

PAS 2060:2014
QUALIFYING EXPLANATORY STATEMENT



Period of Achievement - 01/01/2024 - 31/12/2024

Period of Commitment - 01/01/2024 - 31/12/2024

Introduction

Rentokil Initial Hygiene India Pvt. Ltd. is pleased to present its PAS 2060 report for the reporting period spanning from 1st January 2024 to 31st December 2024, focusing on our entire operational phase. This report reflects our resolute commitment to environmental responsibility and sustainability. Within these pages, we document our journey towards achieving carbon neutrality (Scope 1, Scope 2 & Scope 3) of our entire operational phase, providing a transparent account of our efforts, methodologies and results. Our aim is to contribute to a sustainable future while ensuring that our operations align with the highest standards of carbon neutrality (Scope 1 , Scope 2 & Scope 3) as defined by PAS 2060: 2014 Standard.

Transparency and Clarity

This Carbon Neutrality Report encompasses all pertinent details concerning our pursuit of carbon neutrality (Scope 1, Scope 2 & Scope 3) for Rentokil Initial Hygiene's entire operational phase during the reporting period from January 2024 to December 2024. All the information presented in this document is considered accurate at the time of its publication. In the project that any information emerges, that could impact the integrity of this report, we are committed to promptly updating it to reflect the most current carbon-neutral status of Rentokil Initial Hygiene.

Our measurements and estimations are based on repeatable and consistent techniques. Any modifications to our approach in subsequent years will be clearly elucidated and if feasible, applied retroactively to previous years for consistency. In instances, where retroactive application is not possible, we will provide a statement explaining the reasons for this. This document, along with the associated GHG Inventories referenced herein, is readily accessible to all interested parties via company's notice board.

Rentokil Initial Hygiene commitment & achievement to carbon neutrality (Scope 1, Scope 2 & Scope 3) during this reporting period, endeavors to our future sustainability and climate change related initiatives. This report has undergone independent review and verification by a respected third party, EKI Energy Services Limited.

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Requirements		Purpose/ Status
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.	Name: Nishat Goyal Designation: Chief Operating Officer Email: nishat.goyal@rentokil-initial.com
2	Identify the entity responsible for making the declaration	Rentokil Initial Hygiene India Pvt. Ltd.
3	Identify the subject of the declaration.	Attaining carbon neutrality (Scope 1, Scope 2 & Scope 3) for the operational phase of entire operations at Rentokil Initial Hygiene India Pvt. Ltd.
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 GHG emissions (or alternatively can explain	<p>The selection of the operational phase of Rentokil Initial Hygiene as the subject for our carbon neutrality declaration is grounded in a comprehensive understanding of our entire carbon footprint. This approach ensures that the carbon footprint of the selected subject encompassing Scope 1, Scope 2 and Scope 3 emissions is evaluated within the broader context of our overall emissions profile.</p> <p>We conducted a detailed analysis of our organization’s total greenhouse gas (GHG) emissions to identify the most significant sources. Our focus on Scope 1, Scope 2 and Scope 3 emissions, which stem from our direct operations, energy consumption and value chain emissions, allows us to target the most substantial and controllable portions of our carbon footprint. By addressing these areas, we aim to achieve significant and immediate reductions in our overall GHG emissions.</p> <p>In addition to reducing emissions, we are also committed to achieving carbon neutrality through a robust offsetting strategy. By offsetting any remaining emissions after reduction efforts, we ensure that the selected subject’s carbon footprint is fully neutralized. This combination of targeted emission</p>

	why they have done so)).	reductions and offsetting aligns with our broader sustainability goals and ensures that our carbon neutrality efforts are both comprehensive and credible.
5	Define the boundaries of the subject	<p>In pursuit of achieving Carbon Neutrality for Scope 1, Scope 2 and Scope 3 emissions, Rentokil Initial India establishes the GHG estimation and reporting boundary in accordance with the operational control principle outlined in the GHG Protocol Corporate Accounting and Reporting Standard.</p> <p>The boundaries of this subject are defined as follows:</p> <ul style="list-style-type: none"> ● Scope 1 Emissions: Includes all direct emissions from sources that are owned or controlled by the company. This encompasses emissions from the combustion of fuels in DG sets, company-owned vehicles and CO₂ fire extinguishers refilling. ● Scope 2 Emissions: Covers indirect emissions from the consumption of purchased electricity, steam, heating, and cooling that is used by our facilities. ● Scope 3 Emissions: Covers indirect emissions from the value chain including Category 1, 2, 3, 4, 5, 6, 7 & 9.
6	Identify all characteristics (purposes, objectives or functionality) inherent to that subject	<p>The subject of the declaration possess several inherent characteristics (purposes, objectives and functionality) as described below:</p> <p>Purpose:</p> <ul style="list-style-type: none"> ● Environmental Impact Reduction: The primary purpose is to reduce the environmental impact

of the company's operations by achieving carbon neutrality for Scope 1, Scope 2 and Scope 3 emissions.

