



# INDEPENDENT ASSURANCE STATEMENT

## ISO 14064-1:2006 GHG verification

### TO THE DIRECTORS OF THE TOITŪ ENVIROCARE BOARD

<b>Responsible Party:</b>	DB Breweries Limited
<b>Registered address:</b>	1 Bairds Road, Otahuhu, Auckland 1640, New Zealand
<b>Inventory period:</b>	01/01/2019 to 31/12/2019
<b>Inventory report:</b>	EIR_2019_DB_ISO14064-1_Org and supporting file Master CF_FINAL_2019.xlsx
<b>Contract:</b>	DB Breweries Limited 11/06/2020

We have reviewed the greenhouse gas emissions inventory report (“the inventory report”) for the above named Responsible Party for the stated inventory period.

### BOARD OF DIRECTORS’ RESPONSIBILITIES (RESPONSIBLE PARTY)

The Board of Directors of the Responsible Party is responsible for the preparation of an inventory report which gives a true and fair view of the greenhouse gas emissions of the Responsible Party in accordance with ISO 14064-1:2006

### VERIFIERS’ RESPONSIBILITIES

It is our responsibility to express to you an independent opinion on the inventory report presented by the Board of Directors of the Responsible Party. Our verification was undertaken as agreed in the Contract which defines the scope, objectives, criteria and level of assurance of the verification.

### BASIS OF OPINION

The subject matter contained in the inventory report is based on historical information for the stated inventory period. Our review was carried out in accordance with the criteria stated in ISO 14064-1:2006.

The verification included examination, on a test basis, of the evidence relevant to the information and data disclosed in the inventory report. It also included assessment of the assumptions and judgements made by the Responsible Party in the preparation of the inventory report.

We conducted our verification in accordance with ISO 14064-3:2006 and the requirements of the Toitū carbon programme Verifier Manual. We planned and performed our verification so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain the specified level of assurance that the inventory report is free from material misstatements, whether caused by error or fraud. In forming our opinion we also evaluated the overall adequacy of the presentation of information and data in the inventory report.

Other than in our capacity as an independent verifier of the emissions inventory we have no relationship with or interests in the Responsible Party.

### RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION

DB Breweries Limited has measured its Scope 1 and Scope 2 greenhouse gas emissions in accordance with ISO 14064-1:2006, with respect to the operational activities of its New Zealand Organisation excluding Joint Ventures.<sup>1</sup>

### OPINION: REASONABLE ASSURANCE

We have obtained all the information and explanations we have required. In our unqualified reasonable assurance opinion, the Scope 1 and 2 emissions defined in the inventory report:



- comply with ISO 14064-1:2006 requirements; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

### QUALIFICATIONS

None

### ACHIEVED LEVEL OF ASSURANCE

Reasonable

Verified by:		Authorised by:	
Name:	Amy Chau	Name:	Belinda Mathers
Position:	Verifier, Toitū Envirocare	Position:	Certifier, Toitū Envirocare
Signature:		Signature:	
Date verification audit:	17/06/2020		
Date opinion expressed:	15/07/2020	Date:	16/07/2020