assumptions or justifications	<p>Ground Control have consistently achieved a year-on-year reduction in our intensity metric emissions across the whole company footprint. Because Ground Control are on a large business growth trajectory, a reduction in absolute emissions has not yet been achieved whilst our carbon reduction initiatives must balance an increase in operations and turnover. As the business grows we undertake more projects and maintenance visits for our nationwide clients, requiring more fuel for our plant/tools and more travel for our operational and office-based employees.</p> <p>During the baseline period FY2020-21, our business operations were impacted due to the coronavirus pandemic. Reduced business travel activities and energy demand for our offices has reduced emissions in these areas and then recorded an increase in FY2022-23.</p> <p>Ground Control has achieved an absolute reduction in the emissions arising from tools and equipment used on site (other fuel). This is due to the progress towards our target to use only non-fossil fuel powered hand tools by 2024.</p> <p>Our expansion of our electric fleet has reduced the emission intensity from grey fleet and company vehicle activity. This has not yet reduced by absolute emissions because Ground Control is currently gearing for business growth and has recently hired for many new roles.</p> <p>Most of our offices have been switched to a green tariff and therefore reducing scope two emissions from our buildings.</p>																								

3.4. Carbon offsets

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Offset methodology	Offsets purchased to balance our carbon emissions. The offset projects are verified by the Gold Standard and VCS as approved to PAS 2060 requirements.

Offset Confirmation	<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. 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"> • 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:	Ground Control commits to maintain carbon neutrality for the organisation in accordance with PAS 2060, as appropriate with our SBTi Net Zero commitments.

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	<p>Net Zero targets – verification with SBTi due December 2023</p> <ul style="list-style-type: none"> • Reduce absolute Scope 1 & 2 GHG emissions 90% by FYE 2030 from a FYE 2021 base year. • Reduce absolute Scope 3 GHG emissions 42% by FYE 2030 from a FYE 2021 base year. • Achieve net-zero GHG emissions across the value chain by FYE 2038. • Reduce absolute scope 1, 2 and 3 emissions 90% by FYE 2038 from a FYE 2021 base year. • Mobile Fuel reduction - Reduce by 10% per year (on an intensity metric relative to revenue) from 01.04.2020 at 23.34 tCO₂e/£m <ul style="list-style-type: none"> - Our passenger fleet is already 90% electric, but we predict a slower transition to electric for our bigger commercial vehicles.

	<p>The speed of transition will also depend on availability of technology and business growth.</p> <ul style="list-style-type: none"> • Stationary Fuel reduction - Reduce by 5% per year (on an intensity metric relative to revenue) from 01.04.2020 at 4.38 tCO2e/£m • Electricity - Reduce market-based electricity emissions to zero by 2030 from 01.04.2021, • Electricity - Reduce by 10% per year (on an intensity metric relative to revenue) from 01.04.2020 at 1.06 tCO2e/£m, <ul style="list-style-type: none"> - This will be achieved through encouraging the use of electric vehicle charging network powered by green tariffs energy and energy efficiency measures. • Business Travel - Reduce by 10% per year (on an intensity metric relative to revenue) from 01.04.2020 at 1.95 tCO2e/£m. <ul style="list-style-type: none"> - Reduction in emissions limited through business growth with non-local recruitment and potential business expansion to Southern Ireland • Grey Fleet - Reduce by 5% per year (on an intensity metric relative to revenue) from 01.04.2020 at 1.77 tCO2e/£m.
<p>Planned means of achieving and maintaining GHG emissions reduction</p>	<p>These are future targets yet to be achieved from our Ground Control Net Zero Strategy:</p> <ul style="list-style-type: none"> • Procure 100% electricity from renewable sources (for fixed energy use e.g., offices), we have engaged with all existing landlords to switch energy tariff and will agree a timeline with landlords Q4 FY23/24. • Continue to encourage electric vehicles to be charged with green energy tariffs at both home and public charging • Expand EV Fleet to 100% passenger vehicles by 2025. • All Ground Control 4X4 and commercial vehicles non- internal combustion engine by 2030 (in line with manufacturer/market capacity and to meet operational requirements). • All Ground Control small / hand tools non fossil fuel powered by 2024 (in line with manufacturer/market capacity and to meet operational requirements). • All other equipment (excl. vehicles and heavy plant) non fossil fuel powered by 2030 (in line with manufacturer/market capacity and to meet operational requirements). • Expand the use of non-fossil fuel in all our operations, where there is a sustainably sourced alternative by Q3 26/27. • Continue to promote employees switching to green energy tariffs at home for charging our EV fleet. • Annually report on scope three emissions and verify our net zero science-based targets with the SBTi. • Continually improve our data collection for accuracy and availability to allow for ease of monitoring and both internal/ external footprint

