

**Merlin Attractions Operations Limited
(on behalf of LEGOLAND Windsor)
Woodland Village**

**Qualifying Explanatory Statement
in support of the
Achievement of operational carbon
neutrality**

Application Period: 1/5/2024-30/4/2025

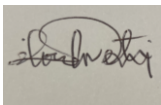
Date: [14th July 2025]

1. Executive Summary

This document is the Qualifying Explanatory Statement (QES) which provides collected evidence in support of the declaration that Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor):

1. has achieved carbon neutrality based on the carbon footprint for the Legoland Windsor Woodland Village scope 1&2 for the 12-month period 1/5/2024-30/4/2025 (see Section 3);

The carbon neutrality declaration has been made, and the collected supporting evidence has been provided in accordance with the requirements prescribed by PAS 2060:2014 – Specification for the demonstration of carbon neutrality.



Dare ILORI

Group Sustainability Director

1st August 2025

2. General information

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Entity making PAS 2060 declaration:	Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor)
Subject of PAS 2060 declaration:	Legoland Windsor Woodland Village
Description of Subject:	<p>The purpose of the holiday village is to provide hotel accommodation to guests who would like to experience the resort beyond a day.</p> <p>The Woodland Village is made up of 150 new keys in total, the breakdown of which is:</p> <ul style="list-style-type: none">○ 120 standard woodland lodges (5x of which are accessible)○ 10 premium woodland lodges○ 20 woodland barrels
Rationale for selection of the subject:	This holiday village is the newest project at the resort, which presented us with the opportunity to put sustainability at the heart of the development however we recognise that there will be some carbon emissions associated with the village, hence the decision to pursue

	<p>operational carbon neutrality. Also, we believe consumers want businesses to do more in the field of carbon management.</p> <p>The Operational carbon neutrality boundary has been chosen to reflect our focus on reducing the carbon impact of the village year on year and appropriately compensating for residual emissions.</p> <p>Carbon offsets have been purchased to cover the Scope 1 and Scope 2 (Market based) emissions for the 12 month period 1/5/2024-30/4/2025.</p>
Control approach:	Operational Control
Type of conformity assessment:	Independent third-party certification
Baseline date for PAS 2060 programme:	1/5/2024-30/4/2025
Individuals responsible for evaluation and provision of data necessary for declaration:	Dare ILORI – Group Sustainability Director

3. Declaration of achievement to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Declaration of achievement:	Carbon neutrality of Legoland Windsor Woodland Village achieved by Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) in accordance with PAS 2060 at 14 th of July 2025 for the period commencing 1/5/2024, certified by the Carbon Trust.
Carbon footprint of the subject during the period stated above	<p>332.14 (tCO₂e)</p> <p>This footprint has been calculated for Scope 1 and Scope 2 emissions. Scope 2 emissions are market based. Legoland Windsor has a contract for zero carbon emissions electricity supply.</p>
Carbon offsets purchased	<p>815.00 (tCO₂e)</p> <p>This certification will use 332.14 tCO₂e. The remainder of purchased offsets will be used by Merlin at their discretion on other projects if required,</p> <p>See Annex 3 for further details.</p>

3.1. Carbon footprint methodology

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<p>Description of the standard and methodology used to determine GHG emissions and reductions</p>	<p>The methodology for calculating the carbon footprint was as follows:</p> <p>Scope 1</p> <p>Legoland Windsor Holiday Village is fully electric and does not use fossil fuels for heating, vehicles or cooking.</p> <p>During the year, there was an electrical fault causing Diesel generators to run from 3/1/2025 to 30/4/2025. The emissions relating to the Diesel consumed was recorded on site from invoices of Diesel supplied to the generator during the electrical fault period and used as part of the Scope 1 calculation. The total litres of diesel was then multiplied by the 2024 DEFRA carbon factor for biofuel blend as the diesel supplied was DERV grade to calculate the carbon emissions.</p> <p>The only other potential emissions associated with scope 1 relate to F-gas leakages from refrigerant units. During the year, any refrigerant leaks would have been recorded in the maintenance reports. In the year of certification, there were no leaks and no tops ups required and therefore no emissions.</p> <p>Scope 2</p> <p>Scope 2 emissions relate to the operation of the Woodland Village and the maintenance building serving the village. Operational energy use has been estimated using the calculated average daily Diesel usage and the extrapolating this for a full 365 day period, less the actual usage of the Diesel generator covered already in the Scope 1 emissions calculations. The site meter and sub-meters were not read monthly and therefore this data cannot be used but will be used in subsequent years to increase accuracy.</p> <p>The Woodland Village maintenance building electrical consumption is supplied by separately to the Woodland Village and the electrical meter readings have been used to calculate a 365 day period to account for the electricity consumed.</p> <p>All on-site electricity supplied is renewable electricity, backed by certificates of Renewable Energy Guarantees of Origin (REGO), there is limited risk of understatement when applying the market-based approach, which is used within this QES.</p> <p>For the location based Scope 2 carbon emission calculation (although this is for reference only as Merlin purchases 100% renewable energy for the site), the total electricity kWh supplied (as calculated using the above methodology) was then multiplied by the 2024 DEFRA emissions factor for UK electricity.</p> <p>The standard used to calculate the carbon emissions is the GHG Protocol Corporate Accounting and Reporting Standard.</p>

