

Date: 08/02/19

Carbon Footprint Assurance Statement

Ricardo Energy & Environment has been working with Spectris Plc to independently assure their carbon footprint for 2018. This statement summarises the outcome of the review.

Assurance period

The assurance review of the Spectris carbon footprint has been carried out for the 2018 reporting year, covering the period from January 1st until December 31st.

Level and scope of assurance

Ricardo Energy & Environment has carried out a limited level assurance review, which included the review of the primary data on which the footprint is based, using both a risk based and random sample approach.

The assurance exercise has been carried out for the Spectris carbon footprint, which covers the following emissions associated with its activities, where:

- ✓ means robust and reliable data is provided;
- ✓ means data is provided for the year, but the data quality cannot be guaranteed (i.e. there are some data gaps or estimates made);
- ✗ means data is not captured.

	2018
Scope 1	
Generation of heat (eg natural gas, oil)	✓
Fuel for vehicles used on company business	✓
Other fuels used directly in company assets	✓
Process & fugitive gases arising from company assets	✓
Scope 2	
Electricity	✓
Steam	✓
Scope 3	
Transmission and distribution losses from purchased electricity	✓
Private vehicles used on company business	✓
Business travel by air	✓

Additional data was gathered and reviewed for water use and waste arising, but this was not included within the carbon footprint boundary.

It should be noted that no visits were made to Spectris Plc premises to review on-site data and systems.

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Methodology

In undertaking the assurance exercise, Ricardo Energy & Environment has reviewed Spectris Plc carbon footprint data collection and calculation methodologies against the requirements the ISO 14064-3 (Specification with guidance for the validation and verification of greenhouse gas assertions) and the GHG Protocol Corporate Standard.

A material error is defined in the assurance plan as a 5% error in an emissions source.

Ricardo Energy & Environment's opinion

Based on the review of the 2018 carbon footprint, Ricardo Energy & Environment is able to provide the following opinions:

- Spectris Plc continues to make good progress in calculating its carbon footprints and has set up credible processes for collating data and calculating emissions. It should therefore be commended for the efforts that it has made.
- The data sources used to calculate the footprint are robust and, in instances where future improvements can be made, it is clear that Spectris Plc will work towards these as part of the on-going improvement of its footprint calculation process.
- In accordance with the points above, we can make the following final opinion:

Based on the process and procedures conducted, there is **clear evidence** that the Spectris 2018 carbon footprint calculation:

- is materially correct and is a fair representation of GHG data and information, and
- has been prepared in line with the ISO 14064-1 and the GHG Protocol Corporate Standard.

Spectris Plc should keep up this good effort and Ricardo Energy & Environment recommends that Spectris Plc undertakes a similar carbon footprint assurance, for its 2019 footprint, in 12 months time.

Independence and competence

Ricardo Energy & Environment is one of the world's leading energy and climate change consultancies, with over 1,000 internationally respected experts in the fields of energy, air quality, resource efficiency, transport, sustainability and economics. It has been involved in ground breaking technical and policy development across the environmental spectrum for the last 40 years, and continues to play a lead role as advisor to governments and major corporations.

Validity of statement

This statement is valid for the carbon footprint assurance review, for the periods from 1st January to 31st December 2018.

Ricardo Energy & Environment accepts no liability whatsoever to any third party for any loss or damage arising from any interpretation or reliance upon this assessment.

Ricardo Energy & Environment

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A handwritten signature in black ink, appearing to read 'Ian Behling', written in a cursive style.

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