	<p>reporting. Action plan in place to continually improve this process and build a carbon reporting dashboard.</p> <ul style="list-style-type: none"> Continually improve our route optimisation to reduce travel of landscaping teams between site visits. Use fleet telematics to monitor and improve driver behaviours. Green travel policy and green travel plans to be developed and implemented for each office by Q4 23/24. Achieve ESOS phase 3 compliance by June 2024 and action the recommendations as highlighted by the ESOS auditor to improve energy efficiency. Ongoing net zero and carbon reduction communications plan in place for colleagues which will include a carbon training programme to reach all levels of the business. Developing a new asset management tool for owned tools and equipment to maintain servicing and maintenance for fuel efficiency.
<p>The offset strategy to be adopted</p>	<p>Ground Controls offset strategy to select and invest in projects:</p> <ul style="list-style-type: none"> Only used accredited schemes (VCS or Gold Standard) Within the £25k budget Aligned to the Sustainable Development Goals that reflect our GC values Selected a variety of projects to spread the risk (if any come under criticism in the future) Selected across different geographies and type to have a broader impact Avoided schemes that have criticised by the media for overstating their carbon credits Avoided schemes with unclear tangible benefits (e.g., cook stoves)

Appendix of qualifying explanatory statement

Appendix 1: Offsets

Project name	Country	Project type	Standard	Type of credit	Total credit	Generation period	Retirement date	Reference No. & link to registry	Offset volume (tCO ₂ e)
Bandirma Wind Project, Turkey	Turkey	Wind Power	Gold Standard	VER	1,774	2017	03/10/2023	GSF Registry (goldstandard.org)	1,774
500MW Ghani Treatment Plant	India	Solar Farm	VCS	VCU	1,774	2021	03/10/2023	Verra Registry	1,774
Total tonnes (tCO₂e) offset									3,548

Ground Control

has purchased,

3548 t CO₂e

of verified carbon credits to rebalance the organisation's scope 1 and 2 greenhouse gas emissions for FY 2022-23

Ground Control has invested in carbon credits from the following projects:

Verra Ghani Solar power project, India
Gold Standard Bandirma wind project, Turkey

Project Highlights:

887,800 tCO₂e fossil fuel derived emissions avoided each year in India

108,692 tCO₂e fossil fuel derived emissions avoided each year in Turkey



We are delighted to confirm the retirement of
3440 Verified Emission Reductions (VERs)
by
REDSHAW ADVISORS LIMITED
on 03/10/2023

Retirement on behalf of Ground Control carbon neutrality FY21/22 and FY22/23

Project: 60 MW Bandirma Wind Power Plant Project

*These credits have been retired, saving **3440** tonnes of CO2 emissions
from being released into the atmosphere.
Thank you for investing in a safer climate and more sustainable world.*

[View retirement](#)

Gold Standard

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

Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | goldstandard.org, +41 22 788 70 80, help@goldstandard.org



Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 03 Oct 2023, 3,439 Verified Carbon Units (VCUs) were retired on behalf of:

Ground Control Ltd

Project Name

Ghani Solar Renewable Power Project by Greenko Group

VCU Serial Number

12578-417569718-417573156-VCS-VCU-997-VER-IN-1-1792-01012021-31072021-0

Additional Certifications

Appendix 2: Independent third-party assurance



Certificate of Achievement

Ground Control Ltd

has achieved carbon neutrality related to the 01/04/2022 – 31/03/2023 application period and is committed to on-going carbon neutrality of the total carbon footprint for

All Operations – Scope 1, 2 and Scope 3 (Business Travel)

Carbon Trust Assurance Limited certifies that this company has correctly calculated its carbon footprint for the year 01/04/2022 – 31/03/2023 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-13575

Awarded: 23rd November 2023

for and on behalf of Carbon Trust Assurance Ltd,

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

Martin Hockaday,
Head of Assurance

This certificate is for presentation purposes only. Please do not copy or circulate this certificate without the Certification Letter and associated Annexes where full details on the scope of the certification are documented. This certificate remains the property of Carbon Trust Assurance Limited and is bound by the conditions of the contract. Information and Contact: Carbon Trust Assurance Limited is registered in England and Wales under Company number 06547658 with its Registered Office at Level 5, Arbor, 255 Blackfriars Road, London SE1 9AX, UK. Telephone: +44 (0) 20 7 170 7000. Carbon Trust Assurance Limited is a fully owned subsidiary of the Carbon Trust.

