



Office 222  
Northgate House  
Upper Borough Walls  
Bath, BA1 1RG  
Company registration number 01974812

Date 28<sup>th</sup> August 2025

## **Verification statement for PZ Cussons for financial year 2025**

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:**

- 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> 2024 to 31<sup>st</sup> May 2025 - FY25 or 2025

### **Level of Assurance and Qualifications:**

- Limited
- This verification sets a materiality threshold of  $\pm 1\%$  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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## Energy statement (kWh)

| Scope   | Activity Type                               | 2025              |
|---------|---|-------------------|
| Scope 1 | Stationary combustion                       | 57,214,526        |
|         | Biomass                                     | 7,557,924         |
|         | Electricity Consumed (Renewables)           | 28,562            |
|         | <b>Scope 1 - Total</b>                      | <b>64,801,012</b> |
| Scope 2 | Purchased electricity - location based      | 15,826,573        |
|         | <b>Scope 2 - location based</b>             | <b>15,826,573</b> |
|         | <b>TOTAL SCOPE 1 AND 2 (LOCATION BASED)</b> | <b>80,627,585</b> |

## GHG statement (tCO<sub>2</sub>e)

| Scope   | Activity Type                               | 2025          |
|---------|---|---------------|
| Scope 1 | Stationary combustion                       | 11,416        |
|         | Fugitive emissions from refrigerants        | 627           |
|         | Biomass                                     | 80            |
|         | <b>Scope 1 - Total</b>                      | <b>12,123</b> |
| Scope 2 | Purchased electricity - location based      | 7,387         |
|         | Purchased electricity - market based        | 159           |
|         | <b>Scope 2 - Location based</b>             | <b>7,387</b>  |
|         | <b>Scope 2 - market based</b>               | <b>159</b>    |
|         | <b>TOTAL SCOPE 1 AND 2 (LOCATION BASED)</b> | <b>19,510</b> |
|         | <b>TOTAL SCOPE 1 AND 2 (MARKET BASED)</b>   | <b>12,282</b> |

## Verification coverage

The target verification coverage was 20% of Scopes 1 & 2.

| Activity Type                      | Percentage Verified<br>2024 |
|------------------------------------|-----------------------------|
| Total Scope 1 & 2 (Location-based) | 97%                         |
| Total Scope 1 & 2 (Market-based)   | 99%                         |

## 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 FY25 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 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 applies a Code of Practice and related policies founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest.

Our certified management systems (ISO 9001, ISO 14001, ISO27001), cover independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

**Signed by the Verco team on 28<sup>th</sup> August 2025.**

**Jonathan  
Brady  
Consultant**

Lead verifier  
& project  
manager



**Mark Challis  
Technical  
Director**

Reviewer &  
project director



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