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22nd June 2022

Qualifying Explanatory Statement in support of PAS 2060:2014 Certification provided by Go Green Experts Ltd

INTRODUCTION

This document forms the Qualifying Explanatory Statement to demonstrate Southern Trident Ltd has achieved carbon neutrality for four of its products under the guidelines of PAS 2060:2014 and is committed to achieving ongoing carbon neutrality for each product under the guidelines of PAS 2060:2014.

PAS 2060 Information Requirement	Information as it relates to Southern Trident Ltd
Entity making PAS 2060 declaration:	Southern Trident Ltd
Subject of PAS 2060 declaration:	Four products produced by Southern Trident: <ul style="list-style-type: none"> • Multipurpose Compost • Growbag • Soil Improver • Top Soil
Description of Subject:	<p>Southern Trident is a UK company with strong roots in India which offers high quality growing medium direct from source to market in a fully Southern Trident managed seamless operation, through its brand Coco & Coir.</p> <p>Two of the included products contain coconut coir. Southern Trident believe that coconut is the perfect crop that will work for the consumer, the environment and meet the aims of the strongly held company values – Green today, Greener tomorrow.</p>
Rationale for selection of the subject:	The scope and subject of this PAS2060 includes the carbon content of the above four Southern Trident products. Assessed in accordance with WRI Green House Gas Protocol – Product Life Cycle Accounting and Reporting Standard.
What type of conformity assessment has been/is to be undertaken?	Third party assessment by Go Green Experts Ltd
Individual(s) responsible for the evaluation & provision of data necessary for substantiation of the declaration	Steve Harper. Managing Director – Southern Trident Ltd

PAS 2060: 2014 Specification for the demonstration of carbon neutrality


Baseline date for PAS2060 programme	28 th February 2022: (For the Baseline Period 1 March 2021 to 28 February 2022)
Achievement Period	1 March 2021 to 28 February 2022
Commitment Period	1 March 2022 to 31 December 2023*

** The commitment period finishes in December 2023 to align with the Southern Trident Financial Year End change from April-March to January-December to better align with the seasonal business. This allows for future carbon reporting and commitments to align with the financial accounting data produced by Southern Trident annually.*

This Qualifying Explanatory Statement contains information pertaining to the subject’s carbon neutrality. Any and all information herein is believed to be correct at the time of publishing. Should any information come to light that would affect the validity of the statements herein, this document will be updated to accurately reflect the current status of any carbon neutral statement made by Southern Trident Ltd.

DECLARATION OF ACHIEVEMENT OF CARBON NEUTRALITY

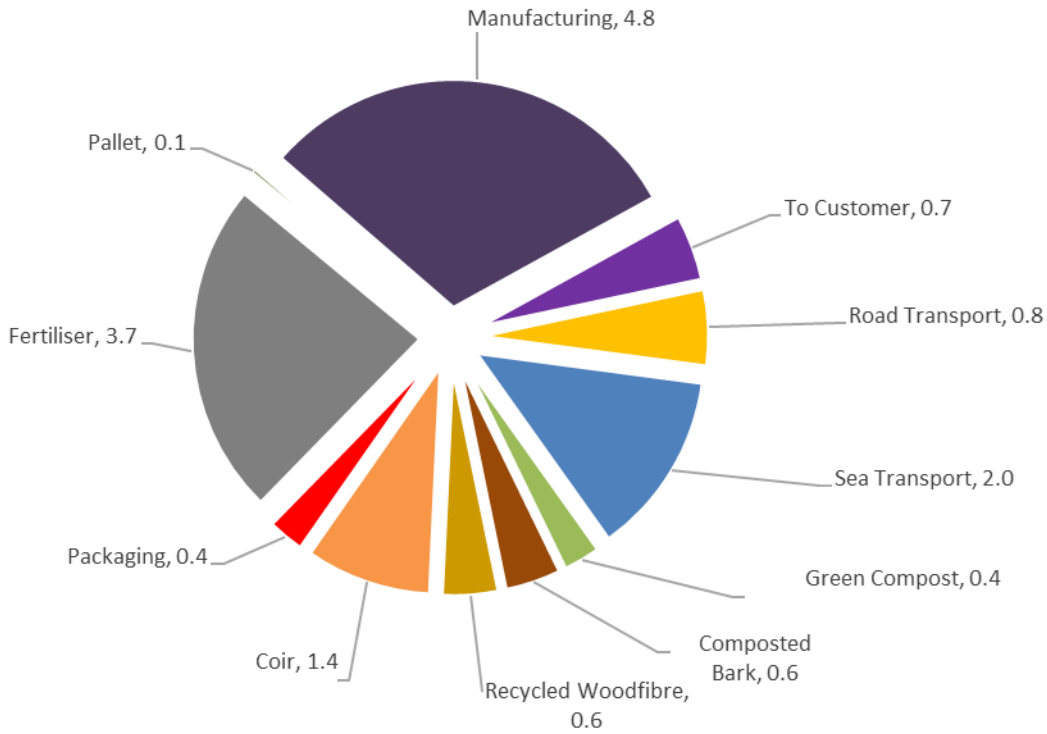
PAS 2060 Information Requirement	Information as it relates to Southern Trident Ltd																		
Reported carbon footprint of the subject during the period stated above	<p>Four products produced by Southern Trident:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="background-color: #444; color: white;">Product</th> <th style="background-color: #444; color: white;">Total tCO₂e</th> <th style="background-color: #444; color: white;">KgCO₂e Per Bag Sold</th> </tr> </thead> <tbody> <tr> <td>Multipurpose Compost</td> <td>928</td> <td>15.6</td> </tr> <tr> <td>Grow Bag</td> <td>293</td> <td>11.6</td> </tr> <tr> <td>Soil Improver</td> <td>35</td> <td>8.9</td> </tr> <tr> <td>Top Soil</td> <td>199</td> <td>8.1</td> </tr> <tr> <td>Total</td> <td>1,454</td> <td></td> </tr> </tbody> </table>	Product	Total tCO ₂ e	KgCO ₂ e Per Bag Sold	Multipurpose Compost	928	15.6	Grow Bag	293	11.6	Soil Improver	35	8.9	Top Soil	199	8.1	Total	1,454	
Product	Total tCO ₂ e	KgCO ₂ e Per Bag Sold																	
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Soil Improver	35	8.9																	
Top Soil	199	8.1																	
Total	1,454																		
Which method, as defined by PAS 2060, has been followed to achieve carbon neutrality?	Method 1: Demonstrating carbon neutrality																		
How have the reductions in GHG emissions during this period been achieved?	As this is the baseline period then 100% of the emissions have been offset																		
Location of the GHG emissions report supporting this claim.	Appendix A of this document																		
Location of the details describing internal reductions achieved during the period.	Appendix B of this document																		
Location of the details describing the carbon offsets.	Appendix C of this document																		
Location of the Checklist for QES supporting declaration of commitment to carbon neutrality.	Appendix D of this document																		

