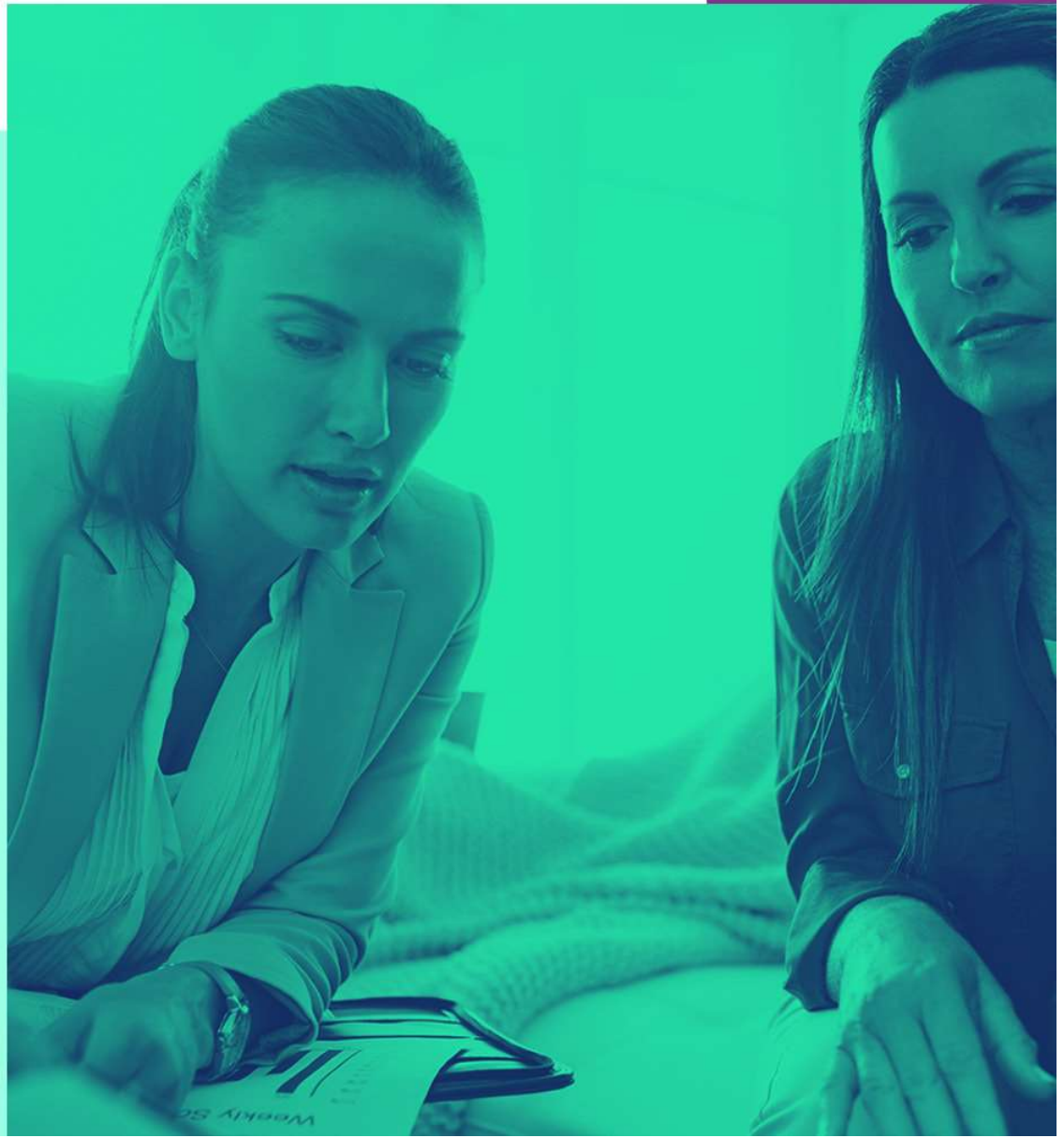




WOOD PLC VERIFICATION STATEMENT - LIMITED ASSURANCE YEAR ENDED 30TH SEPTEMBER 2021

Client: Emma Scott and Laura Wood - Wood PLC
Authors: Oliver Smallman - Carbon Intelligence



27th January 2022



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Date:
27th January 2022

Client:
Emma Scott and Laura Wood
– Wood PLC

Authors:
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INTRODUCTION

Carbon Intelligence Energy Services Ltd (Carbon Intelligence) has been contracted by Wood PLC of 15 Justice Mill Lane Aberdeen AB11 6EQ, the independent third party verification of indirect carbon dioxide equivalent emissions (CO₂e), as provided in Wood PLCs 2020/21 annual report, to a limited level of assurance.

