



# One Carbon World Carbon Footprint Verification

Presented to:

**Robertson**

August 2020



# One Carbon World

## Robertson Carbon Footprint Verification August 2020

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## Foreword

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It is our pleasure to present to Robertson the One Carbon World Carbon Footprint Verification.

Greenhouse Gas (GHG) emissions are driving climate change and its impacts around the world. Every degree increase in temperature will produce increasingly unpredictable and dangerous impacts for people and ecosystems. As a result, climate change is a global issue which demands the attention of organizations, governments and individuals. Forward-thinking organizations have begun voluntarily declaring their GHG emissions for reasons such as risk management, cost reduction, brand protection, and attracting socially responsible investment.

We are at a stage where GHG accounting and verifying methods are needed to track progress toward GHG mitigation, and to ensure that goals are being met. Transparency is also needed around how GHG accounting protocols have been designed and applied in order to inform mitigation strategies and provide credibility to stakeholders.

Robertson is one of the largest family-owned construction, infrastructure and support services businesses in the UK. They have been accounting for their GHG emissions since 2014 and have set a company target to be carbon neutral for scope 1, 2 & 3 emissions now through offsetting their measured and verified Carbon footprint for 2019/20.

Robertson now wish to have external, third party verification that their GHG accounting is robust, transparent, and conforms to the highest international standards for carbon footprint accounting and reporting. One Carbon World have therefore been commissioned to independently verify the published carbon footprint report of its domestic business operations in the period 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020.



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## Introduction

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One Carbon World (OCW) is a recognized resource partner in the [Climate Neutral Now initiative](#) launched by UN Climate Change in 2015. The UN-OCW certification seal was created with a three-fold purpose: *i*) to help organisations around the globe demonstrate their commitment in implementing concrete actions to address their climate-change contribution (i.e. carbon footprint), *ii*) to incentive organisation to make their own internal business operation carbon neutral implementing both conventional and innovative conservation measures, and *iii*) to accelerate the transition to a climate-neutral society by compensating the GHG emissions which cannot be currently avoided by using the OCW - [UN certified emission reductions](#) (OCW-CERs).

As a global resource partner of the United Nations Climate Neutral Now initiative, OCW is committed to emission reduction strategies and forestry projects that meet the highest standards, reduce carbon emissions and contribute to sustainable development. Our goal is to help over 25,000 organizations to achieve carbon neutrality over the next 4 years. This will equate to a 5% increase in the number of carbon credits retired worldwide.

The third party verification process of OCW embraces the highest international standards of quality assurance and quality control procedures in the industry. These in particular are based on national and international voluntary measuring and reporting schemes such as GHG Protocol Corporate Standard, ISO 14064-3<sup>(1)</sup>, ISO 14064-1<sup>(2)</sup> and 14040<sup>(3)</sup> and PAS 2050<sup>(4)</sup>. Where organisations seek validation and verification of their domestic GHG reduction projects, OCW chooses to refer to the GHG Protocol Corporate Standard [BS ISO 14064– Part 3](#).



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### Objectives and Benefits

The verification was undertaken in line with the International Standard ISO 14064-3<sup>(1)</sup>: 'Greenhouse gases- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions' to a limited assurance level.

The objectives of the OCW verification are:

1. To provide assurance to Robertson, to ISO 14064-3 standard, that the GHG assertion is reliable and of sufficient quality for external voluntary carbon reporting purposes;
2. To provide a verification statement that meets the requirements of OCW standards;
3. To assist Robertson internal purposes – mainly for corporate social responsibility reporting and other disclosures, or annual reports and tracking towards internal carbon footprint targets.

The benefits for Robertson of verifying its carbon footprint through OCW are:

- **Work towards carbon neutrality** – provides Robertson with an internationally recognized carbon footprint standard, allowing Robertson to focus on the most efficient and cost effective climate mitigation programs and carbon offset credits required;
- **Consolidate corporate green credentials** - provides transparency to Robertson giving confidence to stakeholders that its business emissions are internationally validated, verified and offset through OCW, as well as registered in the UNFCCC Clean Development Goals (UNFCCC-CDG);
- **Perception management** - demonstrates that the climate performance of Robertson is reliable and robust enough to withstand media scrutiny, and the climate-change mitigation commitment of Robertson is also reinforced through reality based actions leading to more sustainable business activities;
- **Compliance** - demonstrates to external stakeholders that the environmental performance of Robertson is transparent, accurate, and consistent over time for internal management reporting;



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- **Increase revenues** - differentiates Robertson from direct competitors within its business supply chain and supports tendering requirements;
- **Cost savings** – enables Robertson to avoid carbon penalties due to inaccurate reporting.

