



One Carbon World Carbon Footprint Verification

Presented to:

Robertson
2020

September 2021



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Foreword

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 2020/21 – this is their second year of participation.

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 1st July 2020 to 30th June 2021.



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Introduction

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 incentivize organisations 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 certified emissions reductions (carbon credits).

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 organisations 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⁽¹⁾, ISO 14064-1⁽²⁾ and 14040⁽³⁾ and PAS 2050⁽⁴⁾. 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⁽¹⁾: '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:

- 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;
- To provide a verification statement that meets the requirements of OCW standards;
- 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

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 for the period 1st July 2020 to 30th June 2021. The verification was conducted in accordance with ISO 14064-3⁽¹⁾: 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 2020 Carbon Footprint report, the OCW verification team engaged by telephone with the team in Robertson that authored the Carbon Footprint report. This initial engagement aimed to assess the concept and approaches relevant to the GHG calculation and Carbon Footprint report development.

Successively, the OCW verification team undertook a qualitative and quantitative evaluation of any errors, limitations or misrepresentations in the Carbon Footprint report, and using professional judgment determined whether any qualitative discrepancies could affect the overall GHG assessment. This included assessment of the Robertson 2020 Carbon Footprint report, the central collation of raw data and calculation of associated emissions and a review of individual raw data sets specific to each activity included within the scope of the Robertson 2020 Carbon Footprint.



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Results

The GHG emissions included in the Robertson 2020 Carbon Footprint report were consolidated through Robertson's operational control approach and reported in terms of carbon dioxide equivalent (CO₂e).

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

Scope 1 (direct): These include emissions from activities owned or controlled by Robertson that release emissions into the atmosphere. They are direct emissions.

Total Emissions: 4,026.62 tCO₂e

Scope 2 (indirect): These include emissions released into the atmosphere associated with the Robertson consumption of purchased electricity, heat, steam and cooling.

Total Location Based/Gross Emissions: 1,292.18 tCO₂e

Total Market Based/Net Emissions: 1,077.00 tCO₂e

Scope 3 (other indirect): Emissions that are a consequence of Robertson's activities, which occur at sources which they do not own or control and which are not classed as Scope 2 emissions.

Total Gross Emissions: 3,883.71 tCO₂e

Total Net Emissions: 3,819.18 tCO₂e

Total Gross Emissions: 9,202.51 tCO₂e

Total Net Emissions: 8,924.23 tCO₂e

Total Net Carbon Intensity (tCO₂e / £m turnover) vs. 2014/15 baseline: 8.06 (-48.08%)



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Robertson has expressed their interest to be climate positive and to offset a total of **11,024 tCO₂e.**

Becoming Climate Positive:

Climate positive means going beyond achieving net zero carbon emissions by removing more carbon dioxide from the atmosphere than is being emitted by the activity. This is a way to accelerate progress towards reducing global emissions, while deepening climate action to eliminate emissions where possible.

A full breakdown of emissions by activity has been provided in the word document '0_ 2020-21 Carbon Footprint Report'. This report has been cross checked with the summations within the Excel workbook '(0) Carbon emissions summary 20-21 FY (Jul-Jun) - 12-month update' as well as the summations forming the SECR reporting tables, as part of this verification with no errors found.

Data Management Process

Robertson actively monitors activity data and tracks emissions performance closely and has taken extensive action to extend their carbon footprint since their initial 2014/15. They have also accounted for and considered the implications of this on their emissions baseline over time.

The word document '0_ 2020-21 Carbon Footprint Report' p.7-8 provides a clear overview of the data sources that have been used to calculate the carbon footprint and any assumptions that have been made have been reviewed and are considered robust and have been documented to enhance transparency and consistency of the Robertson Carbon Footprint report.

Overall the data and information was presented in an extremely concise, auditable, and professional manner and assumptions and clarification are set out in a clear and efficient way in order to facilitate this verification process.



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This information provides assurance that there are robust processes in place to ensure integrity of the data included within the Robertson GHG consolidation.



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Uncertainties and Recommendations

Many successful actions have been taken in line with the recommendations included in the 2019 verification report and this is commendable. Robertson plans to continue extending the scope of their emissions calculations and is setting clear and robust emissions reduction targets and strategies in line with the climate science and in conjunction with their measurement actions.

Based on the results of our verification process, below we list the recommendations that could assist Robertson to further improve the quality of its annual Carbon Footprint reports.

Applied Emissions Factors

Applied emissions factors have been sourced from 2020 BEIS emissions factors. These have been cross checked with no material errors found. The following emissions factors were identified to have been taken from the BEIS 2019 rather than BEIS 2020:

- Petrol (litres)
- White / Diesel (average biofuel blend) (litres)

It is recommended that emissions associated with water treatment are also captured where relevant.

Working From Home Emissions Methodology

Robertson have provided a robust methodology for the calculation of home working emissions which has been reviewed as part of this verification. To build on this in future years the '**Homeworking Emissions Whitepaper**'¹ could be applied to support these calculations.

¹ <https://info.eco-act.com/en/homeworking-emissions-whitepaper-2020>



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Scope 3 Emissions Methodologies Applied

It is acknowledged that due to data availability, assumptions required, sampling methodologies and varying data formats that it can be difficult to determine if values reported for Scope 3 sources are materially accurate. Therefore, for those emissions sources, Robertson should be able to satisfy that:

- The data available is as accurate as reasonably possible;
- Assumptions made in calculating emissions are suitably documented.

Information detailed in the CFR provides assurance that these criteria have been met².

² '0_ 2020-21 Carbon Footprint Report' p.7-10



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Verification Assurance

As outlined within the GHG Protocol, companies wishing to report their emissions shall ensure that GHG accounting is based on the principle of Relevance, Completeness, Consistency, Transparency and Accuracy.

Based on the information provided and reviewed during the verification process, the 2020 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 2020/21 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 1st July 2020 to 30th June 2021.

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

- 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 organisation 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/>