

Statement of Verification

Verification provided to Golden Acre Foods Ltd
 (43-47 London St, Chertsey, KT16 8AP)

11th October 2024

Verification Scope

Golden Acre Foods Ltd (hereafter referred to as GAF) engaged with Mabbett & Associates Ltd (Mabbett) to verify its Scope 1, 2 and 3 Greenhouse Gas (GHG) emissions assessment covering their group operations and wider supply chain, completed as part of their annual sustainability reporting. GAF is responsible for the information within the GHG assessment and the calculation processes that have been followed. The responsibility of Mabbett is to provide a conclusion as to whether the GHG assertions made are in accordance with the GHG Protocol.

Methodology

The verification was led by Iain Forsyth (Technical Director: Climate & Carbon), and Alison Bateman (Senior Environmental Consultant) from Mabbett. Mabbett completed the review in accordance with ISO 14064 Part 3 (2019): *Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements*. The work was undertaken to provide a reasonable level of assurance with respect to the GHG statements made by GAF Ltd.

Mabbett believes that the review of the GHG inventory and associated evidence, provides a reasonable and fair basis for our conclusion. The following GHG inventory data is within the scope of the verification for the 2023 assessment year, covering the company's operations:

Reporting Scope	Emissions Sources
Scope 1 (Direct) GHG Emissions	<ul style="list-style-type: none"> Stationary Combustion (natural gas) Fugitive GHG Emissions (refrigerants) Mobile Combustion (company owned vehicles)
Scope 2 (Energy Indirect) GHG Emissions	<ul style="list-style-type: none"> Grid Electricity Consumption (location-based) Grid Electricity Consumption (market-based)
Scope 3 (Other Indirect) GHG Emissions	<ul style="list-style-type: none"> Category 1: Purchased Goods & Services Category 3: Fuel & Energy Related Activities Category 4: Upstream Transportation & Distribution Category 5: Waste Category 6: Business Travel (including hotel stays) Category 7: Employee Commuting Category 9: Downstream Transportation & Distribution

The defined materiality threshold was set at 5% of GAF Ltd.'s total Scope 1, 2 and 3 GHG emissions inventory for the 2023 Calendar Year. An operational control approach was taken by GAF for the calculation of emissions.

Assurance Opinion

Based on the results of our verification process, Mabbett provides reasonable assurance of the GHG emissions assertion, **and found no evidence that the GHG emissions assertions** are not materially correct, are not a fair representation of the GHG emissions data and information and are not prepared in accordance with the GHG Protocol.

Based on the results of the verification process, Mabbett determined that there is sufficient and appropriate evidence to make a determination to a reasonable level of assurance that no material discrepancy exists with respect to the total quantity of GHG emissions.

It is our opinion after detailed review of primary data and discussions with representatives involved in developing the reporting submission, that GAF has established appropriate and robust systems for the collection, aggregation, and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Verified GHG Emissions Data

The following GHG emissions assessment completed by Golden Acre Foods Ltd for the period 1st January 2023 – 31st December 2023 is verified by Mabbett to a **reasonable level of assurance**, consistent with the agreed scope, objectives, and criteria for the GHG verification. 100% of location (top) and market-based (bottom) Scope 1, Scope 2 and Scope 3 GHG emissions are verified as follows:

Location based GHG Emissions Footprint (1 st January 2023 – 31 st December 2023)			
Scope 1 GHG Emissions (tCO ₂ e)	Scope 2 GHG Emissions (tCO ₂ e)	Scope 3 GHG Emissions (tCO ₂ e)	Total Scope 1, 2 and 3 GHG Emissions (tCO ₂ e)
9.76	15.58	151,591.04	151,616.38

Market based GHG Emissions Footprint (1 st January 2023 – 31 st December 2023)			
Scope 1 GHG Emissions (tCO ₂ e)	Scope 2 GHG Emissions (tCO ₂ e)	Scope 3 GHG Emissions (tCO ₂ e)	Total Scope 1, 2 and 3 GHG Emissions (tCO ₂ e)
9.76	0.00	151,591.04	151,600.80

Iain Forsyth

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