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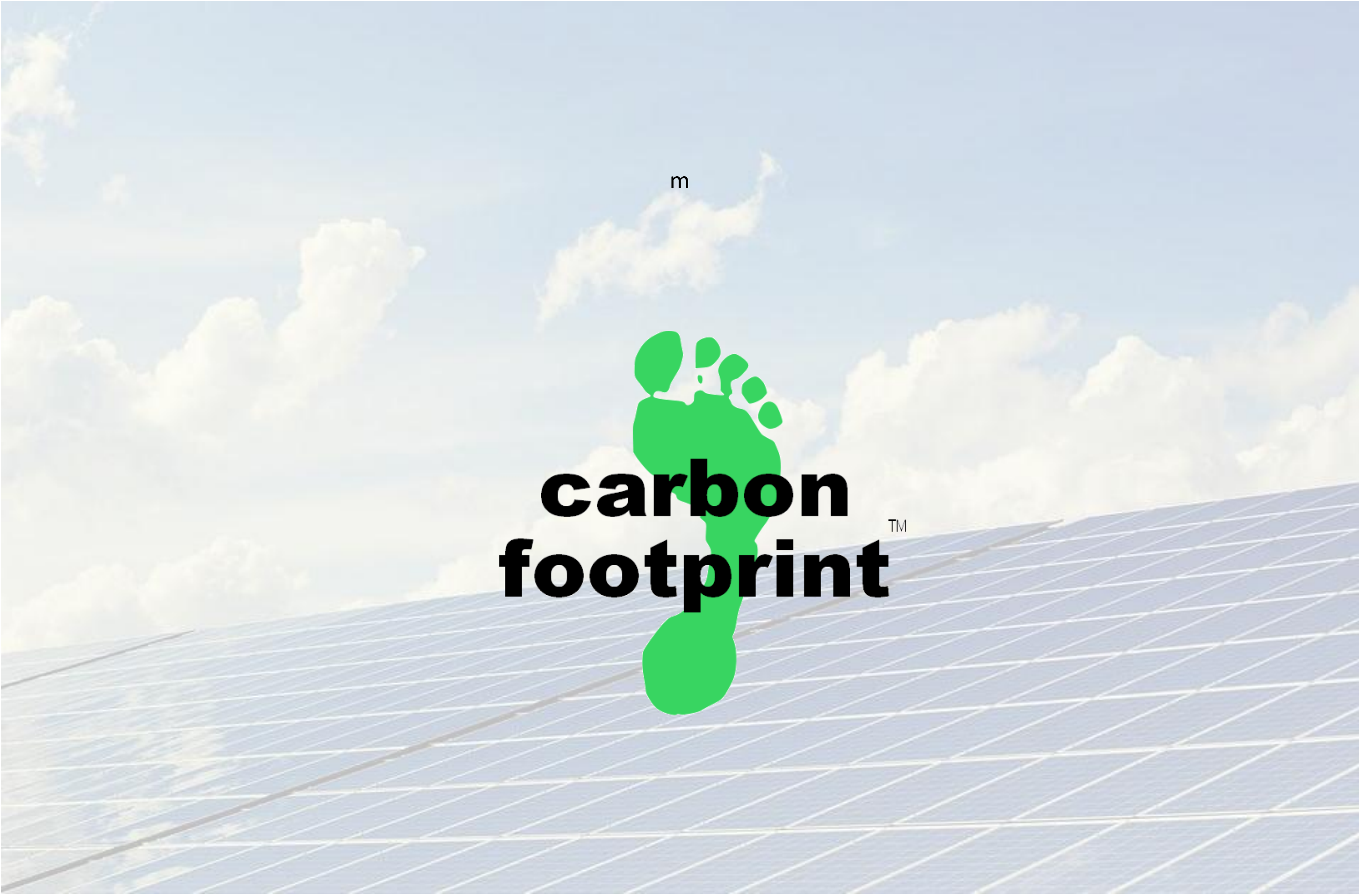

Carbon Footprint Verification Report

for

Warhurst Associates Limited

1st April 2025 to 31st March 2026

08 July 2026

Carbon Footprint Ltd, Belvedere House, Basing View, Basingstoke, Hampshire, RG21 4HG, UK
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Verification summary