Signatories	Name	Title	Signature	Date
Name of 3 rd Party part assessor	Dominic Lavelle	Managing Director – Go Green Experts Ltd		22 nd June 2022
Name of senior internal representative	Steve Harper	CEO – Southern Trident Ltd		22 nd June 2022

APPENDIX A – PRODUCT CARBON CONTENT ASSESSMENT

Figure A1 – Multipurpose Compost – Per Bag Sold

Southern Trident Multipurpose Compost Embedded Carbon Kg CO₂e



Aspect	Kg CO ₂ e
Road Transport	0.8
Sea Transport	2.0
Green Compost	0.4
Composted Bark	0.6
Recycled Woodfibre	0.6
Coir	1.4
Packaging	0.4
Fertiliser	3.7
Pallet	0.1
Manufacturing	4.8
To Customer	0.7
Total	15.52

Multipurpose Compost

Cost: £6.60
Weight: 19 Kg

The highest carbon values are for manufacturing and fertiliser.

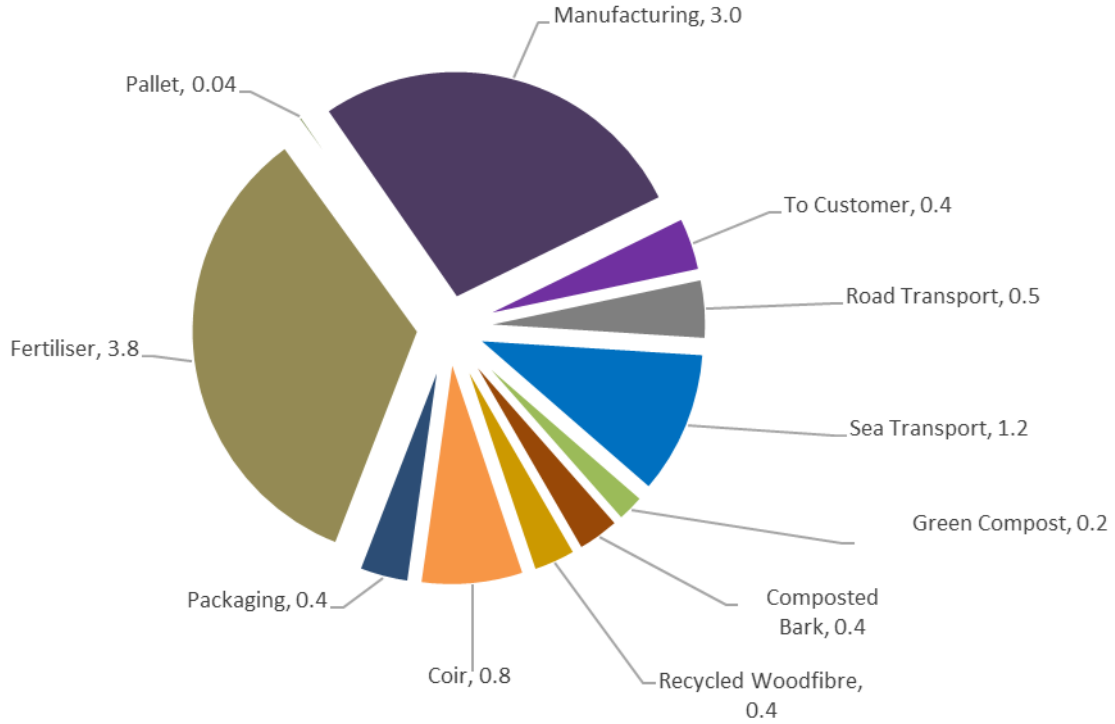
Fertiliser is highly carbon intensive due to its chemical make-up and heat used in its production.

