

VERIFICATION OPINION DECLARATION

GREENHOUSE GAS EMISSIONS AND ENERGY CONSUMPTION

To: The Stakeholders of Wernick Group (Holdings) Limited

Elemental Consulting Group Ltd (Elemental) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions and energy consumption data reported by Wernick Group (Holdings) Limited for the period stated below. This verification declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions and energy consumption is the sole responsibility of Wernick Group (Holdings) Limited. Wernick Group (Holdings) Limited is responsible for the preparation and fair presentation of the GHG emissions and energy consumption statement in accordance with the criteria. Elemental's sole responsibility was to provide independent verification on the accuracy of the GHG emissions and energy consumption reported and on the underlying systems and processes used to collect, analyse and review the information. Elemental is responsible for expressing an opinion on the GHG emissions and energy consumption statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing, and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions and energy consumption covered by the verification:

- Operational Control
- Company-wide operations

Types of GHGs: CO₂, N₂O, CH₄, HFCs

Exclusions:

- None specifically identified beyond those inherent in the reporting boundaries of Wernick Group (Holdings) Limited

GHG Emissions and Energy Consumption Statement:

- **Total Energy Consumption Scope 1 & 2:** 15,308.25 MW h
 - Scope 1 Energy: 11,611.18 MWh
 - Scope 2 Energy: 3,697.07 MWh
- **Scope 1:** 2,696.86 metric tons CO₂e
- **Scope 2 (Location-Based):** 727.15 metric tons CO₂e
- **Scope 2 (Market-Based):** 0.00 metric tons CO₂e
- **Total Energy Consumption Scope 3:** 4,290.56 metric tons CO₂e
- **Scope 3 (categories reported):**
 - Fuel- and Energy-Related Activities (Location-Based): 0.00 metric tons CO₂e
 - Fuel- and Energy-Related Activities (Market-Based): 0.00 metric tons CO₂e
 - Business Travel: 13.54 metric tons CO₂e
 - Other categories relevant to Wernick Group (Holdings) Limited:
 - Waste: 44.37 metric tons CO₂e
 - Downstream: 4,232.65 metric tons CO₂e

Data and information supporting the Scope 1, Scope 2, and Scope 3 GHG emissions and energy consumption statement were historical in nature but in some cases estimated.

Period covered by GHG emissions and energy consumption verification:

- January 1, 2024 to December 31, 2024

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)
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3)

Reference Standard:

- ISO 14064-3 Second Edition 2019-04: *Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*
- Energy consumption verified using the principles and requirements of ISO 14064-3 as part of the verification process

Level of Assurance and Qualifications:

- Reasonable with positive assurances through verification
- This verification used a materiality threshold of ±5% for aggregate errors in sampled data for each of the above indicators

GHG and Energy Consumption Verification Methodology:

Evidence-gathering procedures included but were not limited to:

- Interviews with relevant personnel of Wernick Group (Holdings) Limited and their consultant
- Review of documentary evidence produced by Wernick Group (Holdings) Limited and their consultant
- Review of Wernick Group (Holdings) Limited data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and energy consumption
- Audit of sample data used by Wernick Group (Holdings) Limited to determine GHG emissions and energy consumption

Verification Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions and energy consumption statement shown above:

- is not materially correct and is not a fair representation of the GHG emissions and energy consumption data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Wernick Group (Holdings) Limited has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions and energy consumption for the stated period and boundaries.

Statement of independence, impartiality and competence

Elemental is an independent professional services company that specializes in Energy, Sustainability, Social and Environmental management services including assurance, with over 25 years of history in providing these services.

No member of the verification team has a business relationship with Wernick Group (Holdings) Limited, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Elemental has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and energy and sustainability information, systems and processes, has over 25 years combined experience in this field and an excellent

understanding of Elemental's standard methodology for the verification of greenhouse gas emissions data.

Related compliance:

Wernick Group (Holdings) Limited falls within the scope of both the Energy Savings Opportunity Scheme (ESOS) and Streamlined Energy and Carbon Reporting (SECR) requirements, as the company meets the qualifying thresholds (e.g., over 250 employees and the relevant turnover and balance sheet sizes) established under UK legislation. Consequently, the Group is required to undertake ESOS assessments in compliance with the Energy Efficiency Regulations 2014 and to include mandatory energy and carbon disclosures in its Directors' Report under SECR. In addition, Wernick Group (Holdings) Limited's Carbon Reduction Plan has been prepared in accordance with Procurement Policy Note 06/21 (PPN 06/21), demonstrating alignment with government guidance for carbon reporting and Net Zero commitment—a key consideration for eligibility in large-scale public procurement.

