



CARBON NEUTRALITY

ISO 14068-1

OBJECTIVES AND SCOPE

NQA CERTIFICATION LIMITED

has undertaken independent third-party verification of carbon neutrality within the following boundaries:

Supply, installation and servicing of GreaseShield grease traps, drainage protection and pumping systems, catering equipment, plumbing supplies, and storage solutions. Included are all direct (Scope 1) and energy indirect (scope 2) emissions, and all material indirect GHG emissions (Scope 3).

On behalf of:

Environmental Products and Services Ltd

6 Shepherd's Way, Newry, BT35 6EE
Unit 6 Phoenix Court, Hammond Avenue, Stockport, SK4 1PQ

Attestation

Date of Verification: **23/01/2026**
Verification No: **783601, 783602, 783603**
Period Verified: **01/01/2024 – 31/12/2024**

This Verification exercise has been performed to:
ISO 14068-1 - Climate Change Management — Transition to net zero — Part 1: Carbon neutrality.

Zoe Stirton
Lead Verifier

Graham Walker
Independent Reviewer

NQA is a trading name of NQA Certification Limited, Registration No. 09351758. Registered Office: Warwick House, Houghton Hall Park, Houghton Regis, Dunstable, Bedfordshire, LU5 5ZX, United Kingdom.

This Verification statement, including the opinion expressed herein, is provided to the reporting entity and is solely for its benefit in accordance with the standards related to GHG Verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.

Further detail related to the achievement of Verification can be found herein. Please note this is multiple pages and must be considered as an entire document.

NQA Certification Ltd
Independent Assurance Statement on GHG assertions
Declaration of carbon neutrality in accordance with ISO 14068-1:2023

Data Report Details

Name of reporting entity:	Environmental Products and Services Ltd
Address of reporting entity:	6 Shepherd's Way, Newry, BT35 6EE Unit 6 Phoenix Court, Hammond Avenue, Stockport, SK4 1PQ
Subject matter boundary:	<p>Supply, installation and servicing of GreaseShield grease traps, drainage protection and pumping systems, catering equipment, plumbing supplies, and storage solutions. Included are all direct (Scope 1) and energy indirect (scope 2) emissions, and all material indirect GHG emissions (Scope 3), including the following GHG category inclusions and exclusions:</p> <ul style="list-style-type: none"> • Scope 1: Natural gas, fleet, refrigerant gas, lubricants • Scope 2: Electricity • Scope 3: • Category 1- Purchased goods and services • Category 2 - Capital goods • Category 3 - FERA • Category 4 - Upstream transportation and distribution • Category 5 - Waste generated in operations • Category 6 - Business travel • Category 9 - Downstream transportation and distribution • Category 11 - Use of sold products <p>Exclusions on the basis of inapplicability or inaccuracy of available data:</p> <ul style="list-style-type: none"> • Category 7 - Employee commuting • Category 8 – Upstream leased assets • Category 10 - Processing of sold products • Category 12 - End-of-life treatment of sold products • Category 13 - Downstream leased assets • Category 14 - Franchises • Category 15 – Investments
Level of assurance provided:	Limited
Date of assertion:	23/01/2026
Period of assertion:	Baseline Year: 01/01/2024 – 31/12/2024 Period Verified: 01/01/2024 – 31/12/2024
Reference document(s):	EF04 - Carbon Neutrality Report V1 EF03 – ISO14068 Carbon Calculator 2024

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Data Verified		
	Current Period: Location Based 01/01/2024 – 31/12/2024	Current Period: Market Based 01/01/2024 – 31/12/2024
Direct (Scope 1) emissions (tCO₂e):	109	109
Energy Indirect (Scope 2) emissions (tCO₂e):	10	10
Indirect (Scope 3) emissions (tCO₂e):	1,167	1,167
Total emissions (tCO₂e):	1,286	1,286
Offset declared this period (tCO₂e):	1,286	
Quantification Protocol Conformity		
Protocol applied:	ISO 14064-1	
Evidence Pack Conformity		
Direct, Energy Indirect, and Significant Indirect Sources:	All direct, energy indirect and significant indirect sources with exclusions as recorded in boundary.	
Carbon Neutrality Hierarchy applied:	Quantify, reduce, remove, offset	
Carbon Neutrality Pathway prepared:	Science based approach to targeting	
Carbon Neutrality Report prepared:	EF04 - Carbon Neutrality Report V1	
Reduction strategy:	EF04 - Carbon Neutrality Report V1	
Removal strategy:	EF04 - Carbon Neutrality Report V1	
Offset strategy:	Katingan Peatland Restoration and Conservation Project (VERRA) No. of credits: 892 Standard retirement date 03/02/2026 Serial Nos: 12730-427818886-427819777-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0 Community Carbon Efficient Cooking Programme-VPA1 (GS10967) (Gold Standard) No. of credits: 265 Standard retirement date 03/02/2026 Serial Nos: GS1-1-UG-GS10967-16-2024-29545-207923-208187 Delta Blue Carbon – 1 (VERRA) No. of credits: 129 Standard retirement date 03/02/2026 Serial Nos: 13916-537253962-537254090-VCS-VCU-466-VER-PK-14-2250-01012020-31122020-1	

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Verification Details	
Lead GHG Verifier:	Zoe Stirton
Independent Reviewer:	Graham Walker
Locations visited during Verification:	N/A
Internal control process:	EF03 – ISO14068 Carbon Calculator 2024
Notes regarding data omissions:	N/A
Notes regarding material secondary effects of GHG emission reductions:	N/A