Verifier:	Tom Vaughan, Senior Environmental Consultant, Carbon Footprint Ltd
Report reviewed by:	Joe Murray, Senior Environmental Consultant, Carbon Footprint Ltd
Authorised by:	Dr. Wendy Buckley, Client Director, Carbon Footprint Ltd, Carbon Footprint Ltd
Inventory period verified:	1st April 2025 to 31st March 2026
Level of assurance:	Limited
Assurance being given to:	Garry Warhurst, Founder 94c North Eastern Road, Thorne, Doncaster, DN8 4AS
Verification Standard:	ISO 14064-3: 2019
Methodology used for the calculation:	GHG Protocol, WRI, ISO14064-3 standard, DEFRA reporting guidelines

Statement of verification

Warhurst Associates Limited
94c North Eastern Road, Thorne, Doncaster, DN8 4AS — 08 July 2026

Scope

Warhurst Associates Limited (henceforth referred to as Warhurst Associates) offers consultancy services in food safety and ISO conformance. Warhurst Associates engaged Carbon Footprint Ltd to verify its carbon footprint assessment and supporting evidence for the period of the **1st of April 2025 to the 31st of March 2026.** Warhurst Associates is responsible for the information within the carbon footprint report. The responsibility of Carbon Footprint Ltd is to provide a conclusion as to whether the statements made are in accordance with the GHG Protocol, ISO14064-3 standard, DEFRA reporting guidelines.

Methodology

The verification was led by Tom Vaughan, Environmental Consultant, Carbon Footprint Ltd. Carbon Footprint Ltd completed the review in accordance with the '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 Limited level of assurance with respect to the GHG statements made. Carbon Footprint Ltd believes that the review of the assessment and associated evidence, coupled with this subsequent report, provides a reasonable and fair basis for our conclusion.

The following data was within the scope of the verification (below shows the post-audit results):

<table>
<tr><th>Scope</th><th>Category</th><th>Location-Based (tCO_2e)</th><th>Market-Based (tCO_2e)</th></tr>
<tr><td rowspan="3">Scope 1 & 2</td><td>Natural gas consumption</td><td rowspan="3">0.06</td><td rowspan="3">0.08</td></tr>
<tr><td>Company Car Travel</td></tr>
<tr><td>Electricity Consumption</td></tr>
<tr><td rowspan="3">Scope 3</td><td>Cat. 1. Purchased goods and services</td><td rowspan="3">5.75</td><td rowspan="3">5.75</td></tr>
<tr><td>Cat. 3. Fuel and energy related activities (not included in Scope 1 or Scope 2)</td></tr>
<tr><td>Cat. 6. Business travel (not included in Scope 1 or Scope 2)</td></tr>
<tr><td colspan="2">Total Tonnes of CO_2e</td><td>5.81</td><td>5.83</td></tr>
</table>

Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides limited assurance of the GHG emissions statement, **and found no evidence that the GHG emissions statement:**

- is not materially correct and is not a fair representation of the GHG emissions data and information;
- has not been prepared in accordance with the GHG Protocol, ISO14064-3 standard, DEFRA reporting guidelines.

It is our opinion that Warhurst Associates has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Tom Vaughan

Environmental Consultant
Carbon Footprint Ltd

Table of Contents

1 Introduction

Warhurst Associates Limited (hereafter referred to as Warhurst Associates) offers consultancy services in food safety and ISO conformance. The company operates from a home office, serving the founder.

This report provides the outcomes of the independent verification of Warhurst Associates' UK Greenhouse Gas (GHG) statement for the period of the **1st of April 2025 to the 31st of March 2026.** The scope of the assessment is defined in section 2.

The verification was based on an assessment of Warhurst Associates' 2025/26 carbon footprint report/calculations), supplemented with a remote audit and review of supporting evidence. A verification plan (Appendix 1) was devised at the preliminary stages of the assessment to guide the verification process. The sampling plan in Appendix 2 lists the documents requested for verification.

The verification was completed in line with the International Standard *'ISO 14064 Part 3 (2019): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements'* to a Limited assurance level.

1.1 Objectives

The objectives are:

- To provide assurance to Warhurst Associates, to ISO 14064-3 standard, that the GHG statement is reliable and of sufficient quality.
- To assist internal purposes – mainly for CSR reporting and other disclosures; annual reports and tracking towards internal targets.

