



Catalyst Verification Solutions (Pty) Ltd (Catalyst) conducted a desktop assessment of the Greenhouse Gas (GHG) emissions of Tiger Brands Limited.

The focus of this assessment was on the GHG emissions subject to the South African carbon tax. This meant that the boundary for the assessment was drawn around Tiger Consumer Brand Limited (Tiger Brands) and the facilities under this legal entity's operational control. The assessment was also limited to the Scope 1 GHG emissions arising from stationary fuel combustion at facilities located in South Africa.

The assessment was done for the period 01 June 2019 to 31 December 2019 to align with the first carbon tax account. However, the calculator assessed is the one used annually by Tiger Brands for the calculation of its GHG emissions. The assessment was also done using information supplied by Tiger Brands.

The assessment used the following legislation and guidelines –

- a) The National GHG Emissions Reporting Regulations;
- b) The Technical Guidelines for Monitoring, Reporting and Verification of GHG Emissions by Industry;
- c) The Intergovernmental Panel on Climate Change (IPCC) 2006 Guidelines; and
- d) The Carbon Tax Act;

The assessment involved the following –

- a) Confirming the completeness of the facilities and the emission sources covered in the calculation;
- b) Tracing a sample of activity data to source; and
- c) Confirming the appropriateness of the conversion factors (i.e. densities, calorific values and emission factors) used for the calculation of the GHG emissions.

All findings were raised with Tiger Brands. Based on the assessment, Catalyst is able to confirm that, provided all the activity data is accurate, the emissions reported by Tiger Brands are a fair reflection of the GHG emissions arising from stationary fuel consumption at facilities located in South Africa and housed within Tiger Brands.