

Carbon Trust Assurance Ltd Assurance Statement

Relating to Freddie's Flowers's Greenhouse Gas Emissions Claims 2018/19

Terms of Engagement

Carbon Trust Assurance Limited (CTA) was commissioned by Freddie's Flowers to provide an independent, limited level of assurance on the following Selected Information:

- Scope 1 emissions (natural gas, diesel, R407F); and
- Scope 2 emissions (purchased electricity)

The Selected Information is presented within Freddie's Flowers 2018/19 Greenhouse Gas emissions table in the 'Combined Scope Carbon Audit Data_2018_2019'. We have not performed any work, and do not express any conclusion, over any other information that may be included on Freddie's Flowers's website for the current year or for the previous periods unless otherwise indicated.

Scope

This engagement covers the verification of emissions from anthropogenic sources of greenhouse gases included within the organisation's boundary.

- Organisational boundary used: All UK Operations
- Control approach: Operational control
- Reporting period: 01 September 2018 – 31 August 2019

Our Conclusion

Based on the work we have undertaken and the evidence provided by Freddie's Flowers, nothing has come to our attention that leads us to believe that the Selected Information has not been properly prepared, in all material respects, in accordance with the criteria defined in ISO 14064-1.

The total verified footprint was 98.07 tCO₂e according to the location-based method, with the following breakdown by scope:

- Scope 1: 50.46 tCO₂e
- Scope 2: 47.61 tCO₂e

This conclusion shall be read in the context of the remainder of this Assurance Statement, in particular the inherent limitations explained below and this report's intended use.

Reporting Criteria

The Reporting Criteria used by Freddie's Flowers is the ISO 14064-1.

Management Responsibility

The management of Freddie's Flowers are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation and presentation of the organisation's footprint that is free from material misstatement, whether due to fraud or error;
- selecting and/or developing objective Reporting Criteria;
- measuring and reporting the organisation's footprint in accordance with the Reporting Criteria; and
- the contents and statements contained within the Report and the Reporting Criteria.

Our Responsibilities

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria and to report to Freddie's Flowers in the form of an independent limited assurance conclusion based on the work undertaken and the evidence obtained.

Assurance Standards Applied

We performed our work in accordance with CTA's assurance methodology based on ISO 14064-3:2006.

Our Assurance Activities

Our objective was to assess whether the Selected Information is reported in accordance with the principles of completeness, comparability and accuracy. We planned and performed our work to obtain all the information and explanations that we believe were necessary to provide a basis for our assurance conclusions.

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information, whether due to fraud or error, our work included, but was not restricted to:

- assessing the appropriateness of the Reporting Criteria for the organisation's footprint;
- conducting interviews with the Freddie's Flowers project team to obtain an understanding of the key processes, systems, controls and related documentation in place over the preparation of the organisation's footprint; and
- performing analytical reviews and detailed sampling of the organisation's footprint

Inherent Limitations

The accuracy and completeness of the organisation's footprint is subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. As such, this Assurance Statement should be read in connection with 'Freddie's Flowers finalised carbon audit 2018-19'. For those subject matters with a limited assurance, the evidence gathering procedures are more limited than with a reasonable assurance, and therefore less assurance is obtained than in an overall reasonable assurance statement.

Carbon Trust Assurance Ltd's Competence and Independence

Carbon Trust Assurance Ltd ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach is rigorous and transparent.

The verification is the only work undertaken by CTA for Freddie's Flowers and as such do not compromise our independence or impartiality.

A handwritten signature in black ink, appearing to read "Morgan Jones".

Morgan Jones, Associate Director – Assurance