1.2 Scope of verification

The GHG statement that is being verified is Warhurst Associates' UK carbon footprint for the period of the 1st of April 2025 to the 31st of March 2026.

The GHG emissions have been consolidated through the Operational control approach and are reported in terms of carbon dioxide equivalent (CO_2e).

1.3 Materiality

A qualitative and quantitative evaluation of any errors, limitations or misrepresentations has been undertaken. The verification team, using professional judgment, determined whether any qualitative discrepancies could affect the overall GHG statement and, in turn, have a material impact on the decisions of the intended user.

Quantitative discrepancies were calculated individually to understand the impact of them as a percentage of the GHG statement. The pre-defined materiality threshold is 5% of the total inventory.

1.4 Responsibility

Warhurst Associates is responsible for the provision of the GHG statement and the supporting information. Carbon Footprint Ltd was contracted to provide a third-party verification of this statement, to a Limited level of assurance. Appendix 3 provides a profile of the verification team.

1.5 The work undertaken

The verification undertaken by Carbon Footprint Ltd was conducted in accordance with ISO 14064-3 (2019): Greenhouse gases- part 3: '*Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements*. A verification plan (including sampling) was devised at the preliminary stages of the assessment to guide the verification process (see appendices).

In conformance with the ISO 14064-3 standard, the following activities were undertaken:

- Initial review of the GHG documentation and methodologies, including historical GHG data for the period to.
- remote audit, involving discussions with staff from Warhurst Associates regarding:
  - Scope of calculation (including appraisal boundaries).
  - Input data sets, any missing data, estimations made and assumptions.
  - Calculation methodology and conversion factors used.
  - Quality control procedures.
  - Results & interpretation.

1.6 Independence

The verifier has remained independent from activity taken to calculate the GHG statement. The verifier has maintained objectivity during the audit, basing conclusions on evidence obtained during the audit.

1.7 Abbreviations

AIB	Association of Issuing Bodies
CDP	Carbon Disclosure Project
CSR	Corporate Social Responsibility
Defra	Department for Environment, Food & Rural Affairs
FTE	Full-time equivalent
GHG	Greenhouse Gas
ISO	International Organisation for Standardisation
km	Kilometres
kWh	Kilowatt Hours
SECR	Streamlined Energy and Carbon Reporting
tCO_2e	Tonnes of Carbon Dioxide Equivalent
WRI	The World Research Institute

Verification results

1.8 Assessment of the GHG information system and its controls

1.8.1 Boundary and data selection

Organisational boundary

The GHG emissions have been consolidated through the Operational control approach and are reported in terms of carbon dioxide equivalent (CO_2e), for the UK operations. The single home-working office space is included within the scope of this verification.

Reporting boundary

The operational boundary was reviewed and has been determined that all material emission sources have been captured within the assessment boundary. This is summarised below.

Scope 1:	Natural gas consumption, Company car travel
Scope 2:	Electricity consumption.
	Cat. 1. Purchased goods and services
Scope 3:	Cat. 3. Fuel and energy related activities (not included in Scope 1 or Scope 2)
	Cat. 6. Business travel (not included in Scope 1 or Scope 2)

1.8.2 Data management

Data is sourced from utility bills, invoices, external supplier reports, and regularly updated internal records.

The founder uses their own online platform to collect and calculate data, ensuring procedures align with established procedural documents. The collected data is then allocated to the utilised space based on its proportion of the total billed spaces for utilities.

1.8.3 Data limitations

No data limitations were identified during the audit.

1.9 Assessment of GHG data and information

1.9.1 Company car travel

Data recording systems were seen to be robust and regularly updated to ensure all mileage has been accounted for and emission factors used are appropriate and up to date. The main observations were:

- Distance follows the exact route used during travelling this was calculated using google maps.
- Record cover whether journeys are one-way or return.
- The most relevant and up to date emission factor (medium diesel) has been used from DEFRA emissions factors (2025).

1.9.2 Cat. 3. Fuel- and energy related activities (not included in scope 1 or scope 2)

The main observations regarding Cat. 3. Fuel- and energy related activities were:

- The most relevant and up to date emission factors have been used from Defra. (2025)
- All calculations were deemed appropriate.
- WTT emissions were also included where appropriate.

