

INDEPENDENT AUDIT OPINION

Toitū Climate Impact Programme certification

TO THE INTENDED USERS

Responsible Party: Electrical and Pump Services Limited trading as the EPS Group

Toitū Carbon Programme: Carbon Reduce

Audit Criteria: ISO 14064 Part 1 2018, ISO 14064 Part 3 2019.
Technical Requirements 3.1 & Audit and Certification Technical requirements 3.0.
GHG Protocol scope 2 guidance.

Registered address: Mallow Business and Technology Park, Quaterstown, Mallow, Co Cork, Ireland

Inventory period: 01/04/2024 to 31/03/2025

GHG Assertion: IMR_2425_EPS Group_CR_Org.pdf

Toitū as the certifier has appointed Achilles Information Limited, using their staff and resources, to carry out the audit of the responsible party's GHG Statement on Toitū's behalf.

RESPONSIBLE PARTY'S RESPONSIBILITIES

The Management of the Responsible Party is responsible for the preparation of the GHG statement in accordance with ISO 14064-1 2018 and the requirements of the stated Toitū Climate Impact programme. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of a GHG statement that is free from material misstatement.

VERIFIERS' RESPONSIBILITIES

Our responsibility as third party verifiers is to express a verification opinion to the agreed level of assurance on the GHG statement, based on the evidence we have obtained and in accordance with the audit criteria. We conducted our verification engagement as agreed in the Contract and Engagement letter, which together define the scope, objectives, criteria and level of assurance of the verification. The International Standard ISO 14064-3 2019 requires that we comply with ethical requirements and plan and perform the validation and verification to obtain the agreed level of assurance that the GHG emissions, removals and storage in the GHG statement are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the ISO 14064-3:2019 Standards will always detect a material misstatement when it exists. The procedures performed on a limited level of assurance vary in nature and timing from, and are less in extent compared to reasonable assurance, which is a high level of assurance. . Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

BASIS OF VERIFICATION OPINION

Our responsibility is to express an assurance opinion on the GHG statement based on the evidence we have obtained. We conducted our assurance engagement as agreed in the contract which defines the scope, objectives, criteria and level of assurance of the verification.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

VERIFICATION

We have undertaken a verification engagement relating to the Greenhouse Gas Emissions Inventory Report (the 'Inventory Report')/Emissions Inventory and Management Report of the organisation listed at the top of this statement and described in the emissions inventory report for the period stated above.

The Inventory Report provides information about the greenhouse gas emissions of the organisation for the defined measurement period and is based on historical information. This information is stated in accordance with the requirements of International Standard ISO 14064-1 2018 and the requirements of the stated Enviro-Mark Solutions Limited (trading as Toitū Envirocare) programme.

VERIFICATION STRATEGY

Verification evidence gathering procedures include:

An initial evaluation of organisational scope & boundaries, typically by interview and or desktop data review.

A sample of site visits will typically be conducted, dependent on the industrial sector.

A comprehensive range of emission sources will be taken and typically checked for classification, completeness of data, scope & boundaries, time-periods, emission factors applied, consistency or changes to methodologies, estimations used & that adequate control procedures are in place. This will also include retrace back to source data and a full recalculation of GHG emissions.

VERIFICATION LEVEL OF ASSURANCE

Reasonable

Total gross tCO ₂ e subject to verification level of assurance:	Total gross tCO ₂ e subject to validation, excluded from level of assurance:
3,047.32	0.00

QUALIFICATIONS TO THE OPINION

The following qualifications have been raised in relation to the verification opinion:

None

CONCLUSION

EMISSIONS - VERIFICATION REASONABLE ASSURANCE

We have obtained all the information and explanations we have required. In our opinion, the emissions, removals and storage defined in the inventory report, in all material respects:

- comply with ISO 14064 Part 1 2018 and the requirements of the stated Toitū Envirocare Toitū carbon programme; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

OTHER INFORMATION

The responsible party is responsible for the provision of Other Information to meet Programme requirements. The Other Information may include emissions management and reduction plan and purchase of carbon credits, but does not include the information we verified, and our auditor's opinion thereon.

Our opinion on the information we verified does not cover the Other Information and we do not express any form of audit opinion or assurance conclusion thereon. Our responsibility is to read and review the Other Information and consider it in terms of the programme requirements. In doing so, we consider whether the Other Information is materially inconsistent with the information we verified or our knowledge obtained during the verification.

Verified by:	Reviewed by:
Name: Ted Rosser	Name: Glenn Cargill
Position: Lead Verifier Achilles Information Limited	Position: Technical Reviewer Achilles Information Limited
Signature: 	Signature: 
Date verification audit: 5/12/2025	Date: 9/12/2025
Authorised by:	
Enviro-Mark Solutions Ltd (trading as Toitū Envirocare) The Formery 87 Albert Street, Auckland Central, Auckland 1010, New Zealand	
Date: 29/01/2026	  WWW.JAS-ANZ.ORG/REGISTER