



LRQA Independent Assurance Statement

Relating to City Digital Limited's GHG Report for the Calendar Year 2021

Terms of Engagement

This Assurance Statement has been prepared for City Digital Limited in accordance with our contract.

LRQA was commissioned by City Digital Limited (CDL) to assure its GHG Report for the calendar year 2021, (hereafter referred to as "the Report").

The Report relates to direct GHG emissions and energy indirect GHG emissions and other indirect GHG emissions from water supply, water treatment, business commuting and grid electricity transmission & distribution losses.

CDL's geographical boundary includes its business operations at Sevenoaks, United Kingdom as well as warehousing (storage), office working (on-site and remote) and travel for meetings & commuting. The main activities of the organization include services for complete and secure control of their clients' print digital and mail operations and the GHG emissions have been consolidated using operational controls.

The following GHG emissions were excluded from the Report:

- Refrigerant gases: on the basis of their de minimis contribution to the total direct GHG emissions and no leakage in CY 2021.
- Business air travel: on the basis of no business air travel was undertaken in CY 2021.

Management Responsibility

CDL's management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with CDL.

Ultimately, the Report has been approved by, and remains the responsibility of CDL.

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide reasonable assurance that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2018, '*Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted a remote site tour of the facilities and reviewed processes related to the control of GHG emissions data and records.
- remotely interviewed relevant staff of the organization responsible for managing GHG emissions data and records.
- remotely reviewed activity data at the source level for CY 2021.
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records.
- verified the emission factors applied for Scope 1 Diesel, HVO and location-based and market-based Scope 2 emissions with the source reference and confirming their appropriateness.
- verified internal QA/QC for data quality and assurance.
- verified calculations to arrive at equivalent CO₂ emissions.



Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a reasonable level of assurance at a materiality of 5% for Category 1, 2, 3 and 6. The opinion expressed in this Assurance Statement has been accordingly formed.

LRQA's Opinion

Based on LRQA's approach, the GHG emissions for Categories disclosed in the Report as summarized in Table 1 below are materially correct and that the Report has been prepared in conformance with ISO 14064-1:2018.

LRQA's Recommendations

CDL should develop a methodology:

- to fulfil data gaps.
- to quantify all applicable indirect emissions.

Dated: 30 November 2022

A handwritten signature in blue ink that reads 'R. Sujatha'. The signature is written in a cursive, flowing style.

Sujatha Ramasamy

LRQA Lead Verifier

On behalf of LRQA

LRQA reference number: LRQ00004641



Table 1. Summary of CDL's, GHG Emissions Report for CY2021.

Scope of GHG emissions	Tonnes CO₂e
Direct GHG emissions (Category 1)	8
Indirect GHG emissions from imported energy (Category 2, Location-based)	20
Indirect GHG emissions from imported energy (Category 2, Market-based)	20
Indirect GHG emissions from home working emissions (Category 3)	5
Indirect GHG emissions from Business Commuting (Category 3)	14
Indirect GHG emissions from other sources (Category 6)	2
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018.	

This Assurance Statement is subject to the provisions of this legal section:

LRQA Group Limited, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2022.