- ESOS = identifies opportunities
- SECR = reports performance
- PPN 06/21 = demonstrates commitment to Net Zero in procurement

Together, they create a joined-up compliance and reporting framework: Wernick Group (Holdings) Limited can use ESOS audit results to inform efficiency strategies, report progress annually under SECR, and present this information in a Carbon Reduction Plan aligned with PPN 06/21 to remain eligible for large government contracts.

Attestation:

Sincerely,
Elemental Consulting Group Ltd – Reviewed by

Priya Dahiya, Lead Assessor

ESG - Program Manager
Coventry, UK

Credentials:

Sustainability & ESG Consultant
Sustainability & Environmental Management MSc

Richard Hipkiss, Technical Reviewer

Director, Energy and Sustainability
Coventry, UK

Credentials:

CIBSE Incorporated Engineer and ESOS Lead Auditor

This verification opinion declaration, including the opinion expressed herein, is provided to Wernick Group (Holdings) Limited and is solely for the benefit of Wernick Group (Holdings) Limited in accordance with the terms of our agreement. We consent to the release of this declaration to the public or other organizations, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.

Annex A: Relevant Emission Factors

Source: <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

Scope 1	Conversion	Factor
Natural Gas	kWh – CO _{2e}	0.18253
Gas Oil	Litres - CO _{2e}	2.72417
Kerosene	Litres - CO _{2e}	2.52782
LPG	kWh - CO _{2e}	0.21419
Petrol	Litres - CO _{2e}	2.07047
Diesel	Litres - CO _{2e}	2.62818

Scope 2	Conversion	Factor
Imported Electricity	kWh - CO _{2e}	0.20493
Generated Electricity	kWh - CO _{2e}	0

Scope 3 - Waste	Conversion	Factor
Recycled Steel	Tonne – kgCO ₂	0.98485
Non-Recycled Steel	Tonne – kgCO ₂	1.26435
Recycled Wood	Tonne – kgCO ₂	6.41061
Non-Recycled Wood	Tonne – kgCO ₂	925.2443
Recycled Plasterboard	Tonne – kgCO ₂	6.41061
Non-Recycled Plasterboard	Tonne – kgCO ₂	71.95
Recycled Plastic	Tonne – kgCO ₂	6.41061
Non-Recycled Plastic	Tonne – kgCO ₂	8.88386
Recycled Paper	Tonne – kgCO ₂	6.41061
Non-Recycled Paper	Tonne – kgCO ₂	1164.39015
Recycled Waste	Tonne – kgCO ₂	6.41061
Non-Recycled Waste	Tonne – kgCO ₂	520.3342
Recycled Cardboard	Tonne – kgCO ₂	6.41061
Waste Oil	Tonne – kgCO ₂	6.41061
Recycled Hazardous Waste	Tonne – kgCO ₂	6.41061
Non-Recycled Hazardous Waste	Tonne – kgCO ₂	8.88386
Water	M3 – kgCO ₂	0.18574
Scope 3 – Business Travel	Conversion	Factor
Flights – UK	KM - kgCO ₂	0.27101
Flights – International	KM - kgCO ₂	0.17493
Train/Tram	KM - kgCO ₂	0.0351
Tube	KM - kgCO ₂	0.02753
Ferries	KM - kgCO ₂	0.11131
Taxi	KM - kgCO ₂	0.20638
Bus/Coach	KM - kgCO ₂	0.10772
Hire/Own Car (Petrol Small/Medium)	Miles – kgCO ₂	0.23017
Hire/Own Car (Petrol Large)	Miles – kgCO ₂	0.43158
Hire/Own Car (Diesel Small/Medium)	Miles – kgCO ₂	0.22252

Hire/Own Car (Diesel Large)	Miles – kgCO ₂	0.33092
Scope 3 – Downstream Transportation (Deliveries)	Conversion	Factor
Rigid (7.5-17T)	Miles – CO _{2e}	0.78433
Rigid (>17T)	Miles – CO _{2e}	0.84707
Escort Vehicle	Miles – CO _{2e}	0.26673
Pallett Deliveries	Miles – CO _{2e}	0.0154
Scope 3 – Universal Tankers (Specific Supplier)	Conversion	Factor
Universal Tankers 3.5T	Miles – CO _{2e}	0.77554
Universal Tankers 7.5T	Miles – CO _{2e}	0.94684
Universal Tankers 26.5T	Miles – CO _{2e}	1.5549

Relevant emissions factors - Source¹

Annex B: Wernick Group (Holdings) Limited – corporate group:

Company Name	Registration Number
Wernick Group (Holdings) Ltd	03671447
Wernick Hire Ltd	00633778
Wernick Event Hire Ltd	04005170
Wernick Buildings Ltd / Wernick Construction Ltd	00414489
Wernick Power Solutions Ltd	11925173
Wernick AVDanzer Ltd	02076602
Wernick Refurbished Buildings Ltd	03341126
S Wernick and Sons (Holdings) Ltd	00930230

¹ All emission factors have been taken from the GOV.UK website
<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024>