- Compliance: Ensure alignment with PAS 2060 requirements for demonstrating carbon neutrality.

Objectives:

- Emission Reduction: Implement strategies to significantly reduce Scope 1 emissions (direct emissions from owned or controlled sources), Scope 2 emissions (indirect emissions from purchased energy) and Scope 3 emissions (indirect emissions from value chain).
- Neutralization: Offset any remaining emissions to achieve overall carbon neutrality for the defined scope.
- Transparency: Provide a clear and verifiable account of the emissions reduction and offsetting efforts to stakeholders.

Functionality:

- Operational Control: The subject encompasses all direct and indirect emissions that fall under the operational control of Rentokil Initial Hygiene. This includes emissions from company-owned facilities, equipment, energy consumption and value chain.
- Measurement and Reporting: Establish systems for accurate measurement, monitoring, and reporting of Scope 1, Scope 2 and Scope 3 emissions.
- Offsetting Mechanisms: Implement carbon offset projects or purchase carbon credits to neutralize any remaining emissions after reduction efforts.

7	Identify and take into consideration all activities materials to the fulfilment, achievement or delivery of the purposes, objectives or functionality of the subject.	<p>Rentokil Initial Hygiene, addressing Scope 1, Scope 2 and Scope 3 emissions in the operational phase, have identified the following activities which are material to the fulfilment of the purposes, objectives and functionality of the subject:</p> <ul style="list-style-type: none"> ● Consumption of fuels in DG sets, company owned vehicles ● Electricity consumption imported from grid ● Emissions from the value chain
8	Select which of the 3 options within PAS 2060 you intend to follow.	Independent third-party certification
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.	As this is the inaugural year of reporting for Rentokil Initial Hygiene, the company has committed to achieving carbon neutrality for all its operations by the end of the reporting period Jan-24 to Dec-24. Moving forward, Rentokil Initial Hygiene plans to continue this commitment on an ongoing basis, ensuring sustained efforts towards carbon neutrality in future operations.
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.	The subject & associated emissions have been defined in accordance with WRI's GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Value chain Accounting and Reporting Standard.

11	<p>Provide justification for the selection of the methodology chosen. The methodology employed shall minimize uncertainty and yield accurate, consistent and reproducible results.</p>	<p>The operational control principle, as outlined in the WRI's GHG Protocol Corporate Accounting and Reporting Standard, ensures that Rentokil Initial Hygiene takes into account all direct (Scope 1) and indirect sources (Scope 2 and 3) of GHG emissions over which we have operational control within the defined reporting boundary.</p> <p>This methodology proves to be an apt choice because it categorizes emissions into various scopes, allowing Rentokil Initial Hygiene to pinpoint emission hotspots, reduce uncertainty and yield more precise, consistent and reproducible results. In applying this methodology, any specific calculations or emission factors utilized in compiling Rentokil Initial Hygiene's GHG Inventory have been sourced from publicly available references, such as India's CEA Database.</p> <p>Furthermore, conversion factors, where applicable and relevant to the reporting period, have been employed to enhance accuracy and minimize uncertainty whenever feasible.</p>
12	<p>Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.</p>	<p>The selected methodology has been applied in accordance with its provisions and the principles set out in PAS 2060. Any adjustments to the method based on feedback or identified improvements will be communicated in subsequent reporting.</p>
13	<p>Describe the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets.</p>	
	<p>a) All greenhouse gases shall be included and converted into tCO₂e.</p>	<p>Rentokil Initial Hygiene has included all relevant greenhouse gases (GHGs) from the operational phase of the company and converted them into metric tons of CO₂ equivalent (tCO₂e). The emissions from various fuels used in the operation have been accounted for. The total carbon footprint from these sources is converted into tCO₂e to provide a standardized measure of the company's impact on climate change.</p>

<p>b) 100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint.</p>	<p>The calculation of the carbon footprint includes 100% of Scope 1 emissions, which are direct emissions from fuel combustion in DG sets, company-owned vehicles. Total Scope 1 emissions is 202.15 metric tons of CO₂ equivalent (tCO₂e). These emissions are fully accounted for in the carbon footprint determination.</p>
<p>c) 100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint.</p>	<p>The calculation of the carbon footprint includes 100% of Scope 2 emissions, which are indirect emissions from the consumption of purchased electricity. The total Scope 2 emissions is 135 metric tons of CO₂ equivalent (tCO₂e). These emissions are fully accounted for in the carbon footprint determination.</p>
<p>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.</p>	<p>The calculation of the carbon footprint includes 54% of Scope 3 emissions, which are indirect emissions from the value chain. The total Scope 3 emissions is 1614.74 metric tons of CO₂ equivalent (tCO₂e). Scope 3 emissions are excluded some categories due to current limitations in measurement and control. Nevertheless, the organization reaffirms its commitment to addressing these categories in future reporting cycles, as relevant to its overarching sustainability strategy. Detailed explanations for the exclusion of each category of Scope 3 are outlined in point number 18 of this report.</p>
<p>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 not be technically feasible or cost effective. (Emission sources estimated to constitute less</p>	<p>All Scope 1, Scope 2 and Scope 3 emissions, which collectively amount to 1952 (rounded up) metric tons of CO₂ equivalent, exceed the 1% threshold of the total carbon footprint. Therefore, these emissions are included in the carbon footprint calculation.</p>

