

Northern Tea Merchants Qualifying Explanatory Statement in support of PAS 2060 in association with their business emissions



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Introduction

Declaration

This document presents a declaration of the standard compliant commitment to and achievement of carbon neutrality with respect to the running of the offices, shop, vehicles and warehouses by Northern Tea Merchants under the guidelines of PAS 2060. This is achieved through the public disclosure of a carbon footprint calculation, a commitment to a carbon reduction strategy, and the implementation of a carbon offsetting program.

Northern Tea Merchants have worked in conjunction with C Free Ltd to achieve carbon neutrality as part of an “other party” validation process from the PAS 2060 for the accounting period 01/01/2021 to 31/12/2021.

The carbon neutrality of all Scope 1 and Scope 2 emissions and all Scope 3 emissions over 1% (as listed in this document) of the carbon footprint is achieved on 31/05/2022 as declared by C Free Ltd.

A handwritten signature in black ink, appearing to read 'Eddie Fitz', with a stylized flourish underneath.

Eddie Fitzgerald-Barron | CEO | C Free Ltd

General Information

Entity making PAS 2060 declaration	Northern Tea Merchants
Period of Accounting	Jan - Dec 2021
Carbon footprint over accounting period	500 tonnes of CO ₂ e
Scope of emissions in claim	Scope 1,2 and all Scope 3 over 1% excluding raw materials that are only packaged by Northern Tea Merchants and not sold under their name.
Conformity assessment	Other party validation
Method	Demonstrating Carbon Neutrality
Methodology	The GHG Protocol: Corporate Standard
Strategy of Carbon Reductions	Following the carbon management plan presented herein
Emissions Reductions	N/A
Carbon Offsets Purchased	500 tonnes of GSVERs
Individual responsible for provision of data demonstrating carbon neutrality	James Pogson Director Northern Tea Merchants.
Individual responsible for "other party validation"	Adam Forster CTO C Free Ltd

Company Information

Northern Tea Merchants are a tea, coffee, and cocoa importer, packer and distributor. This carbon neutrality solely relates to the running of their operations and production of their products, excluding any cocoa powder which is not sold under the name of Northern Tea Merchants.

Carbon Footprint

The total gross emissions are measured in tonnes of carbon dioxide equivalent (CO₂e) as per the recommendation of international standards.

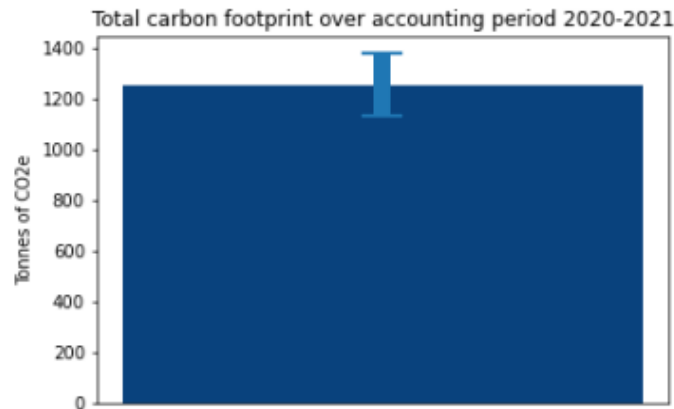
The measurement is based on C Free Ltd's emissions conversions data set. All calculations are made in alignment with the neutrality guidelines, predominantly using government published and internationally recognised conversion factors from the international panel on climate change. Where other sources were required it has been flagged and justified in accordance with standard protocol. All the methods are recognised and recommended by international standards.

Emissions were calculated using Northern Tea Merchants' internal accounting data, data from partners, and metered consumption. The breakdown of the carbon footprint can be accessed upon request. Where consumption figures were not available, estimates based on other proxies (e.g. spend based method, square footage) were used. All Scope 1 and 2 emissions were included and Scope 3 emissions from the following sources were also included:

- Transmission and Distribution
- Packaging
- Raw Materials
- Logistics
- Deliveries
- Employee Commuting
- Business Travel
- Purchased Items
- Waste
- Water

Emissions

As per the above statements and in conjunction with the supporting documents, the following carbon footprints were calculated in line with the Greenhouse Gas Protocol and the Corporate Accounting and Reporting Standard. The methodology employed minimises uncertainty and yields accurate, consistent and reproducible results.