	The provisions of the methodology for calculating the carbon footprint were applied as detailed and the principles set out in PAS 2060 were met.
Justification for the selection of the methodologies chosen	<p>Merlin has contracted the Carbon Trust to verify their internal carbon emissions calculation that was associated with the operation of the Legoland Windsor Holiday Village for one year.</p> <p>The calculated footprint includes all Scope 1&2 emissions covered by the LLW Woodland Villages' direct operation.</p>

Carbon footprint (estimated)

Carbon Footprint <i>(for latest footprinting year)</i>	Information Relating to the Carbon Neutral Declaration
Total Carbon Footprint	<p>Location-based: 521.06 tCO₂e</p> <p>Market-based: 332.14 tCO₂e</p> <p>See Annex 1 for further details.</p>
Carbon Footprint Breakdown by Scope	<p>Location-based:</p> <p>Scope 1: 332.14 tCO₂e</p> <p>Scope 2: 188.92 tCO₂e</p> <p>Market-based:</p> <p>Scope 1: 332.14 tCO₂e</p> <p>Scope 2: 0.00 tCO₂e</p> <p>See Annex 1 for further details.</p>

3.2. Carbon offsets

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Offset methodology	VCS
Offset Confirmation	<p>The offsets generated represent genuine, additional GHG emission reductions elsewhere. Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. Carbon offsets are verified by an independent third-party verifier.</p> <p>The credits from the selected carbon offset projects are:</p> <ul style="list-style-type: none"> only issued after the emission reduction has taken place. retired within 12 months from the date of the declaration of achievement

	<ul style="list-style-type: none"> supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures. stored and retired in an independent and credible registry. <p>The Carbon Trust have reviewed the Offsets procured by Merlin to cover the accreditation period ensuring that the correct number of offsets were purchased.</p>
Offsets	Full details of the carbon offsets included in making this declaration are provided in Annex 3.

4. Carbon Management Plan

4.1. Carbon management plan

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	For the next certification period, Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) will aim to achieve a 1% reduction in the scope 1 and 2 of the Legoland Windsor Woodland village.
Planned means of achieving and maintaining GHG emissions reduction	<ul style="list-style-type: none"> Educating our guests on saving energy through posters Installation of EV chargers on site to encourage guests to visit with electric vehicles. Monthly electricity meter readings and then targeting areas of energy waste by the Merlin Energy Managers. <i>Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor)</i> will be installing a 1.2MWp solar car port system capable of generating the annual total electrical kWh consumption of the woodland village. Installation to commence in September 2025 and be complete by March 2026.
The offset strategy to be adopted	<p>Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) is committed to offset residual emissions after incorporating any reductions that have been made. The business is committed to continuing to purchase high quality PAS 2060 compliant offsets.</p> <p>The GHG emissions to be offset for the period 1 May 2024 – 30 April 2025 is 332.14 tCO₂e.</p>

Annex of Qualifying Explanatory Statement

Annex 1: Greenhouse gas emissions summary

A1.1 Carbon footprint details (Estimated)

Carbon Footprint			2024-2025 footprint (baseline year)
Total Carbon Footprint		Location-based:	521.06 tCO ₂ e
		Market-based:	332.14 tCO ₂ e
Carbon Footprint Breakdown by Scope (mandatory)	Scope 1 – Direct emissions:	Fugitive emissions:	0 tCO ₂ e
		Diesel emissions:	332.14 tCO ₂ e
		Total:	332.14 tCO ₂ e
	Scope 2 – Energy Indirect Emissions: (mandatory)	Location-based: Imported Electricity:	188.92 tCO ₂ e
		Total (Location-based):	188.92 tCO ₂ e
		Market-based: Imported Electricity:	0 tCO ₂ e
		Total (Market-based):	0 tCO ₂ e
	Optional Indirect GHG Emissions: (optional)		
		Total	
Exclusions			
Scope 3 emissions have not been included in the quantification process due to several factors, including technical feasibility, data availability constraints and cost-effectiveness.			

