

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

Date 31st July 2024

Verification statement for PZ Cussons for financial year 2024

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 (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), nitrogen trifluoride (NF₃) 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 1st 2023 to 31st May 2024 – FY24 or 2024

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.

Energy statement (kWh)

Scope	Activity Type	2024
Scope 1	Stationary combustion	136,772,784
	Biomass	5,785,358
	Electricity Consumed (Renewables)	9,397
	Scope 1 - Total	142,567,539
Scope 2	Purchased electricity - market based	24,048,651
	Scope 2 - market based	24,048,651
TOTAL SCOPE 1 AND 2 (MARKET BASED)		166,616,190

GHG statement (tCO₂e)

Scope	Activity Type	2024
Scope 1	Stationary combustion	26,498
	Fugitive emissions from refrigerants + acetylene	1729
	Biomass	61
	Scope 1 - Total	28,288
Scope 2	Purchased electricity - location based	10,689
	Purchased electricity - market based	5,455
	Scope 2 - Location based	10,689
	Scope 2 - market based	5,455
TOTAL SCOPE 1 AND 2 (LOCATION BASED)		38,977
TOTAL SCOPE 1 AND 2 (MARKET BASED)		33,743

PZ Wilmar GHG statement (tCO₂e)

Scope	Activity Type	2024
Scope 1	Stationary combustion	7,351
	Fugitive emissions from refrigerants + acetylene	192
	Scope 1 - Total	7,542
Scope 2	Purchased electricity - location based	3,552
	Purchased electricity - market based	3,552
	Scope 2 - Location based	3,552
	Scope 2 - market based	3,552
TOTAL SCOPE 1 AND 2 (LOCATION BASED)		11,094
TOTAL SCOPE 1 AND 2 (MARKET BASED)		11,094

Verification coverage

The target verification coverage was 70% of Scopes 1 & 2.

Activity Type	Percentage Verified
	2024
Total Scope 1 & 2 (Location-based)	98%
Total Scope 1 & 2 (Market-based)	98%

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 materiality threshold. Any findings identified 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 FY24 are not materially correct or are not a fair representation of PZ’s operations. It is Verco’s conclusion that there is no evidence to suggest that the GHG emissions calculation have not been prepared in accordance with the WRI/ WBCSD GHG Protocol.

Validation statement

The quality of record keeping was found to be good with documents well-kept and ordered. All backup and input data sources could be referenced. Structural data corresponded with evidence and governance was managed through a 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 31st July 2024.

Jonathan Brady

Consultant

Lead verifier &
project manager

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

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Confidential

Verco Advisory Services Ltd

Overmoor, Neston, Corsham, Wiltshire, SN13 9TZ, t +44 (0)1225 812 102

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