	<p>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>The quantified carbon footprint includes 1952 (rounded up) metric tons of Scope 1, Scope 2 and Scope 3 emissions. This coverage represents a significant portion of the emissions associated with the subject. Given the exclusion of Scope 3 emissions, the total carbon footprint covered in the declaration meets or exceeds the 95% threshold of the emissions from the operational phase.</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>For Rentokil Initial Hygiene, the embedded emissions of Cleansers (Chemical) used in the operations is the dominant source, contributing 54% (878.88 MT) of the total GHG emissions. This ensures that the carbon footprint accurately reflects the total emissions associated with the company's operations, maintaining the credibility and integrity of the GHG inventory as required by PAS 2060.</p>
	<p>h) Any exclusion and the reason for that exclusion shall be documented.</p>	<p>Some Categories of Scope 3 emissions are excluded from this carbon neutrality declaration. The reason for this exclusion is the current limitations in accurate measurement and management of these emissions. As Scope 3 emissions are influenced by external factors and third-party activities, they are not included remaining categories at this stage. Future phases of our carbon neutrality efforts will address those remaining categories of Scope 3 emissions as our data collection and management capabilities improve.</p>
<p>14</p>	<p>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 — so 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>Rentokil Initial Hygiene, with a visionary commitment to achieving Carbon Neutrality have established the boundaries of the carbon footprint assessment to provide a true and fair representation of the organization's greenhouse gas (GHG) emissions. This includes all GHG emissions related to the core operations of the company. The assessment encompasses the operational phase of the entire company, ensuring that emissions from all relevant activities are accounted for.</p> <p>To maintain credibility in our carbon neutrality claims, we have included emissions from all significant activities directly related to our operations. This includes emissions from fuel combustion in company owned vehicles, purchased energy as well as from value chain (Scope 1, Scope 2 and Scope 3 emissions).</p> <p>This approach ensures that the carbon footprint calculation reflects the most significant emissions sources associated with our operations, and we are committed to improving our measurement and inclusion of additional emissions sources in the future.</p>
<p>b) Either the equity shares 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</p>	<p>Rentokil Initial Hygiene has used the operational control approach to define which GHG emissions are included in the carbon footprint assessment. Under this approach, we account for 100% of the GHG emissions over which we have operational control. This includes all emissions from facilities, equipment, and activities that are directly managed by the company.</p> <p>This approach ensures that we capture the full extent of our operational emissions, providing a comprehensive view of our carbon footprint. By focusing on areas where we have direct influence and control, we can more effectively manage and reduce our emissions, align with PAS 2060 requirements, and work towards our goal of carbon neutrality.</p>

	operational control.	
15	Identify if the subject is part of an organization or a specific site or location and treat as a discrete operation with its own purpose, objectives and functionality	<p>The subject “Attaining carbon neutrality (Scope 1, Scope 2 & Scope 3) for the operational Phase of entire operations at Rentokil Initial Hygiene” includes all activities and emissions associated with the company’s core operations. As an entity which provides Hygiene Services, Rentokil Initial Hygiene operates as a discrete operation with its own specific purpose, objectives, and functionality.</p> <ul style="list-style-type: none"> ● Purpose: The primary purpose of the subject is to provide Hygiene Services. This involves various processes such as fuel combustion for company owned vehicles, energy consumption, and other operational activities. ● Objectives: The key objectives of this subject include achieving carbon neutrality, improving energy efficiency, and reducing overall greenhouse gas emissions. These objectives are integral to the company's commitment to environmental sustainability and compliance with PAS 2060 standards. ● Functionality: The functionality of the subject encompasses all aspects of the processes from raw materials handling to providing services at the client end. It includes direct emissions from operations and indirect emissions from purchased energy and value chain. <p>By treating the operational phase of Rentokil Initial Hygiene as a discrete operation, we ensure that the emissions associated with this specific segment are accurately assessed and managed. This approach allows for a focused and effective strategy in achieving carbon neutrality, as it considers the unique purpose and objectives of the company’s manufacturing activities.</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).	Currently, the focus of our carbon neutrality declaration is on the operational phase of Rentokil Initial Hygiene, specifically related to the Hygiene services. Since this subject center on the operational processes rather than the lifecycle of the product itself, our assessment primarily includes Scope 1, Scope 2 and few categories of Scope 3 emissions.
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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.

