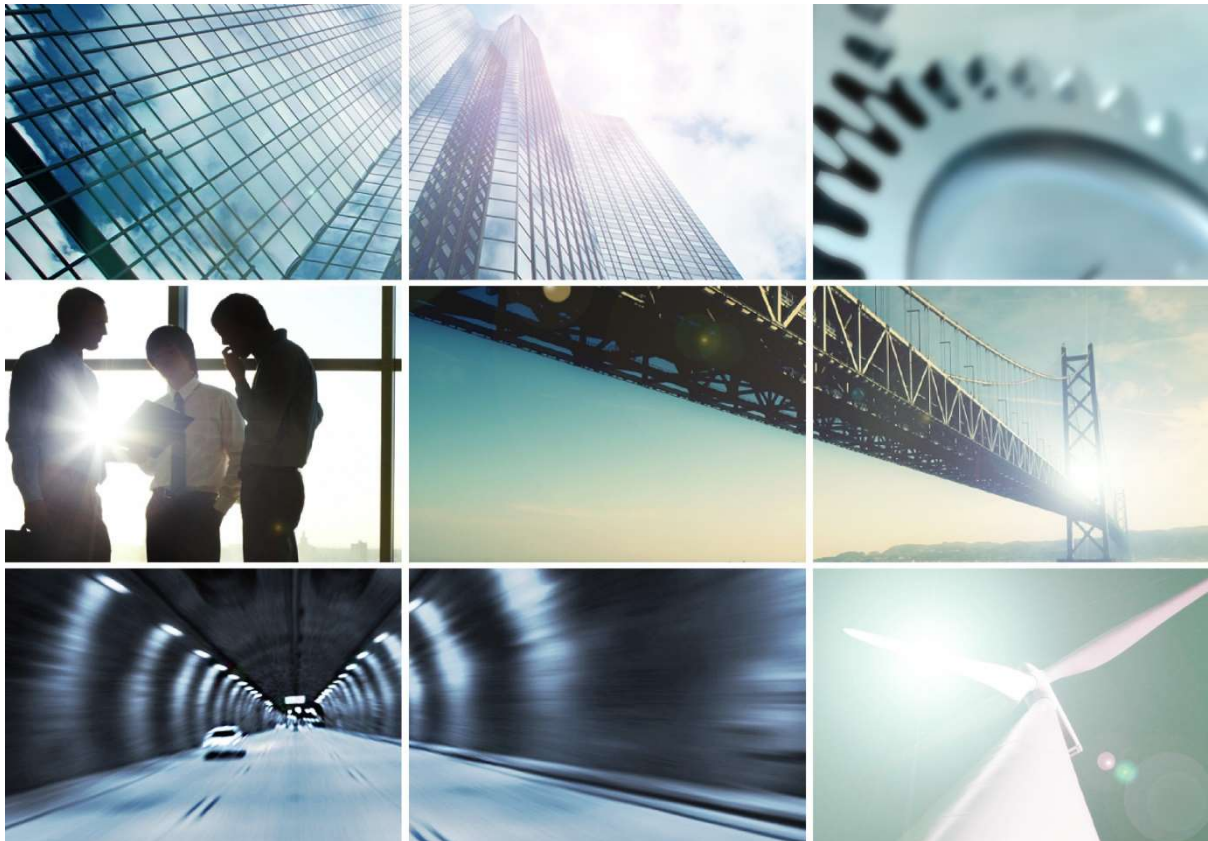


# Verification Statement for the Greenhouse Gas Inventory of Tiger Brands Limited:

Tiger Brands Limited  
Tiger 1, 3010 William Nicol Drive,  
Bryanston,  
Republic of South Africa



**Terra Firma Solutions (Pty) Ltd** Reg: 2011/134156/07

Suite 1B | Madison Place | Alphen Office Park | Constantia Main Road | 7806 |  
Cape Town – South Africa

