



INDEPENDENT LIMITED ASSURANCE STATEMENT

To: The Stakeholders of Biffa plc

Introduction and objectives of work

Bureau Veritas UK Limited ('Bureau Veritas') has been engaged by Biffa Plc ('Biffa') to provide limited assurance over selected information reported in its Sustainability Report 2022 (the 'Report'). This Assurance Statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited to assurance over the following information included within the Report for the period 1 April 2021 to 31 March 2022 (the 'Selected Information').

- Scope 1 and 2 greenhouse gas (GHG) emissions
- Renewable energy and non-renewable energy purchased (%)
- Improving collection route efficiencies (lifts per Km)
- Lost Time Injury rate
- Percentage of women on the board, in the group executive team, who are direct reports to the Group Executive team and amongst all employees
- Total amount donated through the Biffa Award (£)

Our review also included an evaluation of alignment of the reported data and information included in the Report to the requirements of:

- the Global Reporting Initiative ('GRI') Standards 'core' option level and the corresponding GRI index;
- the requirements of the Sustainability Accounting Standards Board (SASB) Waste Standard 2018; and
- the requirements of the Taskforce on Climate-related Financial Disclosures (TCFD).

Reporting Criteria

The Selected Information has been prepared in accordance with internal definitions set by Biffa and documented in their Sustainability Metrics procedure which takes into consideration the following:

- the Greenhouse Gas (GHG) Protocol Corporate Accounting Standard (revised edition);
- the GRI Standards; and
- the SASB Waste Standard (in so far as it is applicable to Biffa).



Limitations and Exclusions

Excluded from the scope of our work is verification of any information relating to:

- Activities outside the defined verification period;
- Positional statements (expressions of opinion, belief, aim or future intention by Biffa) and statements of future commitment;
- Any other information included in the Report other than scope defined above.

This limited assurance engagement relies on a risk based selected sample of the selected information and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

The preparation and presentation of the Selected Information in the Report is the sole responsibility of the management of Biffa.

Bureau Veritas was not involved in the drafting of the Report. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been appropriately and accurately prepared;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the management of Biffa.

Assessment Standard

Our work was performed to a 'limited' level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board.

Summary of work performed

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Assessed the appropriateness and accuracy of the Selected Information;
2. Conducted interviews with relevant personnel of Biffa;
3. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries;
4. Reviewed documentary evidence provided by Biffa;
5. Re-performed a selection of aggregation calculations of the Selected Information;
6. Agreed a selection of the Selected Information to the corresponding source documentation.



The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

On the basis of our methodology and the activities described above for the agreed scope of work, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years' history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)² across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Biffa.

Bureau Veritas UK Limited

London

14 July 2022

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¹ Certificate available on request

² International Federation of Inspection Agencies – Compliance Code – Third Edition