

Statement of Verification

Verification provided to Golden Acre Foods Limited

25th June 2026

Chertsey Gate East, 43-47 London St, Chertsey, Surrey, KT16 8AP

Verification Scope

Golden Acre Foods Limited (hereafter referred to as GAF) engaged with Arthian Ltd (Arthian) to verify its Scope 1, 2 and 3 Greenhouse Gas (GHG) emissions assessment covering their UK operations. GAF is responsible for the information within the GHG assessment and the calculation processes that have been followed. The responsibility of Arthian 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 Alison Bateman (Senior Environmental Consultant) from Arthian. Arthian 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.

Arthian believes that the review of the GHG inventory and associated evidence, provides a limited and fair basis for our conclusion. The following GHG inventory data is within the scope of the verification for the 2025 assessment year, covering the company's operations:

Reporting Scope	Emissions Sources
Scope 1 (Direct) GHG Emissions	- Stationary Combustion (natural gas) - Fugitive Emissions
Scope 2 (Energy Indirect) GHG Emissions	- Grid Electricity Consumption (Location-based) - Grid Electricity Consumption (Market-based)
Scope 3 (Other Indirect) GHG Emissions	- Category 1: Purchased Goods and Services - Category 3: Fuel and Energy Related Activities - Category 4: Upstream Transportation & Distribution - Category 5: Waste Generated in Operations - Category 6: Business Travel - Category 7: Employee Commuting - Category 9: Downstream Transportation & Distribution

The defined materiality threshold was set at 5% of GAF's total Scope 1, 2 and Scope 3 business travel GHG emissions inventory for the 2025 Calendar Year. An operational share control approach was taken by GAF for the calculation of emissions.

Assurance Opinion

Based on the results of our verification process, Arthian provides reasonable assurance that GAF's Scope 1, 2 and Scope 3 GHG emissions assertions are a fair representation of the GHG emissions data and information has been prepared in accordance with the GHG Protocol.

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 GAF for the 2025 period is verified by Arthian to a **reasonable level of assurance**, consistent with the agreed scope, objectives, and criteria for the GHG verification. 100% of location-based and market-based Scope 1, Scope 2 and Scope 3 business travel GHG emissions are verified as follows:

Location based GHG Emissions Footprint (1 st January 2025 to 31 st December 2025)			
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)
4.77	10.07	145,214.36	145,229.20

Market based GHG Emissions Footprint (1 st January 2025 to 31 st December 2025)			
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)
4.77	0.00	145,214.36	145,219.13

Validity of Statement

This statement is valid for the carbon footprint assurance review undertaken for GAF's 2025 reporting year.

Arthian Ltd accepts no liability to any third party for any loss or damage arising from any interpretation or reliance upon this assessment.



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Arthian Ltd