

# BELU

## DRINK THE DIFFERENCE

### **Carbon neutrality declaration of Belu Water Limited in accordance with the PAS 2060 other party validation process and accompanying qualifying explanatory statements.**

Carbon neutrality of Belu's organisation and supply chain **was achieved** by Belu in accordance with PAS 2060 at 31<sup>st</sup> December 2020 for the period commencing 1<sup>st</sup> January 2020, **with commitment to maintain to 31<sup>st</sup> December 2021**, Avieco Ltd declared. Belu has been carbon neutral since 2006 and has been demonstrating carbon neutrality in accordance with PAS 2060 since 2012.

The overall carbon footprint for all our bottle water products, filtration systems, office and people movements for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020 was 1,403 tonnes of CO<sub>2</sub>e, compared to 6,016 tonnes of CO<sub>2</sub>e in 2019. Belu delivered water with emissions of 250g CO<sub>2</sub>e/litre, a 34% improvement compared to 2019.

2020 was a challenging year as a result of the COVID19 pandemic which resulted in hospitality (Belu's largest operating marketplace) being closed for long periods of time, as a result of this our total product carbon footprint reduced in 2020 by 76% due to this decrease in sales.

3 key initiatives that had originally delivered savings in the final quarter of 2019, delivered full year savings in 2020; 1) Shift from 51% rPET to 100% rPET bottles 2) Lightweight ethical glass bottles and 3) the installation of additional filtration machines which were manufactured in Europe and used less materials. These are all anticipated to reduce relative emissions further in 2021 as overall volumes increase.

2020  
250g  
CO<sub>2</sub>e per  
litre

The carbon offsets purchased were certified in accordance with the Verified Carbon Standard (VCS) and accordingly satisfy all of the requirements for PAS 2060 compliance.

1,403 tonnes of greenhouse gas emissions (representing the entire organisation and supply chain carbon footprint for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020) were offset through investment in the Bundled Wind Power Project in Tamilnadu, India, co-ordinated by Tamilnadu Spinning Mills Association (TASMA-V2) as demonstrated by the certificates and retirement reports provided by Verra<sup>1</sup>.

**Nolan Wright, Head of Supply Chain and Operations, Belu, was the individual responsible for the evaluation and provision of data necessary for the substantiation of this declaration.**

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<sup>1</sup>Serial numbers from VCS carbon offsets: 8954-55806814-55808216-VCS-VCU-508-VER-IN-1-1353-01012016-31122016-0



Belu is a drinks business that puts people & the environment first by supplying mineral water in bottles, filtration systems, refillable carafes and bottle to the HORECA sector in the UK. It is a pioneering social enterprise that always champions the environmental benchmark. It is the exclusive bottled water partner of WaterAid having contributed over £5M to date with a minimum commitment of £100,000 per year.



The organisation and supply chain carbon footprint encompass material emissions of Belu's activities in accordance with the Greenhouse Protocol and other guidance. The Greenhouse Gas Protocol is the de facto best practice methodology for carbon accounting which satisfies the key criteria of relevance, completeness, consistency, accuracy and transparency and is the preferred PAS 2060 methodology.



Product emissions were quantified for our bottled water, cooler, refillable bottle and operating filter machines, and included the full life cycle impacts of:  
raw materials & manufacturing;  
inbound transport;  
bottling;  
distribution;  
use;  
end of life.



The organisational footprint is responsible for less than 1% of our overall footprint and includes:  
100% of Scope 1 (direct) emissions;  
100% of Scope 2 (indirect electricity) emissions;  
Elements of Scope 3 emissions including employee commuting, hotel accommodation and business travel.



Organisational emissions in 2020 totalled, 2.8 tonnes or 0.4 tonnes CO<sub>2</sub>e/FTE. This low value reflects the fact that most staff work from home and no business travel occurred later than March 2020.

The 2020 Belu Carbon Accounting Methodology report details the methodology and assumptions for calculating the organisation and supply chain carbon footprint but key points are set out below:

Values for emissions are presented as CO<sub>2</sub> equivalents (CO<sub>2</sub>e), using Global Warming Potential (GWP) factors from the Intergovernmental Panel on Climate Change (IPCC)'s fourth assessment report, consistent with reporting under the United Nations Framework Convention on Climate Change (UNFCCC).

Emissions were calculated based on primary data from our supply chain when possible, published emission factors (primarily Defra 2020 values) and literature. The boundaries are a true and fair representation of Belu's greenhouse gas emissions and The quantified carbon footprint covered at least 95% of total emissions and includes all emission sources estimated to be more than 1% of the total organisation and supply chain carbon footprint.

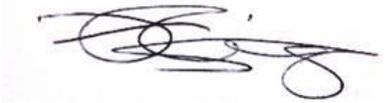


5<sup>th</sup> May 2021

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**Charlotte Harrington, Co-CEO Belu Water Limited**

Avieco Ltd hereby validates the declaration of commitment to carbon neutrality, the declaration of achievement of carbon neutrality and the qualifying explanatory statements contained in this document.



5<sup>th</sup> May 2021

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**Julie Craig, Director, Avieco Ltd**