1.9.3 Cat. 1. Purchased goods and services

Calculation related to Cat. 1. Purchased goods and services were spot checked during the audit call. The main observations were:

- Appropriate and the most recent emission factors have been used.
- Appropriate SIC code allocation and apportionment of costs was shown.
- Boundaries of included purchases include all material elements which are of benefit to Warhurst Associates or future client projects have been included.

1.9.4 Water

Calculations related to water consumption were spot checked prior to the audit call. The main observations were:

- The most relevant and up to date emission factors have been used. (2025)
- All calculations were deemed appropriate
- Consumption has been proportioned to only cover business related use.

1.9.5 Electricity Consumption and Natural Gas

The main observations regarding natural gas and electricity consumption were:

- The most relevant and up to date emission factors have been used. (2025)
- All calculations were deemed appropriate
- Consumption has been proportioned to only cover business-related use.

1.9.6 Other emission sources

The following emissions sources were not material to the total and were therefore not audited in detail; however all calculations checks, and emission factors checks can be seen section 2.3.

- Rail

1.10 Data calculations

The GHG inventory and procedural documents provided are well laid out and easy to navigate.
The emission factors used for the calculations have been verified as correct and appropriate for the data. All emission factors used have been reliably sourced from DEFRA for the most recent available data set. The calculations have been carried out using a culmination of the below systems:

- Sustainability Data App
- Mileage Submission App
- SharePoint
- PowerBi
- Microsoft Excel

During the audit, demonstration was provided for all calculations as outlined within the procedural documents provided.

2 Conformance with verification criteria

The chosen methodology that has been used for accounting and reporting Warhurst Associates's GHG inventory is the GHG Protocol, ISO14064-3 standard, DEFRA reporting guidelines. Carbon Footprint Ltd has examined your GHG statement in relation to the GHG Protocol, ISO14064-3 standard, DEFRA reporting guidelines. The verification activities have shown that the business has met the verification criteria satisfactorily.

Relevance – the data collected and reported reflects the significant environmental impacts of your operations.

Completeness – emission sources that come within the reporting boundary have been quantified and reported where possible. Exclusions (if applicable) have been disclosed and justified.

Consistency – methodologies are documented and appear to be consistent.

Transparency – the carbon footprint report states the company's approach to data collection and the estimations that were made.

Accuracy – sufficient accuracy has been achieved. Actions to improve data accuracy and reduce uncertainty have been identified.

3 Conclusions

Warhurst Associates's boundaries and system has satisfactorily captured the most significant and relevant emission sources.

No errors were identified in the data collection or calculations.

The calculations were correct and robust, and the estimation methodologies were acceptable.

3.1 Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides limited assurance of the GHG emissions statement, **and found no evidence that the GHG emissions statement:**

- is not materially correct and is not a fair representation of the GHG emissions data and information.
- has not been prepared in accordance with the GHG Protocol, ISO14064-3 standard, DEFRA reporting guidelines.

It is Carbon Footprint Ltd.'s opinion that Warhurst Associates has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Appendix 1 – Verification Plan

Venue: Online

Present:
Tom Vaughan, Carbon Footprint Ltd (Verifier)
Garry Warhurst, Warhurst Associates

ISO 14064-3 Ref.		ISO 14064-3 Requirements	Evidence	Comments
5.1.3.	Level of Assurance	To be agreed at the beginning	Anecdotal	Limited
5.1.4	Objectives	To be agreed at the beginning	Anecdotal Proposal Verification report	
5.1.5	Criteria	To be agreed at the beginning	Anecdotal	GHG Protocol, WRI, ISO14064-3 standard, DEFRA reporting guidelines
5.1.6	Scope	Organisational boundaries, physical infrastructure & activities, GHG sources, type of GHGs, time period	Anecdotal CF Report Proposal	Scope 1, 2 & 3 - 1st April 2025 to 31st March 2026- operational control
5.1.7	Materiality	Establish materiality	Anecdotal	
5.4.4	Verification records	The verifier shall maintain records to demonstrate conformity to the requirements of ISO14064-3.	Verification plan. Verification report.	This verification plan is the basis of recording the audit and capturing information.
6.1.3.3	GHG information system & its controls	Processes for collecting, processing and reporting GHG information.	Anecdotal and procedure documentation.	

