



# INDEPENDENT ASSURANCE STATEMENT

## ISO 14064-1:2006 GHG certification

### TO THE DIRECTORS OF THE TOITŪ ENVIROCARE BOARD

**Responsible Party:** Fletcher Building Limited

**Registered address:** 810 Great South Road, Penrose, Auckland, 1061 , New Zealand

**Inventory period:** 01/07/2019 to 30/06/2020

**Inventory report:** FB EIR FY20 v2.1.docx

**Contract:** Fletcher Building Limited 7/10/2020

We have reviewed the greenhouse gas emissions inventory report ("the inventory report") for the above named Responsible Party for the stated inventory period.

### BOARD OF DIRECTORS' RESPONSIBILITIES (RESPONSIBLE PARTY)

The Board of Directors of the Responsible Party is responsible for the preparation of an inventory report which gives a true and fair view of the greenhouse gas emissions of the Responsible Party in accordance with ISO 14064-1:2006

### VERIFIERS' RESPONSIBILITIES

It is our responsibility to express to you an independent opinion on the inventory report presented by the Board of Directors of the Responsible Party. Our verification was undertaken as agreed in the Contract which defines the scope, objectives, criteria and level of assurance of the verification.

### BASIS OF OPINION

The subject matter contained in the inventory report is based on historical information for the stated inventory period. Our review was carried out in accordance with the criteria stated in ISO 14064-1:2006.

The verification included examination, on a test basis, of the evidence relevant to the information and data disclosed in the inventory report. It also included assessment of the assumptions and judgements made by the Responsible Party in the preparation of the inventory report.

We conducted our verification in accordance with ISO 14064-3:2006 and the requirements of the Toitū carbon programme Verifier Manual. We planned and performed our verification so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain the specified level of assurance that the inventory report is free from material misstatements, whether caused by error. In forming our opinion we also evaluated the overall adequacy of the presentation of information and data in the inventory report.

Other than in our capacity as an independent verifier of the emissions inventory we have no relationship with or interests in the Responsible Party.

## RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION (CERTIFICATION CLAIM)

Fletcher Building Limited has measured its greenhouse gas emissions in accordance with ISO 14064-1:2006 in respect of the operational emissions of its organisation including Altus Limited (JV), Brian Perry Civil Buildings and Interiors, Byfords Ready-Mix Limited (JV), Clever Core, Crane Copper Tube, Firth Industries, Fletcher Building, Fletcher Insulation, Fletcher Residential, Forman Building Systems, Golden Bay Cement, Greenraft Limited (JV), Head Office (Australia), Head Office NZ, Hexion AU (JV), Higgins, Humes Pipeline systems, Humes - Interpipe Holdings (JV), Infrastructure, Iplex Australia, Iplex New Zealand, JFC Pumps Limited (JV), Kaipara Water Transport Limited (JV), Laminex Australia, Laminex NZ, Mico Plumbing (NZ), New Zealand Ceiling & Drywall Supplies Limited (JV), Oamaru Shingle Supplies Limited (JV), Oliveri Solutions, PlaceMakers, Raylight Aluminium Limited (JV), Rocla Pipeline Products, South Pacific, Steel (Fletcher Steel), Stramit Building Products, Tasman Insulation, Tradelink, Wespine – Dardanup (JV), Winstone Aggregates and Winstone Wallboards.

## OPINION: REASONABLE ASSURANCE

We have obtained all the information and explanations we have required. In our qualified reasonable assurance opinion, the Scope 1 & 2 emissions defined in the inventory report:

- comply with ISO 14064-1:2006 requirements; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

## OPINION: LIMITED ASSURANCE

In our limited assurance opinion, we have no reason to believe that the selected Scope 3 emissions included in the inventory report:



- do not comply with ISO 14064-1:2006 requirements; and
- do not provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

## QUALIFICATIONS

Scope 3 emission sources for purchased goods & services, capital goods, transportation and distribution of solid products, upstream transportation and distribution, investments, fuel & energy related activity and upstream leased assets are heavily assumptions based, using dollar spend data and an industry average to estimate emissions.

## ACHIEVED LEVEL OF ASSURANCE

Reasonable Scope 1 & 2, Limited Scope 3

Verified by:		Authorised by:	
Name:	Amy Chau	Name:	Karen Tipper
Position:	Verifier, Toitū Envirocare	Position:	Certifier, Toitū Envirocare
Signature:		Signature:	
Date verification audit:	2-6/11/2020		
Date opinion expressed:	21/12/2020	Date:	29/01/2021