Quantification of GHG Emissions:

GHG emissions were quantified using a combination of primary data and standardized emission factors, with the following methods and parameters applied:

Primary Data Sources:

- **Fuel Consumption:** Fuel usage, including diesel, petrol & CNG, was meticulously recorded through invoices, logbooks, and SAP system records.
- **Electricity Usage:** Consumption data were gathered directly from utility bills and on-site meters, ensuring precise measurement for the reporting period.
- **Supply chain:** Procurement records, supplier invoices, and purchase orders for purchased goods, services, and capital goods. Fuel- and energy-related activities rely on utility bills and fuel invoices. Transportation and distribution emissions are tracked through freight invoices, logistics reports, and shipment data. Waste emissions are recorded using disposal records and vendor invoices. Business travel and employee commuting are assessed through travel expense reports, surveys, and transportation records.

Measurement Units and Emission Factors:

- **Scope 1 Emissions:** Emissions from fuel consumption, including diesel used for DG sets, fuel consumed in company owned vehicles, were calculated based on the quantity of fuel consumed (in litres/tonne). The emission factor (in kgCO₂/litre) was sourced from DEFRA database.
- **Scope 2 Emissions:** Indirect emissions from purchased electricity were calculated using the total electricity consumption (in kWh) as recorded in monthly bills from the grid supplier. The emission factor (in kgCO₂/kWh) was sourced from the Central Electricity Authority (CEA) database.
- **Scope 3 Emissions:** Indirect emissions from activities in the value chain, including purchased goods and services, business travel, employee commuting, waste generation, and transportation & distribution, were calculated based on relevant activity data. The emission factor was

sourced from USEPA and DEFRA

Period of Application: The data covers the calendar year 2024, with monthly data collected and analysed for accuracy.

Carbon Footprint Size: The total carbon footprint was calculated to be **1951.90 MT** of CO₂ equivalent, with **1614.74 MT** attributed to Scope 3 emissions, **135 MT** attributed to Scope 2 emissions and **202.15 MT** to Scope 1 emissions.

Sources and Guidelines: Emission factors were primarily sourced from national government publications. Where these were not available, international guidelines, such as those provided by the IPCC, were used.

For the current carbon neutrality declaration focused on Scope 1, Scope 2 and few categories of Scope 3 emissions of Rentokil Initial Hygiene. Remaining categories of Scope 3 emissions, encompassing indirect emissions beyond our direct control, have been excluded from this assessment.

18 Provide details of, and explanation for, the exclusion of any Scope 3 emissions.

Category	Status	
Category 8: Upstream Leased Assets	Excluded	Not applicable as there are no upstream leased assets in this phase
Category 10: Processing of Sold Products	Excluded	Their product doesn't undergo any further processing
Category 11: Use of Sold Products	Excluded	Their product doesn't directly linked to energy use
Category 12: End-of-Life Treatment of Sold Products	Excluded	Doesn't produce goods with significant waste or emissions impact
Category 13: Downstream Leased Assets	Excluded	Not applicable as there are no downstream leased assets in this phase
Category 14: Franchises	Excluded	Not operating any franchise
Category 15: Investments	Excluded	Company has limited or no investments outside its operation

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.)

Refer to Point no. 17 within this report, which comprehensively elucidates the methodology used for describing the assumptions and calculations involved in the determination of Rentokil Initial Hygiene's Carbon footprint, including the sources of emission factors that were employed.

<p>20</p>	<p>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 best estimate based on reasonable costs of evaluation)).</p>	<p>In documenting our assessments of uncertainty and variability concerning boundary definition and GHG emissions quantification for Rentokil Initial Hygiene carbon footprint report, it's important to note that we employ both qualitative and quantitative approaches to ensure transparency and rigor in our evaluation.</p> <ul style="list-style-type: none"> ● Qualitative Assessment: Rentokil Initial Hygiene’s carbon footprint report recognizes the inherent uncertainty associated with GHG emissions estimation. We acknowledge that emissions can vary due to a multitude of factors, including changes during the operational practices. These variations are inherent to emissions estimation processes and are carefully considered in our assessment. ● Quantitative Assessment: We quantify uncertainty to a reasonable extent wherever possible. Our carbon footprint calculation is based on 95% of likely greenhouse gas emissions which are covered emission sources relevant to the subject, incorporating a margin for uncertainty. This approach aligns with industry best practices for managing uncertainty in GHG reporting. ● Primary Sources Variability: Rentokil Initial Hygiene acknowledges that primary sources of emissions can vary over time. We account for this variability by using relevant data sources that span the reporting period, thereby providing a more comprehensive and representative estimate of emissions. <p>Rentokil Initial Hygiene’s carbon footprint report employs a robust and comprehensive approach to address uncertainty and variability in emissions estimation. We are committed to transparency and accuracy in our reporting, utilizing both qualitative and quantitative measures to provide stakeholders with a clear understanding of our carbon footprint and the associated uncertainties.</p>
<p>21</p>	<p>Document carbon footprint management plan</p>	
	<p>a) Make a statement of commitment to carbon neutrality for the defined subject.</p>	<p>Rentokil Initial Hygiene makes a steadfast commitment to realize carbon neutrality during its operational phase. This commitment is aligned with our long-term sustainability strategy and reflects our dedication to minimizing our environmental impact.</p>

