

2024 GHG Emissions Verification Report

Prepared by: Arthian Ltd

For: Mears Group plc

Site: Second Floor, 5220 Valiant Court, Gloucester Business Park, Gloucester, GL3 4FE

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Statement of Verification

Verification provided to Mears Group Plc.

4th August 2025

Second Floor, 5220 Valiant Court, Gloucester Business Park, GL3 4FE

Verification Scope

Mears Group Plc (hereafter referred to as Mears) engaged with Arthian Ltd (Arthian) to verify their Scope 1, Scope 2, and Scope 3 Greenhouse Gas (GHG) emissions assessment covering their operations, completed as part of their annual sustainability reporting. Mears is responsible for the information within the GHG assessment and the calculation processes that have been followed. The responsibility of Arthian is to provide a conclusion as to whether the GHG assertions made are in accordance with the GHG Protocol.

Methodology

The verification was led by Sam Jones (Environmental Consultant), and supported by Iain Forsyth (Technical Director: Climate & Carbon) from Arthian. Arthian completed the review in accordance with ISO 14064 Part 3 (2019): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements. The work was undertaken to provide a reasonable level of assurance for Scope 1 and Scope 2 emissions, and a limited level of assurance for Scope 3 emissions, with respect to the GHG statements made by Mears.

Arthian believes that the review of the GHG inventory and associated evidence, provides a limited and fair basis for our conclusion. The defined materiality threshold was set at 5% of Mears' total Scope 1, 2 and 3 GHG emissions inventory for the 2024 calendar year. An operational control approach was taken by Mears for the calculation of emissions.

The following GHG inventory data is within the scope of the verification for the 2024 assessment year, covering the company's operations:

Reporting Scope	Emissions Sources
Scope 1 (Direct) GHG Emissions	<ul style="list-style-type: none">Stationary Combustion (natural gas)Mobile Combustion (Company Owned Vehicles)
Scope 2 (Energy Indirect) GHG Emissions	<ul style="list-style-type: none">Grid Electricity Consumption (location-based & market-based reporting)
Scope 3 (Other Indirect) GHG Emissions	<ul style="list-style-type: none">Purchased Goods & ServicesEnergy Consumption (Housing Management contracts)Business Travel (including hotel stays)WasteWaterWell-to-Tank Emissions (purchased fuels and energy)Electricity Transmission & Distribution

Assurance Opinion

Based on the results of the verification process, Arthian provides reasonable assurance that Mears' Scope 1 and Scope 2 GHG emissions assertion is a fair representation of the GHG emissions data and information and has been prepared in accordance with the GHG Protocol.

Based on the results of our verification process, Arthian provides limited assurance of Mears' Scope 3 GHG emissions assertion, and found no evidence that the GHG emissions assertions are not materially correct, are not a fair representation of the GHG emissions data and information, and are not prepared in accordance with the GHG Protocol.

It is our opinion after detailed review of primary data and discussions with representatives involved in developing the reporting submission, that Mears has established appropriate and robust systems for the collection, aggregation, and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Verified GHG Emissions Data

The following GHG emissions assessment completed by Mears for the period 1st January 2024 – 31st December 2024 is verified by Arthian to a **limited level of assurance**, consistent with the agreed scope, objectives, and criteria for the GHG verification. The company's location (top) and market-based (bottom) Scope 1, 2, and 3 GHG emissions are verified as follows:

Location-Based Reporting: 01 January – 31 December 2024			
Scope 1 GHG Emissions (tCO ₂ e)	Scope 2 GHG Emissions (tCO ₂ e)	Scope 3 GHG Emissions (tCO ₂ e)	Total GHG Emissions (tCO ₂ e)
13,533.10	249.31	83,505.38	97,287.79

Market-Based Reporting: 01 January – 31 December 2024			
Scope 1 GHG Emissions (tCO ₂ e)	Scope 2 GHG Emissions (tCO ₂ e)	Scope 3 GHG Emissions (tCO ₂ e)	Total GHG Emissions (tCO ₂ e)
13,533.10	1.99	78,382.31	91,917.40

Validity of Statement

This statement is valid for the Scope 1, 2 and 3 carbon footprint assurance review undertaken for Mears' 2024 reporting year (1st January 2024 – 31st December 2024).

Arthian Ltd accepts no liability to any third party for any loss or damage arising from any interpretation or reliance upon this assessment.

Iain Forsyth

Iain Forsyth

Technical Director: Climate & Carbon

Arthian Ltd

iain.forsyth@arthian.com

Sam Jones

Sam Jones

Environmental Consultant

Arthian Ltd

sam.jones@arthian.com