

## Verification Statement

### Purolator 2021 GHG Inventory

Purolator Inc. (Purolator) retained GHD Limited (GHD) to complete a verification of its 2021 greenhouse gas (GHG) emissions inventory. GHD understands that Purolator intends to use the emission figures to support its 2021 Corporate Sustainability Report. This Verification Statement was completed on August 8, 2022 and updated on July 12, 2023 in compliance with the terms of reference in our agreement with Purolator dated April 11, 2023.

**Type of Verification:** Full

**Organizational Boundary:** Control: Operational

**Geographical Scope of Verification:** North American; Canada and United States of America

In accordance with our engagement with Purolator dated April 11, 2023 (the "contract") and for the avoidance of doubt, we confirm that our *Verification Report: 2021 GHG Emissions* to Purolator dated August 8, 2022 (the "Assurance Report") incorporated the following matters:

1. Boundaries of the reporting company covered by the Assurance Report and any known exclusions<sup>\*1</sup>:

Purolator operations assessed as part of this verification included Purolator's entire corporate operations, which includes all sources in which Purolator has majority ownership and operational control. The inventory boundary includes the Purolator direct mobile emissions (corporate on-road and off-road vehicles), direct stationary combustion (building heating), and indirect emissions due to electricity supply to Purolator corporate operations. Other indirect (Scope 3) emissions included in the inventory included purchased goods and services, capital goods, fuel and energy related activities, upstream transportation and distribution, waste generated in operations, business travel, and employee commuting. Verification is completed at the corporate level.

2. Emissions data verified - broken down by Scope 1, Scope 2, and Scope 3 categories with figures given; option to include other relevant data that has been verified with figures:

**Total Entity-Wide Emissions Verified:**

**Scope 1 Emissions:** 147,130 tonnes CO<sub>2</sub>e

**Scope 2 Emissions (Location-based):** 6,079 tonnes CO<sub>2</sub>e

**Scope 2 Emissions (Market-based):** 4,682 tonnes CO<sub>2</sub>e

**Scope 3 Emissions:** 379,606 tonnes CO<sub>2</sub>e consisting of:

- **Purchased goods and services:** 21,583 tonnes CO<sub>2</sub>e
- **Capital goods:** 32,967 tonnes CO<sub>2</sub>e
- **Fuel- and energy related activities:** 87,276 tonnes CO<sub>2</sub>e
- **Upstream transportation and distribution:** 233,464 tonnes CO<sub>2</sub>e

<sup>\*1</sup> Optional field

- **Waste generated in operations:** 2,132 tonnes CO<sub>2</sub>e
- **Business travel:** 1,293 tonnes CO<sub>2</sub>e
- **Employee commuting:** 891 tonnes CO<sub>2</sub>e

3. Period covered (e.g., '12 months to DD MM YY'):

The reporting period is between 01/01/21 and 31/12/21.

4. Verification standard used:

For the verification of the 2020 GHG Emissions, GHD has applied ISO 14064-3 (2006) as this verification started prior to GHD's accreditation under ISO 14064-3: 2019.

5. Level of assurance:

Limited level of assurance

6. Assurance opinion (incl. level of assurance and any qualifications):

The GHG Protocol states, "as a rule of thumb, an error is considered to be materially misleading if its value exceeds 5 percent of the total inventory for the part of the organization being verified." Consistent with this, and industry practice, GHD established a quantitative materiality for this verification of  $\pm 5$  percent of the total reported GHG emissions. An individual error, misrepresentation, or a series of discrete errors, omissions or misrepresentations or individual or a series of qualitative factors, when aggregated may be considered material.

- Net sum of all Scope 1 discrepancies: no discrepancies noted
- Net sum of all Scope 2 discrepancies: no discrepancies noted
- Net sum of all Scope 3 discrepancies: no discrepancies noted

The purpose of verification was to have an independent third party assess Purolator's 2021 GHG emissions data, calculations and compliance with the requirements of ISO 14064-3, the *GHG Protocol*, and associated guidance. The objective of the verification was to provide Purolator with assurance that there are no material misstatements in the 2021 GHG emissions and that the information reported is accurate and consistent with the requirements of the *GHG Protocol*.

Based on our verification, the GHG statement is, in all material aspects, in accordance with the verification criteria and is free of material misstatements.

7. Verification provider and accreditations (if relevant):

**VERIFICATION BODY NAME:** GHD Limited  
**VERIFICATION BODY ADDRESS:** 455 Phillip Street, Unit #100A, Waterloo, Ontario, N2L 3X2  
**VERIFICATION BODY CONTACT:** Mr. Gordon Reusing  
**TITLE:** Principal  
**TELEPHONE:** 519-340-4231  
**EMAIL:** Gordon.Reusing@ghd.com  
Accreditations: GHD is a Canadian based company accredited by the American National Standard Institute (ANSI) under ISO 14065 to provide organizational level verification services.

8. Lead verifier name and relevant accreditations/professional membership (if relevant):

**LEAD VERIFIER:** Mr. Erik Martinez  
**TITLE:** Engineer  
**TELEPHONE:** 519 340-4213  
**EMAIL:** Erik.Martinez@ghd.com

9. This letter should be prepared on the verifier's letterhead or include the signature of the lead verifier (or authorized signatory/organization responsible for issuing the Assurance Report/statement) in the box below:



Erik Martinez, P. Eng.