

Verification Opinion Statement

Streamlined Energy and Carbon Reporting

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ZIGUP plc

Norflex House, 20, Allington Way, Darlington, DL1 4DY

Verification Criteria: The Environmental Reporting Guidelines: including streamlined energy and carbon reporting guidance (dated March 2019)

The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018

ISO 14064-3:2019 Specification with guidance for the verification and validation of greenhouse gas statements

Reporting Period: FY 2024/25 (1st May 2024 to 30th April 2025)

Objectives

To verify the energy usage and GHG emissions for ZIGUP Plc (a quoted company) against the requirements of Streamlined Energy Carbon Reporting for the above reporting period.

Scope and Methodology

The verification covers the above reporting period inclusive associated with ZIGUP Plc operations. Where assumptions have been made then these have been documented for transparency.

Data and calculations selected for verification were based upon a risk assessment approach. The verification also included 'boundaries' completeness checks. Data in spreadsheets were also examined and specific sampling of data was conducted, giving consideration to raw data sources. Emission factors were found to be based on best available information and were from robust and recognised sources.

Verifiers Opinion

Based on the evidence provided and the samples selected for verification, nothing has come to our attention that causes us to believe that the data within the ZIGUP Plc - SECR Verification Report FY2024-2025 FINAL - issued 20250702" covering the above reporting period is not accurate, in all material aspects, based on the scope presented and is a fair and accurate representation of the GHG data and information.

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The verification was conducted to a reasonable level of assurance in accordance with ISO 14064-3 (2019). The data and information supporting the GHG assertion were historical in nature.

The following qualifications and notes apply:

- The verification boundary is defined in the table below. All other potential source streams are outside the verification boundary.

Verified Inventory

Table A: Reported Inventory Figures – Greenhouse Gases

Greenhouse gas emissions source	Tonnes CO ₂ e (unless otherwise specified)	
	UK	Global*
Scope 1 – Combustion of fuel and operation of facilities	12,670	2,873
Scope 2 – Electricity, heat, steam and cooling	3,336	868
Scope 3.2 – Purchased Capital Goods – vehicles only	212,099	209,509
Scope 3.3 – Fuel and Energy Related Activities	3,807	1,010
Scope 3.11 – Use of Sold Products	732,053	358,112
Scope 3.13 – Downstream Leased Assets	390,532	379,354
Scope 3 total	1,333,491	947,985
Intensity ratio: Tonnes of CO ₂ e per £m of revenue**	12.7	

*Global signified Spain and Ireland only, not UK

Table B: Reported Inventory figures – Energy Consumption

Energy consumption	kWh	
	UK	Global*
Scope 1 – Combustion of fuel and operation of facilities	58,859,411	11,476,464
Scope 2 – Electricity, heat, steam and cooling	16,108,101	4,851,601
Scope 1 & 2 (energy consumption)	74,967,512	16,328,066

*Global signified Spain and Ireland only, not UK



Jason Monckton
GHG Lead Auditor

1st July 2025



Bhooshan Garge
Independent Technical Reviewer

2nd July 2025

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Wherever this verification opinion is displayed, all pages shall be made available.

This Assurance Statement is granted subject to conformance with the conditions of contract Governing the verification.

Further clarifications regarding this statement may be obtained by consulting the organisation.

Lucideon CICS Limited
Queens Road, Penkhull
Stoke-on-Trent
Staffordshire ST4 7LQ, UK

T +44 (0)1782 432188
support@uk.lucideon.com
www.lucideon.com
Reg. England 1871628