

# Independent Limited Assurance Statement to Essentra plc

ERM Certification and Verification Services Limited (“ERM CVS”) was engaged by Essentra plc (“Essentra”) to provide limited assurance in relation to the selected information set out below and presented in Essentra’s Annual Report 2022 (the “Annual Report”).

Engagement summary	
<b>Scope of our assurance engagement</b>	<p>Whether the 2022 data and explanatory notes for the following indicators presented on page 27 of the Annual Report are fairly presented, in all material respects, in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> <li>• Total Scope 1 greenhouse gas (“GHG”) emissions [metric tonnes of CO<sub>2</sub>e]</li> <li>• Total Scope 2 GHG emissions (location-based) [metric tonnes of CO<sub>2</sub>e]</li> <li>• Total Scope 2 GHG emissions (market-based) [metric tonnes of CO<sub>2</sub>e]</li> <li>• Total Scope 3 GHG emissions from the following categories [metric tonnes of CO<sub>2</sub>e]: <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 12: End-of-life treatment of sold products</li> </ul> </li> <li>• Total solid hazardous and non-hazardous waste by destination (Recycling, Recovery, Incineration, Landfill) [metric tonnes]</li> <li>• Total liquid hazardous and non-hazardous waste by destination (Recycling, Recovery, Incineration, Landfill) [cubic metres]</li> <li>• Zero waste to landfill sites [number]</li> <li>• Total water usage [cubic metres]</li> <li>• Percentage of raw materials from sustainable sources in polymer ranges [percentage]</li> </ul> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Annual Report.</p>
<b>Reporting period</b>	2022 (1 <sup>st</sup> January – 31 <sup>st</sup> December 2022)
<b>Reporting criteria</b>	<ul style="list-style-type: none"> <li>• WBCSD/WRI GHG Protocol Corporate Accounting and Reporting Standard (for the Scope 1 and Scope 2 GHG emissions)</li> <li>• WBCSD/WRI GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (for the Scope 3 GHG emissions)</li> <li>• Essentra’s internal definitions and methodology for the waste, zero waste to landfill, water and raw materials from sustainable sources in polymer ranges indicators, as set out in the Basis of Reporting document on Essentra’s corporate website.</li> </ul>
<b>Assurance standard and level of assurance</b>	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’.</p> <p>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 consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
<b>Respective responsibilities</b>	<p>Essentra is responsible for preparing the Annual Report and for the collection and presentation of the information within it.</p> <p>ERM CVS’ responsibility is to provide conclusions to Essentra on the agreed scope based on our engagement terms with Essentra, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than Essentra for the conclusions we have reached.</p>

## **Our conclusion**

Based on our activities, as described below, nothing has come to our attention to indicate that the 2022 data and explanatory notes for the indicators listed under 'Scope of our assurance engagement' above are not fairly presented in the Annual Report, in all material respects, in accordance with the reporting criteria.

## **Emphasis of matter**

We draw attention to the organisational boundary for the data presented on page 27 of the Annual Report, as described by Essentra in the notes to the data on page 27 of the Annual Report. This information should be taken into account by users of the Annual Report, but does not affect our conclusion.

## **Our assurance activities**

Considering the level of assurance and our assessment of the risk of material misstatement of the 2022 data and explanatory notes for the indicators in the scope of our assurance engagement a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the indicators.
- Conducting interviews with relevant Essentra staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for measuring, collecting and reporting the indicators.
- Performing an analytical review of the 2022 data for the indicators from Essentra sites included in the reporting boundary.
- Conducting in-person and virtual site visits to three Essentra sites in the United Kingdom, the United States of America and Thailand, to review site-level data management and reporting processes, and the consistency of reported 2022 data for the indicators with underlying source data and related information.
- Examining supporting evidence for a sample of the 2022 activity data underlying the Scope 3 GHG emissions.
- Testing the accuracy of the GHG emissions calculations from the underlying activity data, including a review of the unit conversion factors and emissions factors used in these calculations.
- Examining supporting evidence for the zero waste to landfill status of Essentra sites in 2022.
- Examining supporting evidence for the percentage of raw materials from sustainable sources in polymer ranges in 2022.
- Reviewing the accuracy of the data consolidation at the Essentra corporate level.
- Reviewing the presentation of information relevant to the scope of our work in the Annual Report to ensure consistency with our findings.

## **The limitations of our engagement**

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

## **Our independence, integrity and quality control**

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of Parts A & B of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Essentra in any respect.

G.Manning

Gareth Manning  
Partner, Corporate Assurance  
London, UK

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ERM Certification and Verification Services Limited  
[www.ermcvs.com](http://www.ermcvs.com) | Email: [post@ermcvs.com](mailto:post@ermcvs.com)

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