This verification exercise has been performed according to the ISO 14064-3:2019 standard.

DECLARATION OF INDEPENDENCE

No member of the verification team has a business relationship with Wood PLC, its directors or managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

ROLES AND RESPONSIBILITIES

The management of Wood PLC is responsible for the organisation's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information.

It is Carbon Intelligence's responsibility to express an independent GHG verification opinion on the emissions as provided in Wood PLC's 2020/21 GHG assertion for the period 1st October 2020 – 30th September 2021.

DESCRIPTION OF ACTIVITIES

The operational boundary being considered for this exercise is defined as the following emission sources:

- **Scope 1**
 - Natural Gas
 - Diesel Oil
 - Kerosene
 - Propane
 - Ethanol
 - Home heating oil
 - Liquified Petroleum
 - Motor Gasoline



- Diesel for operated vehicles
- Petrol for operated vehicles
- **Scope 2 (location and market based)**
 - Electricity purchased
 - Steam purchased
- **Scope 3 (Other Indirect):**
 - Purchased goods and services
 - Capital goods
 - Fuel and energy related activities
 - Waste
 - Business Travel
 - Employee commuting
 - Employee WFH
 - Downstream leased assets
 - Upstream transportation and distribution

OBJECTIVES

The objectives of this verification exercise were, by review of objective evidence, to confirm whether any evidence existed that the GHG emissions, as declared in the organisation's GHG assertion were not: accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

CRITERIA

Criteria against which the verification assessment was undertaken:

- i. **Reporting standard:** DEFRA (2013) Environmental Reporting Guidelines: Including mandatory greenhouse gas emissions reporting guidance
- ii. **Reporting Framework:**
 - 2.1.1 Scope 1 emissions: WRI/WBCSD: Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol)
 - 2.1.2 Scope 2 emissions: WRI: GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard
 - 2.1.3 Scope 3 emissions: WRI: GHG Protocol Corporate Value Chain (Scope3) Accounting and Reporting Standard



LEVEL OF ASSURANCE AND MATERIALITY

The chosen level of assurance must reflect the needs of intended users of the GHG assertion as well as the relative degree of confidence required by Carbon Intelligence in order to provide our conclusions.

Carbon Intelligence and Wood PLC agreed that a limited level of assurance will be applied during this verification exercise. For this level of assurance, Carbon Intelligence provides a limited assurance statement asserting that there is no evidence that an emissions report is not materially correct.

Through both qualitative and quantitative consideration, it was agreed that the Carbon Intelligence verification team shall establish a materiality threshold of 5% at the gross organisational level for this exercise.

VERIFICATION OPINION

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance based on the process and procedures conducted.

We conducted our verification of Wood PLC's GHG assertion, which included assessment of the company GHG information system, monitoring and reporting methodology. This assessment included the collection of evidence supporting the reported data and multiple checks relative to the provisions of the legislation, reporting standard and calculation methodologies referenced in the verification criteria. This statement shall be interpreted with the GHG assertion of Wood PLC as a whole.

Carbon Intelligence's approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a limited sample basis, of evidence relevant to the reporting of emission information.

Based on the data and information provided by Wood PLC and the processes and procedures conducted, Carbon Intelligence concludes with limited assurance there is no evidence that the GHG assertion:

- is not materially correct,
- is not a fair representation of the GHG emissions data and information, and
- is not prepared in accordance with the criteria listed above.



It is our opinion that Wood PLC has established sufficient systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

The GHG information for the period 01/10/2020 – 30/09/2021 is verified by Carbon Intelligence to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria. 100% of emissions by scope are verified as:

Reporting Period: 01/10/2020 – 30/09/2021			
Scope 1	Scope 2 (market based)	Scope 2 (location based)	Scope 3
Reported Emissions: 46,667 tCO₂e	Reported Emissions: 28,962 tCo₂e	Reported Emissions: 45,266 tCo₂e	Reported Emissions: 1,524,919 tCo₂e

OBSERVATIONS

- Based on our work, Carbon Intelligence considers that material GHG sources are appropriately identified and reported on.
- All material errors in reported data identified during the verification process have been duly corrected.

ATTESTATION

Oliver Smallman

Lead Verifier

On behalf of Carbon Intelligence Energy Services Ltd



No member of the verification team has a business relationship with Wood PLC, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.