

## Statement of Verification

Verification provided to Hilton Food Group plc

31<sup>st</sup> March 2025

2-8 The Interchange, Lathan Road, Huntingdon, Cambridgeshire, PE29 6YE

### Verification Scope

Hilton Food Group plc (hereafter referred to as HFG plc) engaged with Arthian Ltd (Arthian) to verify its Scope 1, 2 and 3 Greenhouse Gas (GHG) emissions assessment covering their worldwide group operations and wider supply chain. HFG plc is responsible for the information within the GHG assessment and the calculation processes that have been followed. The responsibility of Arthian is to provide a conclusion as to whether the GHG assertions made are in accordance with the GHG Protocol.

### Methodology

The verification was led by Agnes Richard (Environmental Consultant), and Iain Forsyth (Technical Director: Climate & Carbon) from Arthian. Arthian completed the review in accordance with ISO 14064 Part 3 (2019): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements. The work was undertaken to provide a reasonable level of assurance with respect to the GHG statements made by HFG plc.

Arthian believes that the review of the GHG inventory and associated evidence, provides a limited/reasonable and fair basis for our conclusion. The following GHG inventory data is within the scope of the verification for the 2024 assessment year, covering the company's operations:

| Reporting Scope                                    | Emissions Sources   |
|--|---|
| <b>Scope 1<br/>(Direct) GHG Emissions</b>          | <ul style="list-style-type: none"><li>Stationary Combustion (natural gas, LPG)</li><li>Fugitive GHG Emissions (refrigerants)</li><li>Mobile Combustion (company owned vehicles)</li></ul>   |
| <b>Scope 2<br/>(Energy Indirect) GHG Emissions</b> | <ul style="list-style-type: none"><li>Grid Electricity Consumption (location-based &amp; market-based)</li><li>District Heating</li></ul>   |
| <b>Scope 3<br/>(Other Indirect) GHG Emissions</b>  | <ul style="list-style-type: none"><li>Category 1: Purchased Goods and Services</li><li>Category 2: Capital Goods</li><li>Category 3: Fuel and Energy Related Activities</li><li>Category 4: Upstream Transportation and Distribution</li><li>Category 5: Waste Generated in Operations</li><li>Category 6: Business Travel</li><li>Category 7: Employee Commuting</li><li>Category 9: Downstream Transportation and Distribution</li><li>Category 10: Processing of Sold Products</li><li>Category 12: End-of-Life Treatment of Sold Products</li></ul> |

The defined materiality threshold was set at 5% of HFG plc’s total Scope 1 ,2 and 3 GHG emissions inventory for the 2024 Calendar Year. An operational control approach was taken by HFG plc for the calculation of emissions.

### Assurance Opinion

Based on the results of our verification process, Arthian provides reasonable assurance that HFG plc’s Scope 1, Scope 2, and Scope 3 GHG emissions assertion is a fair representation of the GHG emissions data and information has been prepared in accordance with the GHG Protocol.

It is our opinion after detailed review of primary data and discussions with representatives involved in developing the reporting submission, that HFG plc has established appropriate and robust systems for the collection, aggregation, and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

### Verified GHG Emissions Data

The following GHG emissions assessment completed by HFG plc for the period 1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024 is verified by Arthian to a **limited level of assurance**, consistent with the agreed scope, objectives, and criteria for the GHG verification. 100% of location (top) and market-based (bottom) Scope 1, Scope 2 and Scope 3 GHG emissions are verified as follows:

| Location based GHG Emissions Footprint<br>(1 <sup>st</sup> January 2024 – 31 <sup>st</sup> December 2024) |   |   |  |
|---|---|---|--|
| Scope 1<br>GHG Emissions (tCO <sub>2</sub> e)   | Scope 2<br>GHG Emissions (tCO <sub>2</sub> e) | Scope 3<br>GHG Emissions (tCO <sub>2</sub> e) | Total Scope 1, 2 and 3<br>GHG Emissions (tCO <sub>2</sub> e) |
| 13,495  | 52,214  | 12,083,397                                    | <b>12,149,105</b>  |

| Market based GHG Emissions Footprint<br>(1 <sup>st</sup> January 2024 – 31 <sup>st</sup> December 2024) |   |   |  |
|---|---|---|--|
| Scope 1<br>GHG Emissions (tCO <sub>2</sub> e)   | Scope 2<br>GHG Emissions (tCO <sub>2</sub> e) | Scope 3<br>GHG Emissions (tCO <sub>2</sub> e) | Total Scope 1, 2 and 3<br>GHG Emissions (tCO <sub>2</sub> e) |
| 13,495  | 37,846  | 12,083,397                                    | <b>12,134,737</b>  |

### Validity of Statement

This statement is valid for the carbon footprint assurance review undertaken for HFG plc’s 2024 reporting year (1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024).

Arthian Ltd accepts no liability to any third party for any loss or damage arising from any interpretation or reliance upon this assessment.

**Iain Forsyth**

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Arthian Ltd

**Agnes Richard**

Environmental Consultant

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