Sea transport is assumed to be transport of Coir from India to Southampton via the Suez Canal by container ship.

Manufacturing emissions are calculation using data provided for industry type by the Office for National Statistics. More precise data can be obtained directly with supplier if they know their specific carbon intensity.

Figure A2 – Grow Bag – Per Bag Sold

Southern Trident Grow Bag Embedded Carbon Kg CO₂e



Aspect	Kg CO ₂ e
Road Transport	0.5
Sea Transport	1.2
Green Compost	0.2
Composted Bark	0.4
Recycled Woodfibre	0.4
Coir	0.8
Packaging	0.4
Fertiliser	3.8
Pallet	0.04
Manufacturing	3.0
To Customer	0.4
Total	11.11

Grow Bag

Cost: £4.16
Weight: 11.5 Kg

The highest carbon values are for fertiliser and manufacturing.

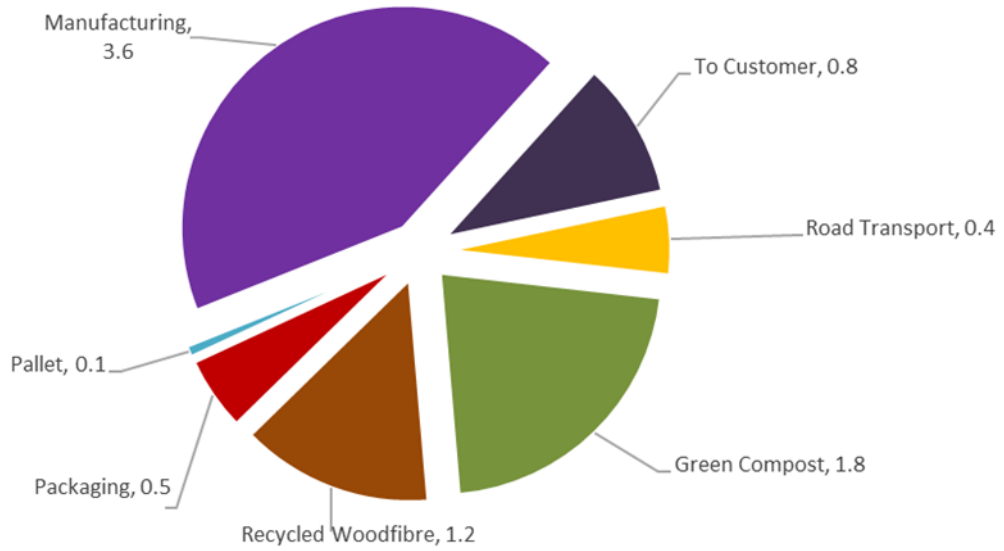
Fertiliser is highly carbon intensive due to its chemical make-up and heat used in its production.

Sea transport is assumed to be transport of Coir from India to Southampton via the Suez Canal by container ship.

Manufacturing emissions are calculation using data provided for industry type by the Office for National Statistics. More precise data can be obtained directly with supplier if they know their specific carbon intensity.

Figure A3 – Soil Improver – Per Bag Sold

Southern Trident Soil Improver Embedded Carbon Kg CO₂e



Aspect	Kg CO ₂ e
Road Transport	0.4
Green Compost	1.8
Recycled Woodfibre	1.2
Packaging	0.5
Pallet	0.1
Manufacturing	3.6
To Customer	0.8
Total	8.5