## Workflow

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Verification is an objective assessment of the accuracy and completeness of reported GHG information and the conformity of this information to pre-established GHG accounting and reporting principles.

The GHG emissions verified by OCW corresponded to the Robertson Carbon Footprint (CF) for the period 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020. The verification was conducted in accordance with ISO 14064-3<sup>(1)</sup>: Greenhouse gases- part 3: '*Specification with guidance for the validation and verification of greenhouse gas assertions*'.

Prior the desktop review of the information included in the 2019 CF report, the OCW verification team engaged by telephone with the team in Robertson that authored the CF report. This initial engagement aimed to assess the concept and approaches relevant to the GHG calculation and CF report development. Successively, the OCW verification team undertook a qualitative and quantitative evaluation of any errors, limitations or misrepresentations in the CF report, and using professional judgment determined whether any qualitative discrepancies could affect the overall GHG assessment.



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## Results

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The GHG emissions included in the 2019/20 CF report of Robertson were consolidated through Robertson operational control approach, and reported in terms of carbon dioxide equivalent (CO<sub>2</sub>e). Emissions for the individual GHGs were calculated separately in line with the GHG Protocol, but not included in the consolidated 2019 CF report.

The OCW verification process included the following sources of GHG emissions:

- **Scope 1** (direct): Emissions from boilers, furnaces, vehicles, chemical production in owned or controlled process equipment

**Total:** **4,873.79** Tonnes CO<sub>2</sub>e

- **Scope 2** (indirect): Emissions consumption of purchased electricity, heat, steam and cooling

Project-sites: 981.32 Tonnes CO<sub>2</sub>e

Premises: 44.18 Tonnes CO<sub>2</sub>e

Production facilities: 195.26 Tonnes CO<sub>2</sub>e

**Total:** **1,220.76** Tonnes CO<sub>2</sub>e

- **Scope 3** (other indirect): Upstream emissions in the company's supply chain from production and transportation of the goods and services purchased, as well as from downstream emissions in relation to the end-user's consumption of the company's products or services

Business travel (all types): 2,241.96 Tonnes CO<sub>2</sub>e

Commercial vehicles (leased): 629.75 Tonnes CO<sub>2</sub>e

Energy use in leased premises (all types): 304.98 Tonnes CO<sub>2</sub>e

Electricity T&D: 122.38 Tonnes CO<sub>2</sub>e

Energy "well to tank": 1,300.16 Tonnes CO<sub>2</sub>e

Waste & disposal (all types): 103.73 Tonnes CO<sub>2</sub>e

Others: 96.1 Tonnes CO<sub>2</sub>e

**Total:** **4,799.06** tonnes CO<sub>2</sub>e



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## **Verification Assurance**

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Based on the information provided and reviewed during the verification process, the 2019 carbon footprint report of Robertson is accurate and conforms to the relevant standards GHG Protocol Corporate Standard and ISO 14064-3: Greenhouse gases- part 3: *'Specification with guidance for the validation and verification of greenhouse gas assertions.'*

It is One Carbon World view that the information included in the 2019/20 Robertson carbon footprint report is both materially correct and a fair representation of the GHG emissions concurring with the domestic activity information of Robertson for the calendar year 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020.

Therefore, the carbon neutrality commitments of Robertson are relevant and effective and demonstrate leadership and continual improvement towards more sustainable business operations that help mitigate climate change.



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## References

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- 1 ISO 14064-Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.
- 2 ISO 14064-Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- 3 ISO 14040 – Environmental management. Life cycle assessment. Principles and framework
- 4 PAS 2050 – Specification for the assessment of the life cycle greenhouse gas emissions of goods and services.
- 5 GHG Protocol. <https://ghgprotocol.org/>