Scope 1

34.63 tonnes of CO2e

Scope 2

12.44 tonnes of CO2e

Scope 3

452.93 tonnes of CO2e

Total

500 tonnes of CO2e

Uncertainty

The use of secondary data represents a significant contribution to uncertainty in this calculation. The following actions were taken to minimise uncertainty:

1. Use of best available datasets relying on most specific data points. Although much of the calculation was based on averages, this was appropriate.
2. Modelling of activities to proxy activity monitoring could have significant errors associated. However, good input data was used, and the most up to date methods and tools were applied.

As not all emissions factors and data points have uncertainties associated with them, the pedigree matrix approach was used to calculate the uncertainty. The details of said calculation are included in the appendix.

Comparison with Baseline

N/A

Carbon Management Plan

Targets over the next period

In order to keep in line with the Science Based Targets Initiative and below 1.5 degrees Celsius of warming, Northern Tea Merchants is committed to a reduction target of 21% of scope 1, scope 2, and scope 3 emissions over 4 years with respect to their chosen intensity metric:

Strategy

Northern Tea will achieve this by:

- Introducing LED intelligent lighting throughout their premises
- Researching and utilising electric or hybrid vehicles as they become available and become appropriate for commercial use.

Northern Tea Merchants commits to this strategy, periodically assessing their performance with regard to this strategy, and implementing corrective action should it be required.

Previous Reductions

N/A

Carbon Offsetting

Northern Tea Merchants purchased and retired 500 tonnes of Gold Standard VERS on 04/04/2022 for the accounting period of 2021.

Projects

Project ID	GS905
Project Name	Sah Wind Power Plant
Project Type	Wind Power
Description	Galata Wind Enerji A.S. (GALATA) installed Sah WPP with 105 MWM/105 MWe installed capacity in Bandirma district of Balikesir and Karacabey district of Bursa, Turkey. The project WPP has 35 turbines of which 22 turbines are in Balikesir province, and 13 turbines are in Bursa province, each having an output of 3.0 MW. The total electricity production of the project is expected to be 341.275 MWh/year. Sah WPP has connected via a 35 km transmission line to the 154 kV Gobel Transformer Station and the generated electricity is supplied to Turkey's national electricity grid."
Location	Turkey
Serial Number	GS1-1-TR-GS905-12-2019-22197-54521-55020
Retirement Date	May 31, 2022
Volume of Credits	500
Standard	Gold Standard
Registry	GS Impact Registry
Url	https://registry.goldstandard.org/credit-blocks/details/272102

Statement of Neutrality

C Free Ltd hereby confirms that for the accounting period 2021, verified carbon credits were retired on behalf of Northern Tea Merchants. The retirement of these credits balances the above stated emissions thereby achieving carbon neutrality of their offices, shop, vehicles and warehouses.



Eddie Fitzgerald-Barron | CEO | C Free Ltd

Appendix

Uncertainty Calculation

According to the pedigree matrix method, each parameter is assigned a geometric standard deviation (assuming log-norm distributions) with a 95% confidence interval.

$$\sigma_j^2 = e^{\sqrt{\sum [\ln \ln(u_i)]^2}}$$

where U represent different uncertainty factors.

Then,

$$\ln(\sigma_{Total})^2 = \sum S_j^2 (\ln(\sigma_j))^2$$

where S_j is the given significance of each parameter.

Gold Standard Offset Certificate



We are delighted to confirm the retirement of
500 Verified Emission Reductions (VERs)

for
C FREE LTD

on 31/05/2022

Sah Wind Power Plant
Retired on behalf of Northern Tea Merchants for the period 01/01/2021 - 31/12/2021

*These credits have been retired, saving **500** tonnes of CO2 emissions
from being released into the atmosphere.
Thank you for investing in a safer climate and more sustainable world.*

Gold Standard

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

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