



Statement of Carbon Neutrality:

Brother Industries (U.K.) Ltd.

has issued, on the 11th August 2023, the Qualifying Explanatory Statement (QES) entitled:

“PAS 2060 Qualifying Explanatory Statement, for the period April 1st 2022, ending March 31st 2023”

claiming carbon neutral declaration of achievement for Scope 1 and Scope 2 GHG emissions at Brother Industries (U.K.) Ltd, based at Vauxhall Industrial Estate, Ruabon, Wrexham, LL14 6HA, achieved by Brother Industries (U.K.) Ltd in accordance with PAS 2060:2014 on 31st March 2023 with commitment to maintain the carbon neutral status of the PAS2060:2014 subject until, at least 31st March 2024, DNV Business Assurance Services UK Ltd certified.

DNV Business Assurance Services UK Limited has verified, according to GHG Protocol Corporate Standard, the GHG assertions reported in the above referred Qualifying Explanatory Statement and relative to:

- The methodology used by the organisation to determine the GHG emissions, associated to the PAS 2060:2014 subject, during the period.
- The PAS 2060:2014 GHG emissions reduction plan.
- The offsetting of the residual GHG emissions, through Kyoto Protocol compliant, or other accredited Voluntary Emission Reductions (VERs) generated by the projects named “Mudbrick Rocket Cooking Stoves, Malawi”, “Solar Water Heating, India” and “Global Renewable Energy”. The offsetting projects are listed in either Gold Standard Registry or Verra Search Registry and will be retired, within 12-months of purchase.

DNV Business Assurance Services UK Limited states that the above referred Qualifying Explanatory Statement complies with the requirements of the international standard PAS 2060:2014 “Specification for the Demonstration of Carbon Neutrality”.



Independent Limited Assurance Report

to the Management of Brother Industries (U.K.) Ltd

Brother Industries (U.K.) Ltd commissioned DNV Business Assurance Services UK Limited (“DNV”, “us” or “we”) to conduct a limited assurance engagement over the declaration of carbon neutrality in the **PAS 2060 Qualifying Explanatory Statement** (the “Report”) for the Scope 1 and Scope 2 greenhouse gas (GHG) emissions at its facility in Wrexham, for the achievement period commencing 1st April 2022 to 31st March 2023 and the commitment period commencing 1st April 2023 to 31st March 2024.



Our Conclusion: Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information is not fairly stated and has not been prepared, in all material respects, in accordance with the Criteria.

This conclusion relates only to the Selected Information, and is to be read in the context of this Independent Limited Assurance Report, in particular the inherent limitations explained below.

Selected information

The scope and boundary of our work is restricted to assessing that the preparation of the declaration of carbon neutrality by Brother Industries (U.K.) Ltd as presented in the Report, is in accordance with the Publicly Available Specification (PAS) 2060:2014 Demonstration of Carbon Neutrality (the “Criteria”).

The subject of the declaration of carbon neutrality is the Scope 1 and Scope 2 GHG emissions of Brother Industries (U.K.) Ltd at its facility based at Vauxhall Industrial Estate, Ruabon, Wrexham, LL14 6HA, UK.

We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on the websites of Brother Industries (U.K.) Ltd for the achievement period, the commitment period or for previous periods. Our work also excluded assessing the reliability of the inputs of the carbon footprint model.

Standard and level of assurance

We performed a **limited** assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 revised – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’ (revised), issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance. The engagement was carried out from May 2023 to August 2023.

DNV applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021:2015 - Conformity Assessment Requirements for bodies providing audit and certification of management systems, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We planned and performed our work to obtain the evidence we considered sufficient to provide a basis for our opinion, so that the risk of this conclusion being in error is reduced but not reduced to very low.

Basis of our conclusion

We are required to plan and perform our work in order to consider the risk of material misstatement of the Report; our work included, but was not restricted to:

- Conducting interviews with the management of Brother Industries (U.K.) Ltd to obtain an understanding of the key processes, systems and controls in place to generate and produce the content of the Report;
- Conducting interviews with the management of Brother Industries (U.K.) Ltd and the team in charge of maintaining and updating the carbon footprint model, used in the production of the Report;
- Assessing whether the standards and methodologies used in the carbon footprint model met the Criteria;
- Performing limited substantive testing of the carbon footprint model to check that its data and underlying assumptions had been appropriately measured, recorded and reported; and
- Reviewing that the evidence, calculations and the context provided in the Report is prepared in line with the Criteria.

Our competence, independence and quality control

DNV established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. DNV does not hold any other contracts with Brother Industries (U.K.) Ltd which would conflict with the scope of this work. Our multi-disciplinary team consisted of professionals with a combination of environmental and sustainability assurance experience.

Inherent limitations

All assurance engagements are subject to inherent limitations as selective testing (sampling) may not detect errors, fraud or other irregularities. Non-financial data may be subject to greater inherent uncertainty than financial data, given the nature and methods used for calculating, estimating and determining such data. The selection of different, but acceptable, measurement techniques may result in different quantifications between different entities. Our assurance relies on the premise that the data and information provided to us by Brother Industries (U.K.) Ltd have been provided in good faith. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Limited Assurance Report.

Responsibilities of the Management of Brother Industries (U.K.) Ltd and DNV

The Management of Brother Industries (U.K.) Ltd have sole responsibility for:

- Preparing and presenting the Report in accordance with the Criteria;
- Designing, implementing and maintaining effective internal controls over the information and data, resulting in the preparation of the Report that is free from material misstatements;
- Measuring and reporting the Report’s data based on the established Criteria; and
- Contents and statements contained within the Report

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Report has been prepared in accordance with the Criteria and to report to Brother Industries (U.K.) Ltd in the form of an independent limited assurance conclusion, based on the work performed and the evidence obtained. We have not been responsible for the preparation of the Report.

DNV Business Assurance Services UK Limited

London, UK
11 August 2023

DNV Supply Chain and Product Assurance

DNV Business Assurance Services UK Limited is part of DNV – Supply Chain and Product Assurance, a global provider of certification, verification, assessment and training services, enabling customers and stakeholders to make critical decisions with confidence. www.dnv.co.uk/BetterAssurance