	<p>b) Set timescales for achieving carbon neutrality for the defined subject</p>	<p>Rentokil Initial Hygiene has set a clear timeline for achieving carbon neutrality.</p> <p>The target year for reaching carbon neutrality across all operations is same as that of the commitment year i.e., Jan-24 to Dec-24 through carbon offset mechanism. This timescale has been determined based on a detailed analysis of current emissions, reduction potential, and the implementation of offsetting measures.</p>
	<p>c) Specify targets for GHG reduction for the defined subject appropriate to the timescale for first application period achieving carbon neutrality including the baseline date, the first qualification date and the first application period.</p>	<p>The company has set the following targets for GHG reduction:</p> <p>Baseline Date: Jan-24 to Dec-24 First Qualification Date: Dec-24 First Application Period: Jan-24 to Dec-24</p> <p>Targets include:</p> <p>During this current reporting period, Rentokil Initial Hygiene will attain Carbon Neutrality by procuring carbon credits. Nevertheless, it's important to note that Rentokil has established clear and measurable GHG reduction targets with a strong commitment to achieving carbon neutrality in the upcoming reporting years as described in point 21 (a) of this report. These targets have been meticulously formulated through rigorous analysis and reflect our steadfast dedication to sustainability and environmental stewardship. Additionally, we have developed a set of customized GHG reduction initiatives, slated for implementation in the following reporting years. These initiatives are carefully designed to assist us in effectively achieving our upcoming carbon neutrality objectives.</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>	<p>Rentokil Initial Hygiene has committed to reducing its carbon footprint through a comprehensive set of strategies targeting both Scope 1, Scope 2 and Scope 3 emissions. We have outlined a comprehensive plan to reduce and maintain GHG emissions. This plan includes a combination of measures, such as:</p> <ul style="list-style-type: none"> ● Increasing energy efficiency across operations. ● Transitioning to renewable energy sources wherever feasible. ● Implementing sustainable practices in our supply chain. ● Enhancing waste management and reducing emissions from waste.

		<ul style="list-style-type: none"> ● Engaging employees in sustainable practices and raising awareness. ● Regularly assessing and adapting our strategies based on performance and new opportunities. <p>Our chosen techniques and measures are well-founded in established sustainability practices and will be closely monitored and reported in the upcoming reporting years.</p>
	<p>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.</p>	<p>Estimated GHG Emissions to be Offset: The estimated quantity of GHG emissions to be offset is 2147 tCO₂e (including 10% leakage)</p> <p>Nature of Offsets: Offsets will be sourced from certified and verified carbon offset projects that align with international standards Clean Development Mechanism. The project is "Run-of-the-river Hydroelectric Power Project by Alaknanda Hydro Power Company Limited" in Uttarakhand, India.</p> <p>Type of Credits: The likely number and type of credits to be acquired are 2147 (rounded up.), with each credit representing one ton of CO₂e offset.</p>

Implement a process for undertaking periodic assessments of performance against the Plan I 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.

Rentokil Initial Hygiene has established a robust process for regularly assessing performance against its Carbon Footprint Management Plan and for implementing corrective actions to ensure that targets are met. This process includes the following key components:

- **Frequency of Assessments Quarterly Reviews:** The company will conduct formal quarterly reviews of GHG emissions and progress toward carbon neutrality. These reviews will focus on evaluating the effectiveness of the implemented reduction measures, analyzing any deviations from expected outcomes, and adjusting strategies as needed.
- **Annual Audits:** An annual audit will be carried out to provide a comprehensive assessment of the company's overall performance against the Carbon Footprint Management Plan. This audit will include a detailed review of both Scope 1, Scope 2 and Scope 3 emissions.
- **Assessment Methodology Data Collection:** Emission data will be continuously collected from various sources, including fuel consumption records, electricity bills, and other relevant operational metrics. This data will be compiled and analyzed to track progress against baseline figures.
- **Performance Metrics:** Key performance indicators (KPIs) will be established to measure specific aspects of the GHG reduction efforts, such as the percentage reduction in Scope 1, Scope 2 and Scope 3 emissions, energy efficiency improvements, and the proportion of renewable energy used.
- **Benchmarking:** Performance will be benchmarked against industry standards and best practices to ensure that the company is on track to achieve its carbon neutrality goals.
- **Corrective Action Process Root Cause Analysis:** If any targets are not being met, a root cause analysis will be conducted to identify the underlying reasons for underperformance. This may involve examining process inefficiencies, technological limitations, or unforeseen operational challenges.
- **Action Plan Development:** Based on the findings from the root cause analysis, a detailed corrective action plan will be developed. This plan will outline specific steps to address the