Soil Improver

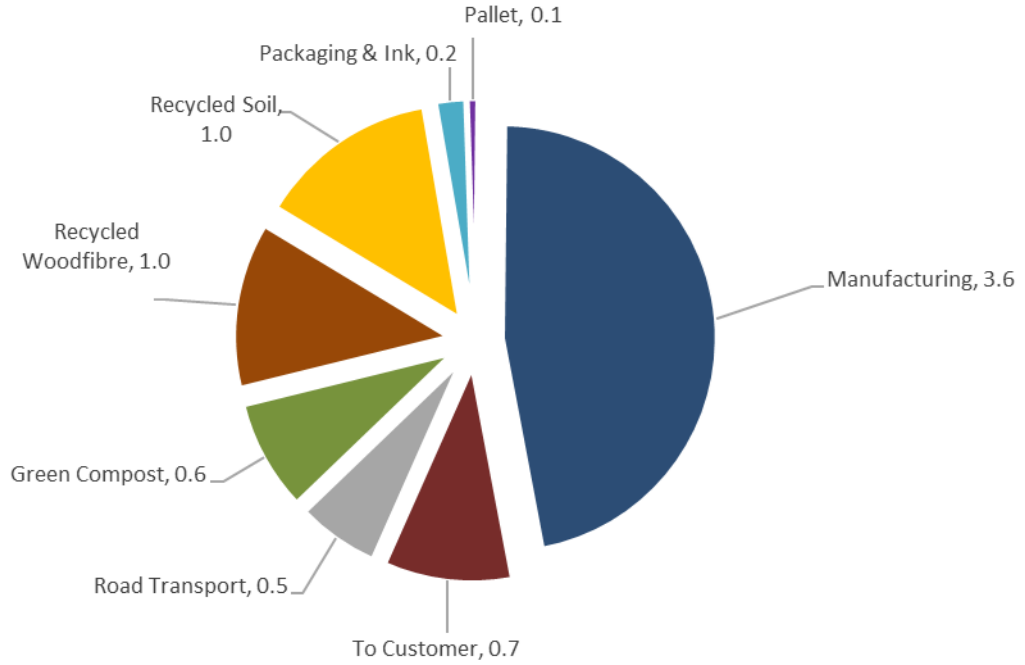
Cost: £4.16
Weight: 22 Kg

Manufacturing is the highest source of carbon in this product.

Manufacturing emissions are calculation using data provided for industry type by the Office for National Statistics. More precise data can be obtained directly with supplier if they know their specific carbon intensity.

Figure A4 – Top Soil – Per Bag Sold

Southern Trident Top Soil Embedded Carbon Kg CO₂e



Aspect	Kg CO ₂ e
Road Transport	0.5
Green Compost	0.6
Recycled Woodfibre	1.0
Recycled Soil	1.0
Packaging & Ink	0.2
Pallet	0.1
Manufacturing	3.6
To Customer	0.7
Total	7.69

Top Soil

Cost: £4.16
 Weight: 19.4 Kg

Manufacturing is the highest source of carbon in this product.

Manufacturing emissions are calculation using data provided for industry type by the Office for National Statistics. More precise data can be obtained directly with supplier if they know their specific carbon intensity.

Standard and methodology used

The embedded carbon emissions for each product were calculated using the methodology defined in the Greenhouse Gas Protocol Product Life Cycle Accounting and Reporting Standard, and the Carbon Conversion Factors published annually by DEFRA on behalf of the UK Government.

Data Quality/Confidence

Go Green Experts Ltd has carried out a review of the following data sets submitted by Southern Trident Ltd.

1. Material acquisition and pre-processing.
2. Raw Materials type and quantity in each product.
3. Upstream transportation – Transport mode and distance.
4. Manufacturing.
5. Downstream transportation.

The data and calculation approach were in accordance with the requirements of the GHG Protocol Product Life Cycle Accounting and Reporting Standard.

Primary data has been used wherever possible and CO₂e emissions were calculated using,

- a. The methodology defined in the Greenhouse Gas Protocol.
- b. The Carbon Conversion Factors published annually by Defra on behalf of the UK government.

However, for some aspects, such as the production of COIR, an assessment of the manufacturing process, machinery use and associated transport in India has been made. This is considered secondary data.

The quality of the data used is detailed in the table below.

Figure A5 – Quality Of Data Sets

Aspect	Calculation Factors	Assumptions	Data Quality
Road Transport	GHG Protocol Transport Tool	Kg miles calculated using data provided by Southern Trident	Very Good
Sea Transport (COIR)	GHG Protocol Transport Tool	Kg miles calculated using data provided by Southern Trident	Good
Green Compost	GHG Protocol Factors	% Content based on Weight	Good
Composted Bark	GHG Protocol	% Content based on Weight	Good
Recycled Woodfibre	GHG Protocol	% Content based on Weight	Good
Coir	GHG Protocol	Assessment of manufacturing input and transport within India	Fair
Packaging	GHG Protocol	% Content based on Weight	Good
Fertiliser	GHG Protocol	GHG Factor for Fertilizer	Good
Pallet	GHG Protocol		Good
Manufacturing	GHG Protocol	ONS Factor for manufacturing based on price	Fair
To Customer	GHG Protocol Transport Tool	Estimate of an average distance of 120 Miles. Based on ONS data for average freight journey	Fair

Product Flow Chart (All Products)