ISO 14064-3 Ref.		ISO 14064-3 Requirements	Evidence	Comments
6.1.3.4	GHG data & information	Examination of the GHG data and information.	Data collection procedure documentation.	
6.1.5	Verification Plan	Document assurance level, objectives, criteria, scope, materiality & schedule.	This document	This table documents the verification plan.
6.1.6	Evidence gathering plan		Sampling Plan	See Appendix 2.
6.3.1	Evaluation of the GHG statement	Evaluate whether the evidence collected supports the GHG statement.	Verification report	Sufficient evidence was provided to support the statement.
6.3.1.4	Assessment against verification criteria	Confirm whether the organisation conforms to the verification criteria.	Verification report	Organisation has met the verification criteria satisfactorily.
6.3.2 & 6.3.3	Conclusion and opinion	A verification statement containing the level of assurance, objectives, scope, criteria, the GHG statement and the verifier's opinion on the GHG statement.	Verification statement	A verification statement will be issued.

Appendix 2 – Sampling Plan

The sampling will be a risk-based approach in order to collect adequate evidence to support the Limited level of asurance. Calculations and results will be reviewed and discussed as a desk-based exercise and during the remote audit.

Sites and data sampled were chosen due to materiality to the total carbon footprint, noticeable deviation from the previous year's results, and potential anomalies identified from initial analysis.

Primary data (e.g. utility bills, expense claims, fuel card reports etc.) requested is shown in the following table:

Emissions source	Requested	Provided
Category 1. Purchased goods	Expense allocation sheet	Showed during the audit call
Company car travel	Data recording system	Demonstrated during call
Electricity Consumption	Data recording system and monthly consumption detailed in bills.	Showed a selection of bills detailing consumption during the audit call
Company car	Mileage Submission App, internal records of all journeys.	Demonstrated during call
Natural gas	Data recording system and monthly consumption detailed in bills.	Showed a selection of bills detailing consumption during the audit call

Secondary data was reviewed for other sites and emission sources.

Appendix 3 – Verification Team

Carbon footprint Ltd has enabled the completion of the carbon footprints of over 20,000 businesses globally via our tools and consultancy. We are confident that we bring independent, ethical conduct, fair representation, due professional care and fresh insights to carbon management and verification activities. We work with a vast range of companies, from SMEs to multinational blue-chip corporations with goals to comply with legislation, cut the cost of carbon in their business, maximise sales by developing true sustainable credentials and prepare for future legislation.

We are a world leading carbon footprinting company:

- We follow international standards, such as ISO14064-1, PAS2050, GHG Protocol, ISO14064-3 within our work
- We are ISO 14001:2015 and ISO 9001:2015 certified
- We are approved under the Quality Assurance Standard (QAS) – this means that our own carbon footprinting tools and methodology is independently audited by AEA-Ricardo.
- We work with other businesses to complete/validate GHG emissions for their Mandatory GHG Reporting and CDP reporting requirements
- We run the Carbon Academy (for peer group learning)
- We provide input and advice to the government on low carbon legislation

Tom Vaughan
Senior Environmental Consultant
Tom holds a Master's in Climate Change and a BSc in Environmental Science, specialising in product carbon footprinting. An Associate Member of IEMA (AIEMA), he leverages his multi-industry experience to drive sustainable practices and accurately measure environmental impact, alongside his interest in climate change's effects on agriculture..

Joe Murray
Senior Environmental Consultant
Joe has a master's degree in environmental Pollution Control (Dist) and a bachelor's degree in environmental science (Hons). He has conducted carbon footprint assessments to ISO14064-1 standard and verifications to ISO14064-3 standard, as well as possessing experience in conducting energy, waste and general environmental audits. Joe is also a member of IEMA.

Dr. Wendy Buckley
Client Director / Co-Founder Carbon Footprint Ltd
Wendy has a B.Sc. & Ph.D. in Physics and is also a Member of the Chartered Institute of Marketing with MCIM status. She has held various appointments across the globe in both the public and private sector. She has developed extensive knowledge in manufacturing, thermodynamic processes and low energy solutions. Wendy has won a number of business awards and is Chairperson of the Sustainable Business Network in North Hampshire.