		<p>issues identified, including any necessary process modifications, equipment upgrades, or changes in operational practices.</p> <ul style="list-style-type: none"> ● Implementation and Monitoring: The corrective actions will be implemented promptly, with progress closely monitored to ensure that the desired outcomes are achieved. Any further adjustments will be made as needed to stay on course. ● Reporting and Accountability Internal Reporting: The results of each assessment, along with any corrective actions taken, will be documented and reported to senior management. This ensures that the leadership team remains informed and engaged in the company’s carbon neutrality efforts. ● External Reporting: To maintain transparency and accountability, the company will also include a summary of its performance against the Carbon Footprint Management Plan. This report will be made available to stakeholders, including customers, investors, and regulatory bodies. ● Continuous Improvement Feedback Loop: The assessment process is designed to be a continuous feedback loop, where lessons learned from each review cycle are used to improve future performance. This approach ensures that the company remains agile and responsive to any challenges in achieving carbon neutrality.
23	<p>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</p>	<p>In this context, the objective is to achieve Carbon Neutrality (Scope 1, Scope 2 & Scope 3) of operational phase, which is a recurring event. So, this question is not relevant to us.</p>

	<p>determine whether or not the expected minimisation in emissions has been achieved.</p>	
<p>24</p>	<p>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 (historic reductions), confirm:</p> <ul style="list-style-type: none"> > the period from which these reductions are to be included; > that the required data is available and that calculations have been undertaken using the same methodology throughout; > that assessment of historic reduction has been made in accordance with this PAS, reporting the quantity of historic reductions claimed in parallel with the report of total reduction. 	<p>No deliberate historical GHG emissions reductions were delivered immediately prior to the baseline date of Jan-24.</p>

25	Record the number of times that the declaration of commitment has been renewed without declaration of achievement.	It is the first phase of reporting and declaration in PAS 2060.
26	Specify the type of conformity assessment: a) Independent third-party certification; b) other party validation; c) self-validation.	Rentokil Initial Hygiene will go for Independent Third-Party Certification against the PAS 2060 standard, via the Centre for Assessment, as the basis of our PAS 2060 carbon neutrality declaration and conformity assessment.
27	Include statements of validation where declarations of commitment to carbon neutrality are validated by a third-party certifier or second party organizations.	Refer Appendix D: Independent Assurance Statement
28	Date the 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).	Mr. Nishat Goyal Chief Operating Officer 14/02/2025

29	Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	QES is available on Rentokil Initial Hygiene notice board and relevant platforms which is available to multiple stakeholders.
30	Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	Not applicable in the current reporting period.

Declaration of Achievement to Carbon Neutrality

1	Define standard and methodology use to determine its GHG emissions reduction.	The operational control principle as stipulated in the WRI's GHG Protocol Corporate Accounting and Reporting Standard has been used to determine GHG emissions reduction. https://ghgprotocol.org/corporate-standard
2	Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	Rentokil have determined any reductions in accordance with the provisions of the above standard and the principles set out in the PAS 2060 standard.
3	Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. (The	<p>In this reporting period (CY 2024), Rentokil Initial Hygiene is offsetting their complete GHG emissions (2170 tCO₂e, including 10% leakage) through purchase of carbon credits (2170 tCO₂e) and mark Rentokil Initial Hygiene as carbon neutral in this reporting period. Although, we are dedicated towards emission reduction measures are as below:</p> <ul style="list-style-type: none"> ● Increasing energy efficiency across operations. ● Transitioning to renewable energy sources wherever feasible. ● Implementing sustainable practices in our supply chain.

	<p>methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re—quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account).</p>	<ul style="list-style-type: none"> ● Enhancing waste management and reducing emissions from waste. ● Engaging employees in sustainable practices and raising awareness. ● Regularly assessing and adapting our strategies based on performance and new opportunities.
4	<p>Describe the means by which reductions have been achieved and any applicable assumptions or justifications.</p>	<p>Measure by which reductions have been achieved:</p> <p>Energy Efficiency Measures: Action: Implemented energy-saving initiatives, process modifications, and equipment upgrades. Assumption/Justification: These measures reduce energy consumption, thereby lowering Scope 2 emissions associated with electricity use.</p> <p>Exploration of Renewable Electricity:</p>

		<p>Action: Investigating the use of renewable electricity.</p> <p>Assumption/Justification: Switching to renewable electricity will further reduce Scope 2 emissions by decreasing reliance on fossil-fuel-based power.</p> <p>Research and development to explore innovative solutions for further reducing the carbon footprint</p>
5	<p>Ensure that there has been no change to the definition of the subject. (The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that materials change to the subject occurs, the sequence shall be re-started on the basis of a newly defined subject.)</p>	<p>There have been no changes in the definition of the subject since its inception.</p>
6	<p>Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. (Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service)).</p>	<p>In this reporting period (CY 2024), Rentokil Initial Hygiene has achieved carbon neutrality by offsetting its total GHG emissions of 2,170 tCO₂e (including a 10% leakage factor) through the purchase of an equivalent volume of carbon credits.</p> <p>Although the organization has fully neutralized its emissions via offsets, it remains committed to implementing direct emission reduction strategies. These measures include:</p> <ul style="list-style-type: none"> ● Increasing energy efficiency across operations. ● Transitioning to renewable energy sources wherever feasible. ● Implementing sustainable practices in the supply chain. ● Enhancing waste management and reducing emissions from waste. ● Engaging employees in sustainable practices and raising awareness.