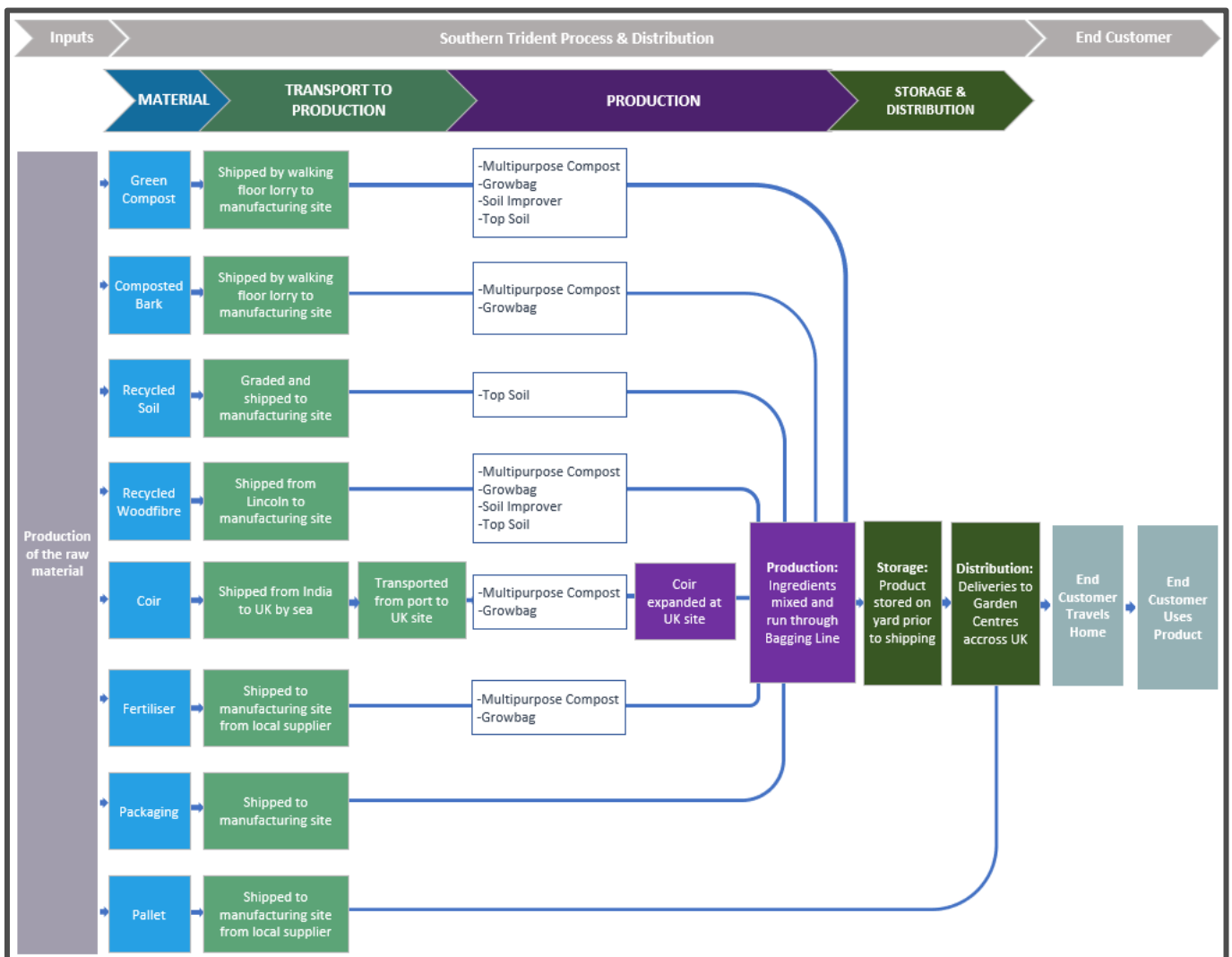
The below flow chart shows the product production and usage cycle for each of the four products sold by Southern Trident. The diagram shows visually how each of the four product boundaries for PAS 2060 reporting have been defined.

Customer usage of the compost will be for growing plants, which are likely to have a net carbon reducing impact as the plants remove carbon from the atmosphere as they grow. However, this is difficult to measure as it depends, for example, on how long the plants remain alive for and type of plant. Therefore, this portion of the product lifecycle emissions has not been included in the overall carbon footprint calculation to ensure that the product carbon emissions are not underreported for the period.

Similarly, the input process of producing the raw material for the manufacture of the products has used industry average data, which is likely an overestimate given Southern Trident’s focus on a low carbon supply chain.

In future periods the ambition is to refine these assumptions to produce an increasingly accurate carbon footprint measure over time.

Figure A6 – Product Lifecycle Flow Chart



APPENDIX B – CARBON REDUCTION PLAN

The carbon reduction plan for all four products is shown in the table below. Southern Trident will look to execute this plan over a 36-month period from March 2022 to 28 February 2025, with the ambition being that progress against the plan and associated carbon reductions will be made each year over the 36-month period.