Appendix 3: Additional supporting information for interested parties

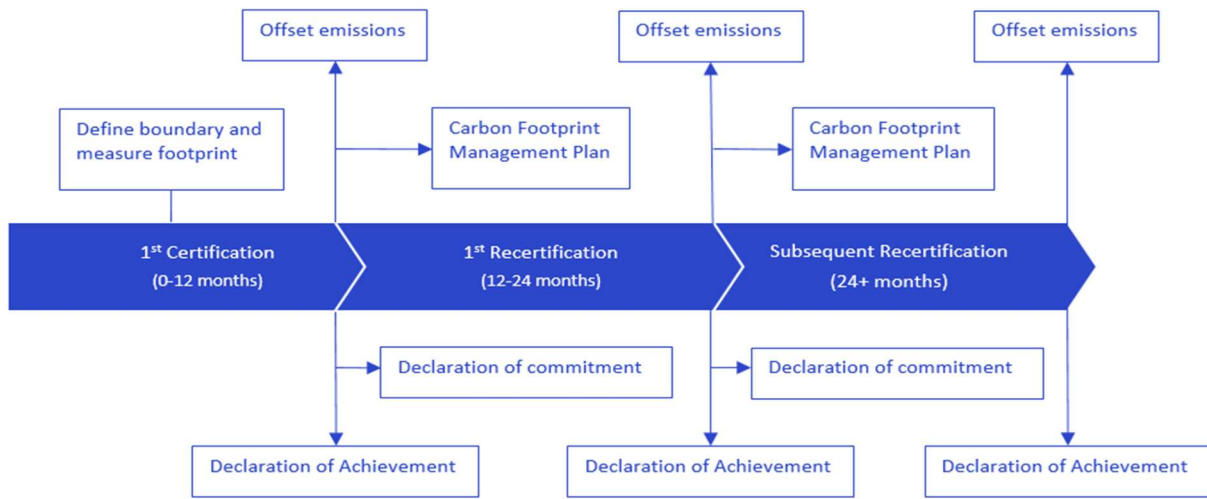


Figure 1. PAS 2060 certification process

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]

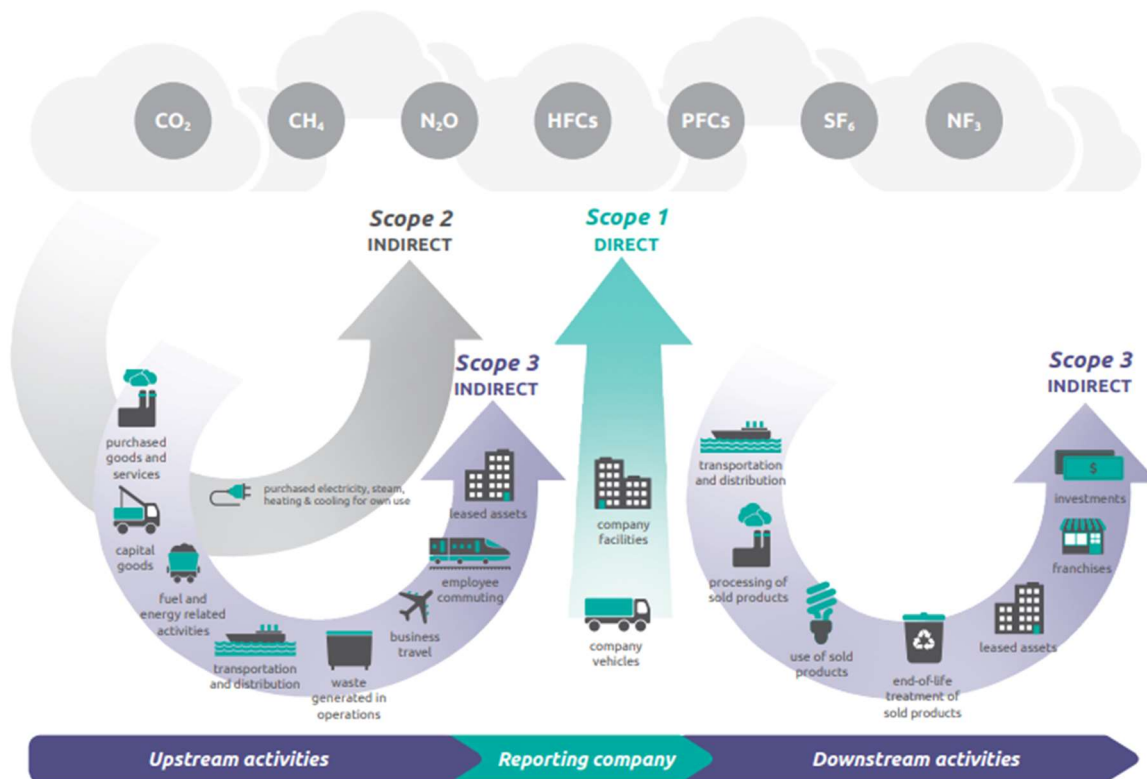


Figure 2. Organisational carbon footprinting

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