		<ul style="list-style-type: none"> Regularly assessing and adapting strategies based on performance and new opportunities.
7	State the baseline/qualification date	Baseline Date: Jan-24 to Dec-24 First Qualification Date: Dec-24
8	Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	Not applicable in the current reporting period.
9	Provide an explanation for Circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	Not applicable in the current reporting period.
10	Select and document the standard and methodology used to achieve carbon offset.	Project Link: https://cdm.unfccc.int/Projects/DB/BVQI1304680909.79 Methodology: AMS-I.D.: Grid connected renewable electricity generation --- Version 18.0
11	Confirm that:	
	a) Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.	All the project details is given in the Carbon offset Project link: https://cdm.unfccc.int/Projects/DB/BVQI1304680909.79
	b) Projects involved in delivering offsets meet the criteria of additionality,	

permanence, leakage and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting).	
c) Carbon offsets are verified by an independent third party verifier.	
d) Credits from Carbon offset projects are only issued after the emission reduction has taken place.	
e) Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.	
f) Provision for event related option of 36 months to be added here.	
g) Credits from Carbon offset projects are supported by publically available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.	

	h) Credits from Carbon offset projects are stored and retired in an independent and credible registry.	
12	Document the quantity of GHG emissions credits and the type and nature of credits actually purchased including the number and type of credits used and the time period over which credits were generated including:	Quantity of GHG emissions credits: 2147 (rounded up)
	a) Which GHG emissions have been offset.	Scope 1, Scope 2 and Scope 3
	b) The actual amount of carbon offset.	2147 tCO ₂ e
	c) The type of credits and projects involved.	Run-of-the-river Hydroelectric Power Project in Uttarakhand by Alaknanda Hydro Power Company Limited.
	d) The number and type of carbon credits used and the time period over which the credits have been generated.	All the project details is given in the Carbon offset Project link: https://cdm.unfccc.int/Projects/DB/BVQI1304680909.79
	e) For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, taken into account.	NA

	f) Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	Certificate attached below and link of carbon offset project - https://cdm.unfccc.int/Projects/DB/BVQI1304680909.79
13	Specify the type of conformity assessment: a) independent third party certification b) other party validation; c) self-validation.	Rentokil Initial Hygiene have chosen independent third-party certification against the PAS 2060:2014 standard, via EKI, as the basis of our PAS 2060 carbon neutrality (Scope 1, Scope 2 & Scope 3) declaration and conformity assessment.
14	Include statements of validation where declarations of achievement of carbon neutrality are validated by a third party certifier or second party organizations.	Refer Appendix D: Independent Assurance Statement
15	Date the 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	Mr. Nishat Goyal Chief Operating Officer 14/02/2025

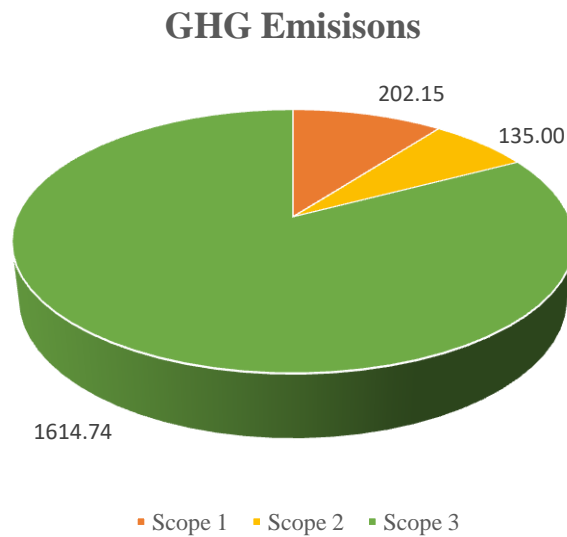
	household for a family group).	
16	Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	QES is available on Rentokil Initial Hygiene India Pvt. Ltd.'s notice board and relevant platforms which is available to multiple stakeholders.
<u>QES Openness and Clarity</u>		
1	Does not suggest a reduction which does not exist, either directly or by implication.	Will be Implemented
2	Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third-party organization when it is not.	The reports will be Certified by EKI which is an Independent Third-party organization
3	Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts.	All relevant details will be included in the report
4	Is readily available to any interested party.	Will be Implemented

Appendix A: GHG Emissions Offset Details

Offset Details	
Mechanism	Clean Development Mechanism (CDM)
Project Title	Run-of-the-river Hydroelectric Power Project in Uttarakhand by Alaknanda Hydro Power Company Limited
Project ID	4776
Project Type	Hydroelectric project
Project Link	https://cdm.unfccc.int/Projects/DB/BVQI1304680909.79

