



Overmoor Farm  
Neston, Corsham  
Wiltshire, SN13 9TZ  
Company registration number 01974812

Date 12<sup>th</sup> July 2023

### **Verification statement for PZ Cussons for financial years 2023.**

Verco Advisory Services Limited (Verco) was engaged by PZ Cussons (PZ) to provide independent verification of the greenhouse gas (GHG) emissions data reported with respect to PZ's operations for the period stated below. The verification process included a high-level analysis of the systems employed to manage data and a detailed risk-based assessment of evidence against the GHG inventory.

**Boundaries of the verification:** PZ Cussons and all subsidiaries worldwide on an operational control basis.

**GHGs covered:** carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), sulphur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>) and hydrofluorocarbons (HFCs) or perfluorocarbons (PFCs) covered by the Kyoto Protocol.

**Criteria against which verification conducted:**

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2)

**GWP dataset used:** The 2021 IPCC Sixth Assessment (AR6), GWP100

**Verification Reference Standard:** ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.

**Period covered by the emissions verification:**

- June 1<sup>st</sup> 2022 to 31<sup>st</sup> May 2023 – FY23 or 2023

**Include Verification of the SECR Statement:** No

**Level of Assurance and Qualifications:**

- Limited
- This verification sets a materiality threshold of  $\pm 5\%$  inaccurate sampled data in the aggregate values for each of the indicators shown in the GHG statement on the following page.

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### GHG statement

| Scope                                       | Activity Type                                    | 2023          |
|---|--|---------------|
| Scope 1                                     | Stationary combustion                            | 31,393        |
|   | Fugitive emissions from refrigerants + acetylene | 2,161         |
|   | <b>Scope 1 - Total</b>                           | <b>33,554</b> |
| Scope 2                                     | Purchased electricity - location based           | 6,245         |
|   | Purchased electricity - market based             | 5,569         |
|   | <b>Scope 2 - Location based</b>                  | <b>6,245</b>  |
|   | <b>Scope 2 - market based</b>                    | <b>5,569</b>  |
| <b>TOTAL SCOPE 1 AND 2 (LOCATION BASED)</b> |  | <b>39,799</b> |
| <b>TOTAL SCOPE 1 AND 2 (MARKET BASED)</b>   |  | <b>39,123</b> |

### Verification coverage

The target verification coverage was 20% of Scopes 1 & 2, both of which were exceeded.

| Activity Type                      | Percentage Verified<br>2023 |
|------------------------------------|-----------------------------|
| Total Scope 1 & 2 (Location-based) | 94%                         |
| Total Scope 1 & 2 (Market-based)   | 94%                         |

### Verification opinion

Based on the verification work undertaken by Verco, we consider that all material GHG emission sources have been appropriately identified, measured, and reported. All findings that were identified during the audit fell below the threshold of  $\pm 5\%$  so were not considered material, and all were rectified prior to the issue of this report and the publishing of the final inventory of GHG emissions.

Following the audit activities, it is Verco’s conclusion that there is no evidence to suggest that the GHG emissions statement for FY23 are not materially correct, are not a fair representation of PZ’s operations, and are not prepared in accordance with the WRI/ WBCSD GHG Protocol.

### Validation statement

The quality of record keeping was found to be excellent with all documents well-kept and ordered. All backup and input data sources could be referenced easily. The audit functionality built into the inventory tool streamlined the process. Structural data corresponded with evidence and governance was well managed through a detailed protocol document.



**A statement as to the independence, impartiality, and competence of the verifiers**

Verco has a proven track record of achieving excellence in data accuracy under the CRC and other reporting schemes. The team have advised on over 1.5 million tonnes of CO2 under the CRC and our clients have been audited by the EA several times. Typically, Verco achieve an error margin of 0% and have been commended by the Environment Agency for providing best in class record keeping.

**Signed by the Verco team on 12<sup>th</sup> July 2023.**

**Gaston Senese**  
**Senior Consultant**  
Project Manager

A handwritten signature in dark ink, appearing to be "GS", written over a thin horizontal line.

**Jonathan Brady**  
**Junior Consultant**  
Lead verifier & project manager

A handwritten signature in dark ink, appearing to be "JB", written over a thin horizontal line.