A1.2 Methodology overview

Requirement	Information Relating to the Carbon Neutral Declaration
Boundary of the subject of neutrality	<ul style="list-style-type: none"> Legoland Windsor's Woodland Village scope 1&2
Boundary of carbon footprint (the greenhouse gas emissions system considered)	<ul style="list-style-type: none"> Legoland Windsor's Woodland Village scope 1&2

A1.3 Geographical Areas of Emissions Overview:

Emissions Sources	Geographical Area
All	<i>UK</i>

Annex 2: Estimated Greenhouse gas emissions reduction trajectory

The below tables state the target trajectory for reducing the estimated greenhouse gas emissions associated with the product or service advertised. The trajectory includes quantified annual progress targets, covering at least the ten years following the publication of the report.

[illegible]

Annex 3: Offsets

The below information relates to the compensation of residual emissions (i.e. offsetting):

The volume of emissions reduced or sequestered via carbon offsetting corresponds to the residual emissions of the products in question. As per the requirements of PAS2060, it has been confirmed the offsets have been retired on a public registry to avoid double accounting. The internal process for ensuring there is no double accounting of offsets is as follows:

Project name	Country	Project type	Standard	Type of credits	Total credits	Vintage	Retirement date	Reference No. & link to registry	Offset volume (tCO ₂ e)	Offset Price	Justification for choice of offset
Community Reforestation, Ghana VCS987	Ghana	Afforestation and Reforestation	VCS	Removals	815	1/8/2021 – 31/12/2021 and 1/7/2019 – 31/7/2021	6/11/2024	Verra Search Page https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=267344 Verra Registry	815	Between €20 and €40/tCO ₂	We have chosen the offset because we wanted a carbon removal offset that is also credible in line with VCS methodology.
Total tonnes (tCO ₂ e) offset								815			



Making real change possible.

Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor)

**CERTIFICATE OF
PURCHASE
18 APR 2024**

Has offset

815 tonnes CO₂e

Sheri Hickok
CEO - CLIMATE IMPACT PARTNERS

Subject: Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor)

Certificate number:

Purchase date: 18 April 2024

20240412452

Project info: Community Reforestation, Ghana, VCS (815 tCO₂e)

This certification will use 332.14 tCO₂e and the remaining amount will be used on other projects at Merlin's discretion.

Annex 4: Independent third-party assurance



Certificate of Assurance

Merlin Entertainments Limited

has measured the organisational carbon footprint of their organisation for their:

Legoland Windsor Woodland Holiday Village (Scope 1 and 2)

Carbon Trust Assurance Limited verifies that in accordance with ISO 14064-3 that Merlin Entertainments Limited has calculated the organisational carbon footprint of their Scope 1 and 2 emissions in the reporting period 1 May 2024 to 30 April 2025 in their Legoland Windsor Woodland Holiday Village, in accordance with:

- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard;
- Greenhouse Gas Protocol: Scope 2 Guidance
- The Carbon Trust – Organisational Carbon Footprints – Part 1

Awarded: 03 July 2025

for and on behalf of Carbon Trust Assurance Ltd,

Martin Hockaday,
Head of Assurance



Certificate of Achievement

Merlin Entertainments Limited

has achieved carbon neutrality related to the 1 May 2024 to 30 April 2025 baseline period and is committed to on-going carbon neutrality of the total carbon footprint for

Legoland Windsor Woodland Holiday Village (Scope 1 and 2) (market-based)

Carbon Trust Assurance Limited certifies that this company has correctly calculated its carbon footprint for the year 1 May 2024 to 30 April 2025 and satisfactorily offset this to achieve carbon neutrality, in accordance with:

- PAS 2060:2014 – Specification for the demonstration of carbon neutrality

A detailed list of certified results can be found in the associated Certification Letter CERT-13833

Awarded: 1 May 2025

for and on behalf of Carbon Trust Assurance Ltd,

Martin Hockaday,
Head of Assurance

This certificate is for presentation purposes only. Please do not copy or circulate this certificate without the Certification Letter and associated Annexes where full details on the scope of the certification are documented. This certificate remains the property of Carbon Trust Assurance Limited and is bound by the conditions of the contract. Information and Contact: Carbon Trust Assurance Limited is registered in England and Wales under Company number 06547658 with its Registered Office at Level 5, Arbor, 255 Blackfriars Road, London SE1 9AX, UK. Telephone: +44 (0) 20 7 170 7000. Carbon Trust Assurance Limited is a fully owned subsidiary of the Carbon Trust.