**Tel:** +27 (0)21 300 1620 | **Fax:** +27 (0)21 300 1621

Building 25 | Woodlands Office Park | 20 Woodlands Dr | Woodlands | Sandton | 2191 |  
Johannesburg – South Africa

**Tel:** +27 (0)11 568 0768 | **Fax:** +27 (0)11 568 0767

[www.terrafirma-solutions.com](http://www.terrafirma-solutions.com)

## Independent Verification Statement

### Introduction

Tiger Brands Limited (Herewith Tiger Brands) commissioned Terra Firma Solutions to perform limited-level assurance of its Greenhouse Gas (GHG) inventory for the reporting period 1 January 2018 – 31 December 2018 (Herewith 2018). The preparation for the GHG calculation has been the responsibility of Tiger Brands. The verifier has been given the responsibility to express an opinion on the GHG calculation.

The verification has been conducted in accordance with ISO 14064 – 3.

### Objectives

The GHG assertions verified were the following:

- That the calculation of the 2018 GHG inventory for Tiger Brands has been developed in accordance with the GHG Protocol Corporate Accounting and Reporting Standard; and
- That the final reported figure of GHG emissions were calculated according to the operational control approach at **527 571 tonnes CO<sub>2</sub>e** for Scope 1, Scope 2 and Scope 3 (water, waste to landfill and air travel).

### Scope

The following verification activities were conducted:

- A desktop review of Tiger Brands Scope 1, Scope 2 and Scope 3 (water, waste to landfill and air travel) GHG inventory and activity data, where the following reviews were conducted:
  - Reliability and correctness of emission factors;
  - Assessing completeness and accuracy of activity data;
  - Assuring a consistent methodology was used for assumptions and extrapolation; and
  - Reviewing the accuracy of final GHG calculations, as per the following materiality thresholds:
    - 5% gross organisational threshold.
- The following business operations were included in the verification:

Grains	Consumer	International
<ul style="list-style-type: none"><li>• Albany</li><li>• Milling</li><li>• Jungle</li><li>• King Food</li><li>• Tastic</li><li>• Pasta</li></ul>	<ul style="list-style-type: none"><li>• Beverages</li><li>• Culinary</li><li>• Home, Personal Care &amp; Baby</li><li>• Value Added Meat Products</li><li>• Snacks and Treats</li></ul>	<ul style="list-style-type: none"><li>• Chococam</li><li>• Davita</li><li>• Langeberg &amp; Ashon Foods (S.A.)</li></ul>

- All relevant emission factors were reviewed for accuracy.
- Emission intensities were not verified.
- Documentation of verification findings, and recommendations for improvement, are highlighted in the verification report.
- Issuance of clarifications and corrective action requests to Tiger Brands for consideration and review.
- Issuance of verification statement and completion of verification.

## Conclusion

The limited level of assurance was conducted so as to comply with the requirements of the Greenhouse Gas Protocol.

### Scope 1:

Total Scope 1 emissions reported for 2018: **208 725 tonnes CO<sub>2</sub>e**

For CDP purposes more than 90% but less than or equal to 100% of the reported global emissions were verified.

### Scope 2:

Total Scope 2 emissions reported for 2018: **313 729 tonnes CO<sub>2</sub>e**

For CDP purposes more than 90% but less than or equal to 100% of the reported global emissions were verified.

### Scope 3:

Total Scope 3 emissions reported for 2018: **5 117 tonnes CO<sub>2</sub>e**

For CDP purposes more than 90% but less than or equal to 100% of the reported global emissions were verified.

## Verification Opinion

Based on the process and procedures conducted, there is no evidence that the GHG assertion

1. has significant material errors and is not a fair representation of GHG data and information; and
2. has not been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.

## Date of Verification

The preparation for the verification opinion for the GHG calculation was performed between 28<sup>th</sup> April 2019 and 4<sup>th</sup> June 2019.

The verification statement is dated 4<sup>th</sup> June 2019.



**Caitlin Keam**  
Senior Analytics Manager

*caitlin@terrafirma-solutions.com*  
021 300 1620