



LRQA Independent Assurance Statement Relating to OMEX Agriculture Ltd's Product Carbon Footprint calculator

Terms of Engagement

This Assurance Statement has been prepared for OMEX Agriculture Limited .

LRQA was commissioned by OMEX Agriculture Ltd (OMEX) to assure its OMEX Product Carbon Footprint Calculator v17, September 2024.

The OMEX Product Carbon Footprint Calculator v17, September 2024 considers business-to-business partial carbon footprints, from cradle to gate.

Management Responsibility

OMEX's management was responsible for preparing the OMEX Product Carbon Footprint Calculator v17, September 2024 and conformity with the principles of ISO 14067:2018, '*Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification*' and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the OMEX Product Carbon Footprint Calculator v17, September 2024 in accordance with our contract with OMEX.

Ultimately, the OMEX Product Carbon Footprint Calculator v17, September 2024 has been approved by, and remains the responsibility of OMEX.

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide limited assurance that the OMEX Product Carbon Footprint Calculator v17, September 2024 has been prepared in conformance with the principles of ISO 14067:2018, '*Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification*'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- reviewing the functionality of the Calculator to confirm calculation methodology;
- interviewing relevant employees of the organisation responsible for managing activity and emissions data and records;
- assessing OMEX data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control;
- sampling activity data, emissions data, and emissions factors and their use in the Calculator; and
- reviewing management system processes to confirm overall conformance with ISO 14067:2018.

Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a reasonable level of assurance at a materiality of the professional judgement of the verifier. The opinion expressed in this Assurance Statement has been accordingly formed.



LRQA's Opinion

Based on LRQA's approach, the OMEX Product Carbon Footprint Calculator v17, September 2024 has, in all material respects been prepared in conformance with the principles of ISO 14067:2018, 'Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification'.

Signed

Issue date: 08 November 2024

A handwritten signature in blue ink, appearing to read 'G. Colebeck', is positioned above the printed name.

Graham Colebeck
LRQA Lead Verifier
On behalf of Lloyd's Register Quality Assurance
1 Trinity Park, Bickenhill Lane, Birmingham, UK.



LRQA reference: LRQ00005607

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