

# Verification Opinion Statement

## Streamlined Energy and Carbon Reporting

# LUCIDEON

## ZIGUP Plc

Northgate Centre, Lingfield Way, DL1 4PZ

**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 2023/24 (1<sup>st</sup> May 2023 to 30<sup>th</sup> April 2024)

### 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 - SECR 2023-2024 Verification Report with Scope 3 Final - issued 20240624" 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.

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.

# Verification Opinion Statement

## Streamlined Energy and Carbon Reporting

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.
- Refrigerant: No direct emissions associated with this source were reported.

### Verified Inventory

Table A: Reported Inventory Figures – Greenhouse Gases

Greenhouse gas emissions source	Tonnes of CO <sub>2</sub> e 2024	Tonnes of CO <sub>2</sub> e 2023	Tonnes of CO <sub>2</sub> e 2022 Baseline
Scope 1 – Combustion of fuel and operation of facilities	14,895	22,829	19,773
Scope 2 – Electricity, heat, steam and cooling	4,120	4,165	4,284
Scope 3 – Subcategories 2, 11 & 13	3,118,965		
Intensity ratio: Tonnes of CO <sub>2</sub> e per £m of revenue*	12.5	20.2	22.0
Global emissions – Scope 1	3,432	5,041	3,187
Global emissions – Scope 2	858	1,011	939
Global emissions – Scope 3 – Subcategories 2, 11 & 13	1,127,693		
UK emissions – Scope 1	11,463	17,788	16,586
UK emissions – Scope 2	3,263	3,154	3,345
UK emissions – Scope 3 – Subcategories 2, 11 & 13	1,991,725		

\*based on Scopes 1 & 2 only

Table B: Reported Inventory figures – Energy Consumption

Energy consumption	kWh 2024	kWh 2023	kWh 2022
Scope 1 – Combustion of fuel and operation of facilities	67,231,102	100,186,831	90,844,288
Scope 2 – Electricity, heat, steam and cooling	20,095,228	20,799,832	20,390,430
Global consumption	18,055,753	25,604,336	18,323,458
UK consumption	69,270,577	95,382,328	92,911,260

Scope 3 equivalent kWh not included



Jason Monckton  
GHG Lead Auditor

18<sup>th</sup> June 2024



Tony Summers  
Independent Technical Reviewer

22<sup>nd</sup> June 2024