Opinion Authorisation	
Verified as satisfactory - unmodified:	We have conducted a Verification of the Carbon Neutrality declaration outlined above as made by Environmental Products and Services Ltd. On the basis of the Verification process and procedures conducted (see Annex 2), there is no evidence that the Carbon Neutrality declaration: <ul style="list-style-type: none"> — is not materially correct and is not a fair representation of GHG data and information; — has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.
Signed on behalf of NQA:	
Name of Authorised signatory:	Graham Walker
Date of opinion:	09.02.26
Name of Verification Body:	NQA Certification Ltd
Contact address:	Warwick House, Houghton Hall Park, Houghton Regis, Dunstable, Bedfordshire, LU5 5ZX, United Kingdom

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Annex 1: Findings of the Verification

Mis-statements not corrected before issuance of the Verification Opinion Statement		Material?
A1	<i>None</i>	
A2		
A3		
A4		

Non-conformance with the scheme criteria not corrected before issuance of the Verification Opinion Statement		Material?
B1	<i>None</i>	
B2		
B3		
B4		

Recommendations for improvement in the robustness of the data accounting system etc	
C1	<i>None</i>
C2	
C3	
C4	

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Annex 2: Basis of the Verification

Basis of the Verification	
Objectives and scope of the Verification:	To verify the entity's data in accordance with ISO14064-3 and to a limited level of assurance for the assertion as referenced in the attached Verification Opinion Statement (VOS) which is reported using the criteria specified below and to confirm compliance with the specified criteria.
Responsibilities:	<p>The reporting entity is solely responsible for the preparation and reporting of the data submitted in its assertion in accordance with the specified criteria requirements; for any assumptions, information and assessments that support the reported data; and for establishing and maintaining appropriate procedures, performance management, data accounting and internal control systems from which the reported information is derived.</p> <p>NQA Certification Ltd (the verifier) is responsible - in accordance with ISO14064-3 - for carrying out the Verification of the entity's referenced assertion in the public interest and independent of the entity. It is the responsibility of the Verifier to form an independent opinion, based on the examination of information supporting the data presented in the Report as referenced in the VOS, and to report that opinion to the operator. The Verifier must also report if, in its opinion:</p> <ul style="list-style-type: none"> • the Report is or may be associated with misstatements (omissions, mis-representations or errors); or • the entity is not conforming with the requirements of the specified reporting criteria; or • the Lead Verifier/Verifier have not received all the information and explanations that they require to conduct their examination to the agreed level of assurance; or • improvements can be made to the entity's performance in monitoring and reporting of relevant data and/or conformance with the specified reporting criteria.
Work performed and basis of the opinion:	<p>We conducted our examination having regard to the Verification criteria reference documents outlined below. This involved examining, based upon our risk analysis and subsequent Verification plan, evidence to give us limited assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the specified reporting criteria outlined below. This also involved assessing where necessary estimates and judgements made by the entity in preparing the data and considering the overall adequacy of the presentation of the data in the Report referenced in the VOS and its potential for material misstatement.</p> <p>The Verification consisted of evaluation of evidence associated with the following records:</p> <ul style="list-style-type: none"> • The Carbon Neutrality declaration (as outlined in the attached VOS) • Substantiation documentation in relation to: <ul style="list-style-type: none"> ○ the subject matter & associated GHG emissions ○ quantification of the carbon footprint ○ the carbon neutrality management plan ○ quantification of the carbon footprint reduction ○ the carbon removal strategy and its application/outcomes ○ the carbon offset strategy and its application/outcomes <p>Verification of emissions data and information included site inspections, interview with key entity personnel and viewing of evidence to support the calculation of underlying data including trailing data throughout the data flow from primary generation to final reporting; confirming the application of internal controls and data validation; and confirming from records the declarations made by the entity in relation to sampling and analysis of</p>

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	<p>fuels and materials, the maintenance and calibration of relevant instrumentation and other relevant processes and equipment.</p> <p>GHG quantification is subject to inherent uncertainty due to the designed capability of measurement instrumentation and testing methodologies and incomplete scientific knowledge used in the determination of calculation factors and global warming potentials.</p> <p>Where the GHG assertion contains a forecast of future emissions, emissions reductions or removals it should be noted that the actual results achieved may differ from the forecast as the forecast estimate is based on assumptions that may change in the future.</p>
Materiality level:	The quantitative materiality level is set at $\pm 5\%$ of the total declared emissions.
Reference documents cited:	<p>1) Conduct of the Verification:</p> <ul style="list-style-type: none"> • ISO 14064-3:2019 Specification with guidance for the validation and Verification of GHG assertions • ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information • ISO 17029:2019 Conformity assessment — General principles and requirements for validation and Verification bodies • IAF MD6:2023 Mandatory Document for the Application of ISO 14065:2020 • IAF MD14:2023 Mandatory Document for the Application of ISO/IEC 17011 in Greenhouse Gas Validation and Verification (ISO 14065:2013) • ISO 14066:2023 Competence requirements for GHG validation and Verification teams
	<p>2) Rules and requirements for entity reporting:</p> <ul style="list-style-type: none"> • ISO 14068-1:2023 - Transition to net zero, Part 1: carbon neutrality • ISO 14064-1:2019 – Specification with guidance at the organisational level for quantification and reporting of GHG emissions and removals • The GHG Protocol – Corporate accounting and reporting standard

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