Figure B1 – Carbon Reduction Plan

No	Time Period for completion	Description	Potential Annual CO ₂ e Reduction
1	February 2023	Carry out a supplier survey to establish environmental performance and encourage reduction initiatives.	35 Tonnes CO ₂ e
2	February 2025	Reduction or elimination of fertiliser from the multipurpose compost and grow bag products.	310 Tonnes CO ₂ e
3	February 2025	Engage E J Godwin at the manufacturing site in a joint project to reduce emissions	47 Tonnes CO ₂ e
4	February 2025	Engage upstream and downstream road transport suppliers in reducing emissions.	15 Tonnes CO ₂ e
Total Potential Saving			407 Tonnes CO₂e

- Reduction potential for supplier reduction assumes a typical 10% reduction in the first 3 years.

Conformance to the Carbon Footprint Management Plan

The following measures will be followed to assess performance against the plan:

A quarterly progress update session will be held between Go Green Experts Ltd and Southern Trident Ltd during the commitment period to ensure that Southern Trident Ltd is on track to lower emissions materially during the commitment period.

APPENDIX C – CARBON OFFSET STRATEGY

The following information covers the offset strategy for the period of carbon neutrality.

Quantity of GHG emissions to be offset: 1,304 tCO₂e

Figure C1 – Graph: Carbon Offsets Required for Each Product

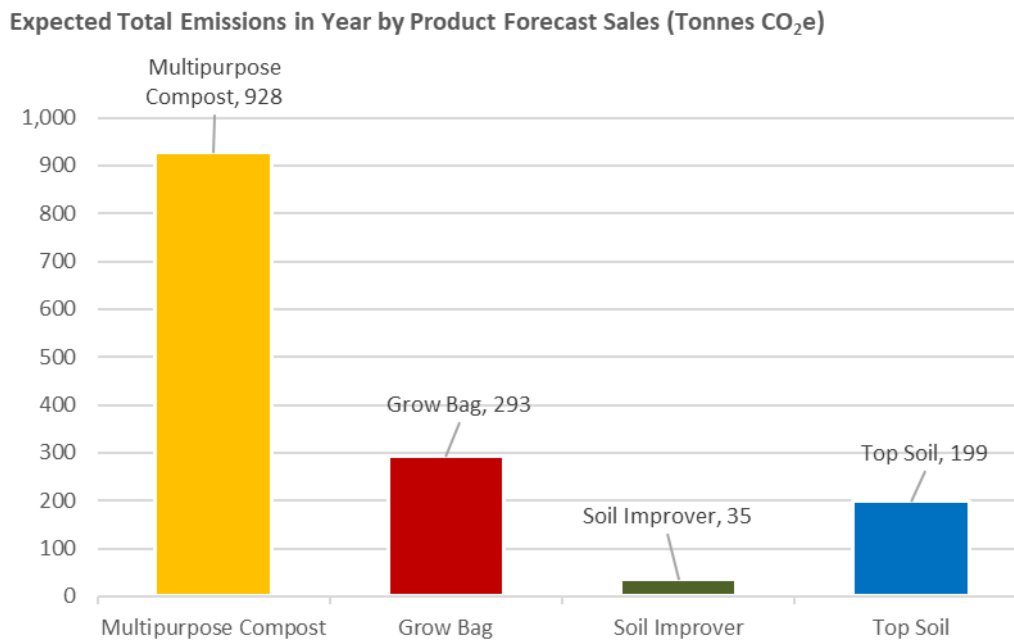


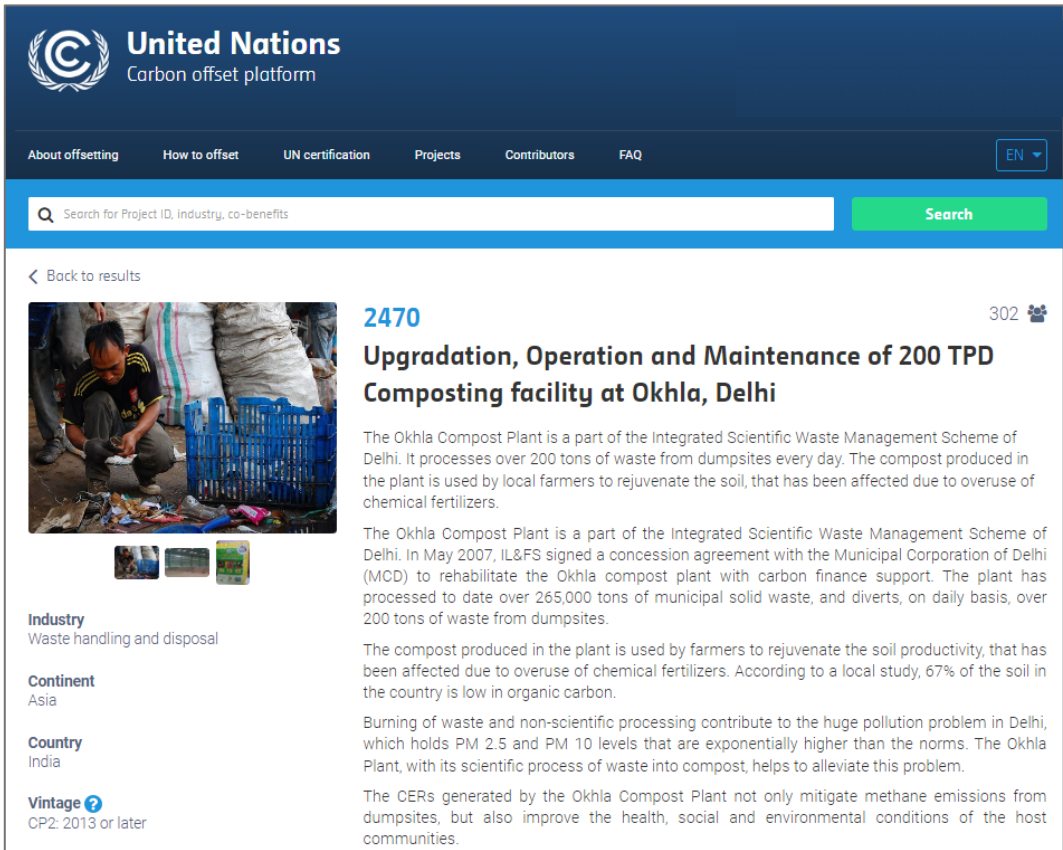
Figure C2 – Table: Carbon Offsets Required for Each Product

Product	Size	Bags/Pallet	Pallets	Bags	KgCO ₂ e/Bag	Total tCO ₂ e	Excl Sea Transport*	Total to Offset
Multipurpose Compost	50L	65	913	59,345	15.6	928	120.2	807
Grow Bag	30L	96	264	25,344	11.6	293	29.2	264
Soil Improver	50L	50	78	3,900	8.9	35		35
Top Soil	25L	66	370	24,420	8.1	199		199
Total						1,454	149	1,304

* Sea Transport is excluded from the carbon credits required as Southern Trident already purchases carbon credits to cover its sea transport emissions as part of its company PAS 2060 certified ongoing commitment to carbon neutrality. However, Southern Trident have decided to voluntarily purchase 1,453 t CO₂e to ensure that the “Product offsets” clearly distinguishable from the “Company offsets”.

Carbon Credit Instrument details for:

Application period of carbon neutrality 1 March 2021 to 28 February 2022

<p>Carbon offset strategy & project</p>	<p>Go Green Experts Ltd have advised Southern Trident Ltd on their carbon offset strategy. Southern Trident has purchased carbon credits equating to 1,454 tCO₂e to offset the product carbon emissions for the achievement period.