AA1000AS v3 Assurance Statement

Prepared for: Accupac
Intended Users: Accupac Stakeholders
Date Issued: 18 July 2025

I. Introduction

Sustainability Assurance Services (SAS) has conducted an independent third-party, Type 2 Moderate Assurance review of Accupac's 2024 sustainability report and data including the 2024 Scope 1 and 2 greenhouse gas (GHG) emissions inventory for the year ending 31 December 2024 in accordance with AccountAbility's AA1000 Assurance Standard 2018 (AA1000AS v3). This review assessed the accountability and reliability of Accupac's sustainability management, performance and reporting practices.

The objective of this Type 2 Moderate level assurance review was to assess the inclusivity, materiality, responsiveness, impact ("the Principles") and information reliability and quality set out in the AA1000 Assurance Standard v3.

II. Roles and Responsibilities

For a Type 2 assurance engagement, the SAS Assurance Team assesses the extent of the organization's adherence to all four AA1000 AccountAbility Principles and provide relevant findings and conclusions, and shall, additionally, assess and evidence the reliability and quality of specified sustainability performance and disclosed information, providing relevant findings and conclusions.

Accupac is responsible for the preparation, collation and reporting of qualitative and quantitative data and reporting materials in addition to the establishment and maintenance of appropriate performance management and internal control systems from which the reported information is derived. If information is spread across multiple disclosures – such as company reports, company webpages, stakeholder reports, or regulatory-specific disclosures – Accupac is responsible for ensuring that the information is not edited or amended in any way after assurance.

III. Independence and Competence

As part of its independent assessment, SAS does not make recommendations to its clients, but it does identify gaps in reporting that can be used for improvements. Further, SAS was not involved in the development of the sustainability report or other provided information, nor does SAS retain a relationship with its clients that would cause a conflict of interest or compromise its ability to perform an independent assessment.

The SAS assurance team comprised:
Gina MacIlwraith, Lead Auditor – Lead Certified Sustainability Assurance Practitioner
Lindsey Shoffeitt--GHG Verification Reviewer

IV. Process and Scope of Assurance

The scope of the assurance included Accupac's 2024 Sustainability Report, which was prepared in accordance to the Global Reporting Initiative (GRI) Standards. To review the design of processes, systems, and controls for managing reliability and quality of specified information, the SAS Assurance team also reviewed internal

Accupac data tracking sheets, presentations, sustainability committee meeting topics, stakeholder engagement results and materiality assessment summaries. The scope of assurance also included Accupac's 2024 Scope 1 and 2 GHG Inventory, summarized in Table 1 below.

Table 1. Summary of 2024 Accupac Greenhouse Gas (GHG) Emissions Inventory

Scope	GHG Emissions (MT CO2e)
Scope 1	2616.8
Scope 2 (Location-based)	3425.8
Total	6042.6

The assurance was prepared in accordance with World Resources Institute and World Business Council for Sustainability Development Greenhouse Gas Protocol: A corporate Accounting and Reporting Standard (revised edition) for the GHG data.

V. Methodology

The SAS assurance team conducted an information gathering session with Accupac using question-and-answer format. Accupac presented relevant documentation from stakeholders and shared both public and internal documents to demonstrate adherence to the AA1000 principles. Public reports and internal data tracking sheets and procedures were shared by Accupac to support the sustainability performance data reliability and quality.

VI. Limitations

An assurance engagement is conducted at a point in time and not performed continuously throughout the year. The procedures performed aimed at collecting information throughout the entire reporting year to gather as much historical, present and forward-looking information as possible.

VII. Findings, Conclusions and Recommendations

No significant findings have come to our attention that cause us to believe that the sustainability management, reporting and performance has not been conducted in adherence to the AA1000 AccountAbility Principles. In all material respects, Accupac has adhered to the AA1000AS v3 2018 Standard and has provided sufficient evidence to support Moderate level of assurance for reliable and quality performance data for the year ending 31 December 2024.

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Sustainability Assurance Services
18 July 2025