Annex 5: Additional supporting information for interested parties

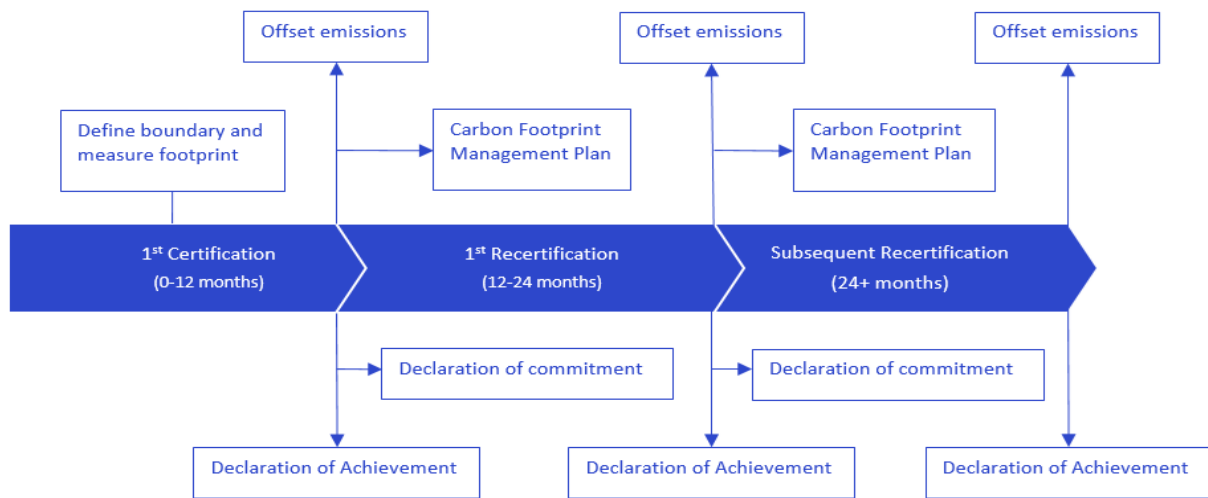


Figure 1. PAS 2060 certification process

Source: Carbon Trust. Adapted from “BSI - PAS 2060:2014: Specification for the demonstration of carbon neutrality: Figure 1 – Illustration of the cyclical process for demonstrating carbon neutrality, taking into account permitted baseline period exceptions”. [Simplified version]

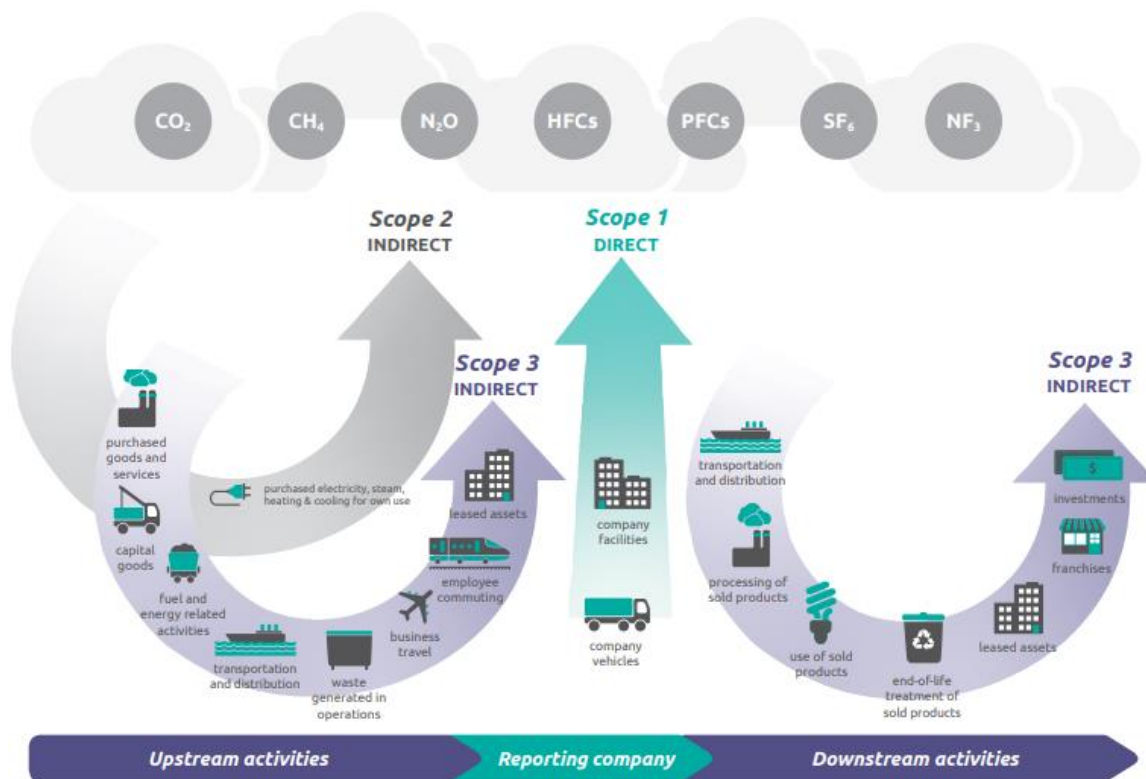


Figure 2. Organisational carbon footprinting

Source: Greenhouse Gas Protocol: <http://ghgprotocol.org/>