Appendix B: GHG Emissions Details (Scope-Wise)

Total Summary		
Monitoring Parameters	Emissions (tCO ₂ e)	Total % Contribution
Scope 1	202.15	10%
Scope 2	135	7%
Scope 3	1614.74	83%
Total	1915.90	



Appendix C: Details of Offset Certification



United Nations
Framework Convention on
Climate Change

Date: 3 FEBRUARY 2025
REFERENCE: VC36394/2025

VOLUNTARY CANCELLATION CERTIFICATE

Presented to

Rentokil Initial Hygiene India Private Limited

Project

Run-of-the-river Hydroelectric Power Project in Uttarakhand by Alaknanda Hydro Power Company Limited.

Reason for cancellation

Rentokil Initial Hygiene India Pvt Ltd. is offsetting 2147 carbon credits for the Calendar Year 2024.



Number of units
cancelled

2,147 CERs

Equivalent to 2,147 tonne(s) of CO₂

Start serial number: IN-5-299475147-2-2-0-4776
End serial number: IN-5-299477293-2-2-0-4776

Monitoring period: 01-02-2020 - 31-12-2020

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 cancellor.

Appendix D: Independent Assurance Statement



EKI Energy Services Limited
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business@enkingint.org
www.enkingint.org

Independent Assurance Statement on Carbon Neutrality for CY 2024

Issued by: EKI Energy Services Ltd
Date: 11/02/2025
Client: Rentokil Initial Hygiene India Pvt. Ltd

Scope and Objective

We, EKI Energy Services Pvt. Ltd. (referred to as 'EKI'), have been engaged by Rentokil Initial Hygiene India Pvt. Ltd. to perform an independent verification of the Company's demonstration of carbon neutrality for the calendar year 2024 in accordance with ISO 14064-3:2019 and the carbon neutrality requirements of PAS 2060:2014.

The objective of this verification was to assess:

- The accuracy and completeness of Rentokil Initial Hygiene India's GHG emissions inventory (Scopes 1, 2, and relevant Scope 3).

The Scope 3 emission data are restricted to following categories:

- Category 1: Purchased goods & services
 - Category 2: Capital goods
 - Category 3: Fuel & energy related activities
 - Category 4: Upstream transportation & distribution
 - Category 5: Waste generated in operations
 - Category 6: Business travel
 - Category 7: Employee commute
 - Category 9: Downstream transportation & distribution
- The validity of carbon offset purchases and their alignment with recognized standards
 - Compliance with the PAS 2060 carbon neutrality framework, including transparency, reduction efforts, and offsetting residual emissions.

Regd. Office - Enking Embassy,
Plot 48, Scheme 78 Part 2, Vijay Nagar,
Indore-452010, Madhya Pradesh, India
Corp. Office - 903, B-1 9th Floor, NRK Business Park,
Scheme 54, Indore - 452010, Madhya Pradesh, India

An ISO 9001:2015 certified organisation
CIN - L74200MP2011PLC025904
GSTIN - 25AACCE6986E1ZL
UAM (MoMSME) - MP-23-0014187

Enking International (A carbon neutral company)

Zoho Sign Document ID: 26C52B62-3ZCCL9B6TYLNCYULTD2XZS8F0RC6MD5SITN2QS80L_0

Verification Standard and Level of Assurance

The verification was conducted in accordance with ISO 14064-3:2019, which provides principles and requirements for the validation and verification of greenhouse gas assertions. A limited level of assurance was applied.

Verification Methodology

Our verification included:

- Review of GHG Inventory: Examination of emissions data, calculation methodologies, and boundaries as per ISO 14064-1.
- Carbon Offset Review: Validation of purchased offsets against recognised standards
- PAS 2060 Compliance Check: Evaluation of the Carbon Management Plan, reduction targets, and offset strategy.

Conclusion

Based on the verification procedures conducted, we conclude that:

1. GHG emissions data for the period **1st January, 2024 to 31st December, 2024** are accurate, transparent, and in conformance with ISO 14064-1 requirements.
2. The carbon offset credits (2147 tCO₂e) used are valid, verifiable, and retired accordingly in recognized registries.
3. The Carbon Neutrality Declaration complies with PAS 2060:2014, with supporting evidence meeting the requirements for transparency and integrity.



EKI Energy Services Limited

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Assurance Statement

Based on our review, Rentokil Initial Hygiene India Pvt. Ltd has achieved carbon neutrality for the defined period in accordance with PAS 2060:2014, and its GHG assertion has been verified in line with ISO 14064-3:2019.



Verifier
Mukesh Bhalse
EKI Energy Services Ltd.

Regd. Office - Enking Embassy,
Plot 48, Scheme 78 Part 2, Vijay Nagar,
Indore-452010, Madhya Pradesh, India
Corp. Office - 903, B-1 9th Floor, NRK Business Park,
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