</p> <p>Carbon Offset Criteria:</p> <ul style="list-style-type: none"> • Carbon credits have been chosen from the Certified Emissions Reductions (CERs) from the Clean Development Mechanism (CDM) from Commitment Period 2 (2013 to 2020) • Criteria for choosing a CER project were: <ul style="list-style-type: none"> - VCS or Gold Standard certified - Not renewable energy projects due to potential concerns around additionality - Have co-benefits for society and the environment <p>The project chosen, plus accompanying purchase certificate is shown below:</p> <div data-bbox="349 981 1417 1827" style="border: 1px solid black; padding: 10px;">  <p>The screenshot shows the United Nations Carbon Offset Platform interface. At the top, there is a navigation menu with links for 'About offsetting', 'How to offset', 'UN certification', 'Projects', 'Contributors', and 'FAQ'. A search bar is present with the text 'Search for Project ID, industry, co-benefits'. Below the search bar, the project details for '2470 Upgradation, Operation and Maintenance of 200 TPD Composting facility at Okhla, Delhi' are displayed. The project is categorized under 'Industry: Waste handling and disposal', 'Continent: Asia', and 'Country: India'. It is a 'Vintage' project with a commitment period of 'OP2: 2013 or later'. The description states that the Okhla Compost Plant is part of the Integrated Scientific Waste Management Scheme of Delhi, processing over 200 tons of waste daily. The compost produced is used by local farmers to rejuvenate soil affected by chemical fertilizers. The project aims to rehabilitate the plant with carbon finance support, processing over 265,000 tons of municipal solid waste and diverting 200 tons daily from dumpsites. The compost improves soil productivity and reduces pollution in Delhi. CERs generated mitigate methane emissions and improve community health and environmental conditions.</p> </div>
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	<div data-bbox="375 302 614 358"><p>United Nations Framework Convention on Climate Change</p></div> <div data-bbox="1125 302 1260 336"><p>DATE: 19 AUGUST 2022 REFERENCE: VC24528/2022</p></div> <div data-bbox="375 436 654 560"><hr/><p>VOLUNTARY CANCELLATION CERTIFICATE</p></div> <div data-bbox="718 436 1324 627"><p>Presented to Southern Trident Limited Project Upgradation, Operation and Maintenance of 200 TPD Composting facility at Okhla, Delhi Reason for cancellation I am offsetting my greenhouse gas emissions from the products our company produces and sells.</p></div> <div data-bbox="718 660 1189 728"><hr/><p>Number of units cancelled 1,454 CERs Equivalent to 1,454 tonne(s) of CO₂</p></div> <div data-bbox="383 761 518 896"></div> <div data-bbox="718 761 1300 806"><p>Start serial number: DN-5-192770400-2-2-0-2470 End serial number: DN-5-192771855-2-2-0-2470 The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason included in this certificate is provided by the cancelor.</p></div>
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APPENDIX D – ALL ELEMENTS REQUIRED FOR PAS 2060 HAVE BEEN UNDERTAKEN

