

**CFV 714356 200320**

**Responsible Party:** McCain Foods Ltd  
439 King St W,  
Toronto  
ON M5V 3M4  
Canada

**Type of GHG Statement:**  
Organisational

**Identification of GHG Statement:**  
GHG Report F17 F18 F19 McCain Foods Ltd

**Scope of activities:**  
On site manufacturing of food products from raw material receiving to finished products, including storage.

**Organisational Boundary:**  
Operational Control

**Sites Included in Organisational Boundary:**

**Potato Factories:**

Australia/New Zealand: Ballarat, Smithton, Timaru  
Canada: Carberry, Coaldale, Florenceville French Fry, Grand Falls, Portage La Prairie  
China: Harbin  
Continental Europe: Bethune, Harnes, Lelystad, Leuze, Lewedorp, Matougues, Strzelin, Waregem, Wezep  
Great Britain: Grantham, Scarborough, Whittlesey, Wombourne  
India: Mehsana  
South America: Balcarce, Bogota  
South Africa: Delmas  
USA: Burley, Easton, Othello, Plover

**Appetizer Factories:**

Australia/New Zealand: Hastings, Lisarow  
Canada: Florenceville Prepared Foods, Montreal  
China: NA  
Continental Europe: NA  
Great Britain: Hull  
India: NA  
South America: Pilar  
South Africa: Springs  
USA: Appleton, Colton, Grand Island, Rice Lake

**Exclusions from Organisational Boundary:**

There are 41 sites listed in the opinion. There are 9 sites that are excluded from the GHG statement on the basis that they are sites that have been acquired and have not been fully integrated into the McCain monitoring and reporting systems.

**Reporting Boundary:**

Scope 1, Scope 2, and Scope 3 emissions from potatoes that are processed in their manufacturing facilities and the related polyethylene and cardboard packaging, frying oils, and the upstream transport from the manufacturing sites to storage.

**Exclusions from Reporting Boundary:**

The de-minimis emissions from fossil fuels that are less than 1% of the total CO2 emissions have been excluded.

**Criteria for developing the organisational carbon footprint:**

ISO14064-1:2006 (BS EN ISO14064-1:2012)

The McCain Internal GHG Reporting Procedures 4.1, 4.2, 4.3, 5.1, 5.3, 6.0, 7.0, 8.0

**Level of Assurance:**

Limited

**Materiality level:**

5%

**Period:**

1<sup>st</sup> July 2016 – 30<sup>th</sup> June 2017 – Base year

1<sup>st</sup> July 2017 – 30<sup>th</sup> June 2018

1<sup>st</sup> July 2018 – 30<sup>th</sup> June 2019

| tCO <sub>2</sub> (e) | Location Based   |                  |                  | Market Based     |                  |                  |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                      | 2017             | 2018             | 2019             | 2017             | 2018             | 2019             |
| Scope 1              | 861,069          | 896,335          | 874,041          | 861,070          | 896,336          | 874,041          |
| Scope 2              | 514,271          | 521,558          | 559,181          | 453,341          | 456,227          | 497,601          |
| Scope 3              | 1,466,692        | 1,529,137        | 1,558,209        | 1,466,692        | 1,529,137        | 1,558,209        |
| <b>Total</b>         | <b>2,842,032</b> | <b>2,947,030</b> | <b>2,991,431</b> | <b>2,781,102</b> | <b>2,881,699</b> | <b>2,929,851</b> |

**Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report F17 F18 F19 McCain Foods Ltd produced by McCain Foods Ltd:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with ISO14064-1 2006

The following improvements were raised in relation to future reporting

- 1) There is currently only 1 administrator internally for Intellex which creates risk within the M&R system
- 2) Testing and recording the effectiveness of the operational data management controls for scope 1,2 and 3 can be enhanced
- 3) The Intellex system did not prompt for an explanation of a deviation greater than 20% of previous month, in Mehsana Sept-Oct 2019, and Wezep July 2019
- 4) Improvements can be made to ensure historical data is available for biogas data
- 5) The organisation could review the robustness of their calibration process of the scales used to measure dirt content

**Verification Activities:**

The following were the verification activities undertaken:

- Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry
- Verification of the data through sampling recalculation, retracing, cross checking, reconciliation

The quantification and reporting of the carbon footprint has been independently verified by BSI against the specifications defined in ISO 14064-1:2006. The verification activity has been carried out in accordance with ISO 14064-3:2019 and the principles of ISO 14065:2013

The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification

**Responsibilities:**

The data on which the footprint is based has been provided by McCain Foods Ltd in the document GHG Report F17 F18 F19 McCain Foods Ltd. This document is the responsibility of McCain Foods Ltd and is historical in nature.

The responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria.

The verifier is responsible for expressing an opinion on the GHG statement based on the verification

**Lead Verifier:** Hans Breuker

**Signed on behalf of BSI:**



**Andrew Launn, EMEA Systems Certification Director**

**Issue Date:** 05/6/20

**NOTE:** BSI Assurance UK Ltd is independent to and has no financial interest in McCain Foods Ltd. This verification Opinion has been prepared for McCain Foods Ltd only for the purposes of verifying its statement relating to its carbon emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance Limited has assumed that all information provided to it by McCain Foods Ltd is true, accurate and complete. BSI Assurance UK Limited accepts no liability to any third party who places reliance on this Statement