





Verification Opinion

CFV 776862 310123

Responsible Party:

Eland Cables Ltd 120 Highgate Studios 53-79 Highgate Road London NW5 1TL

Type of GHG Statement:

Organisational

Identification of GHG Statement:

Eland Cables Carbon Emissions Report 2021 - Final

Scope of activities:

Global supply and distribution of electrical cables, associated accessories and cable testing services

Organisational Boundary:

Operational Control

Sites Included in Organisational Boundary:

Eland Cables Ltd 120 Highgate Studios 53-79 Highgate Road London NW5 1TL

Eland Cables Ltd Eland Road Denaby Industrial Estate Denaby Main Doncaster DN12 4HA

Eland Cables Ltd Coalpit Road Denaby Industrial Estate Denaby Main Doncaster DN12 4LA

...making excellence a habit."

Reporting Boundary:

Direct GHG emissions (scope 1): natural gas; fuel for company fleet (diesel); fuel for mobile plant (LPG); fugitive F-gas emissions; company car emissions

Indirect GHG emissions from imported energy (scope 2): purchased electricity

Other indirect GHG emissions (scope 3): raw materials used in production; energy, waste and water associated with the manufacture of cables; inbound transport of finished goods from manufacturer to warehouse; outbound transport of finished goods from warehouse to customers; packaging; inbound transport of raw materials from suppliers to manufacturer; inbound transport of packaging from suppliers; packaging end of life; staff commuting; wastes generated from company locations; supply and treatment of water; business travel; digital emissions; working from home; purchase of consumables; well-to-tank emissions

Exclusions from Reporting Boundary:

Product end of life stage

Criteria for developing the organisational GHG Inventory:

ISO 14064-1:2018 (BS EN ISO 14064-1:2019) GHG Protocol

Level of Assurance:

Limited

Materiality level:

10%

Period:

01/01/2021 - 31/12/2021

GHG Emissions:

tCO2(e)	Location Based	Market Based
	2021	2021
Direct GHG emissions (scope 1)	1444	1444
Indirect GHG emissions from imported energy (scope 2)	91	21
Indirect GHG emissions from other sources as referenced in reporting boundary (scope 3)	118550	118935
Total	120085	120400

Verification Opinion: Verified with Comments

To improve accuracy of data and understanding of some scope 3 categories, more detailed methodologies should be requested from manufacturers regarding their quantification processes (including emissions factors used for electricity) for energy, waste, water etc. and apportionment to Eland Cables.

Based on the process and procedures conducted, there is no evidence that the GHG report 'Eland Cables Carbon Emissions Report 2021 – Final' produced by Eland Cables Ltd:

- is not materially correct and is not a fair representation of GHG data and information;

- has not been prepared in accordance with ISO 14064-1:2018

Verification Activities:

The following were the verification activities undertaken:

- Evaluation of the monitoring and controls systems through interviewing employees, observation & inquiry;
- Verification of the data through sampling recalculation, retracing, cross checking, reconciliation.

The quantification and reporting of the GHG emissions has been independently verified by BSI against the specifications defined in ISO 14064-1:2018. The verification activity has been carried out in accordance with ISO 14064-3:2019 and the principles of ISO 14065:2013.

The 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.



Responsibilities:

The data on which the GHG emissions are based has been provided by Eland Cables Ltd in the document 'Eland Cables Carbon Emissions Report 2021 – Final'. This document is the responsibility of Eland Cables Ltd and is historical in nature.

The responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria.

BSI is responsible for expressing an opinion on the GHG statement based on the verification.

Lead Verifier: Catherine Williams

Signed on behalf of BSI: Matt Page, Managing Director UK & Ireland, BSI Assurance UK Ltd

Issue Date: 31/01/2023

BSI Assurance UK Ltd Kitemark Court Davy Avenue Milton Keynes MK5 8PP UK

NOTE: BSI Assurance Ltd is independent to and has no financial interest in Eland Cables Ltd. This verification Opinion has been prepared for Eland Cables Ltd only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance Ltd has assumed that all information provided to it by Eland Cables Ltd is true, accurate and complete. BSI Assurance Ltd accepts no liability to any third party who places reliance on this Statement