Table: Checklist for QES supporting declaration of commitment to carbon neutrality

1 Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating, and maintaining the declaration.	✓
2 Identify the entity responsible for making the declaration.	✓
3 Identify the subject of the declaration.	✓
4 Explain the rationale for the selection of the subject. (The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant greenhouse gas [GHG] emissions [or alternatively can explain why they have done so]).	✓
5 Define the boundaries of the subject.	✓
6 Identify all characteristics (purposes, objectives, or functionality) inherent to that subject.	✓
7 Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives, or functionality of the subject.	✓
8 Select which of the 3 options within PAS 2060 you intend to follow.	✓
9 Identify the date by which the entity plans to achieve the status of “Carbon Neutrality” of the subject and specify the period for which the entity intends to maintain that status.	✓
10 Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.	✓
11 Provide justification for the selection of the methodology chosen. (The methodology employed shall minimize uncertainty and yield accurate, consistent, and reproducible results.)	✓
12 Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	✓
13 Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2, or 3) and size of the carbon footprint of the subject exclusive of any purchases of carbon offsets. a) All greenhouse gases shall be included and converted into tCO ₂ e. b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint. c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint. d) Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with Scope 3 emissions) these shall be determined in a manner that precludes underestimation. e) Scope 1, 2 or 3 emission sources estimated to be more than 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would	✓

<p>not be technically feasible or cost-effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.)</p> <p>f) The quantified carbon footprint shall cover at least 95% of the emissions from the subject.</p> <p>g) Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.</p> <p>h) Any exclusion and the reason for that exclusion shall be documented.</p>	
<p>14 Where the subject is an organization/company or part thereof, ensure that:</p> <p>a) Boundaries are a true and fair representation of the organization’s GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). It will be important to ensure claims are credible – if an entity chooses a very narrow subject and excludes its carbon-intensive activities or if it outsources its carbon-intensive activities, then this needs to be documented.</p> <p>b) Either the equity share or control approach has been used to define which GHG emissions are included. Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.</p>	✓
<p>15 Identify if the subject is part of an organization or a specific site or location and treated as a discrete operation with its own purpose, objectives and functionality.</p>	✓
<p>16 Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration).</p>	✓
<p>17 Describe the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. (The carbon footprint shall be based as far as possible on primary activity data.) Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases, the sources of such data shall be identified.</p>	✓
<p>18 Provide details of, and explanation for, the exclusion of any Scope 3 emissions.</p>	✓
<p>19 Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)</p>	✓
<p>20 Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. (The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available [e.g. carbon footprint based on 95% of likely greenhouse gas emissions: primary sources are subject to variation over time; footprint is a best estimate based on reasonable costs of evaluation]).</p>	✓
<p>21 Document Carbon Footprint management plan:</p> <p>a) Make a statement of commitment to carbon neutrality for the defined subject.</p> <p>b) Set timescales for achieving carbon neutrality for the defined subject.</p> <p>c) Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period.</p> <p>d) Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions.</p>	✓

PAS 2060: 2014 Specification for the demonstration of carbon neutrality

e) Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.	
22 Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to ensure targets are achieved. The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.	✓
23 Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event takes place and include post-event review to determine whether the expected minimization in emissions has been achieved.	Not Applicable
24 For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise taken into account in any GHG emissions quantification (historical reductions), confirm: (a) the period from which these reductions are to be included; (b) that the required data is available and that calculations have been undertaken using the same methodology throughout; and (c) that assessment of historical reduction has been made in accordance with this PAS, reporting the quantity of historical reductions claimed in parallel with the report of total reduction.	✓
25 Record the number of times that the declaration of commitment has been renewed without a declaration of achievement.	✓
26 Specify the type of conformity assessment: a) independent third-party certification b) other party validation c) self-validation	✓
27 Include statements of validation where declarations of commitment to carbon neutrality are validated by a third-party certifier or second party organizations.	✓
28 Date the Qualifying Explanatory Statement (QES) and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	✓
29 Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	✓
30 Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	✓