

Verified with Comments	
Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the "GHG Report McCain Foods Ltd – Period: F25: July 1 st 2024 – 30 th June 2025" 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 ISO14064-1:2018 and it's principles.
With the following caveat	This Verification Opinion Statement does replace statement ref. CFV 714356 19122025 (which does not remain valid)
The following improvement has been raised in relation to future reporting.	Primary data archiving and management is an area with potential for further maturation. This applies specifically on those data that are primarily generated for another purpose than GHG emission quantification and reporting.
Independent Reviewer	J L Miguel
Signed on behalf of BSI	Matt Page, Senior Vice President, Assurance Services EMEA
Issue Date:	January 20 th , 2026
BSI Assurance UK Ltd.	
NOTE: BSI Assurance UK Ltd. is independent to and has no financial interest in McCain Foods Ltd. This 3 rd party Verification Opinion has been prepared for McCain Foods Ltd only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd has assumed that all information provided to it by McCain Foods Ltd is true, accurate and complete. BSI Assurance UK Ltd. accepts no liability to any third party who places reliance on this statement.	

CFV 714356 20012026



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Verification Report

Verification Engagement

Organization	McCain Foods Ltd 8800 Main Street, Florenceville-Bristol, New Brunswick, Canada, E7L 1B2
Responsible party	McCain Foods Ltd
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Limited
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees, observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation.
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019 and ISO 14065: 2013
Note: McCain Foods Ltd is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI Assurance UK Ltd. is responsible for expressing an opinion on the GHG statement based on the verification.	

Verification Report

Organizational GHG Statement

Organization		McCain Foods Ltd 8800 Main Street, Florenceville-Bristol, New Brunswick, Canada, E7L 1B2
Organizations GHG Report containing GHG Statement		GHG Report McCain Foods Ltd – Period: F25: July 1st 2024 – 30th June 2025
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities:		On site manufacturing of food products from raw material receiving to finished products, including storage and transportation.
Reporting Boundary:	Direct GHG Emissions (Scope 1)	GHG emissions related to the usage/combustion of natural gas, coal, wood, biogas, diesel, propane, jet fuel, refrigerants.
	Direct GHG Removals (Scope 1)	None
	Indirect GHG Emissions from imported energy (Scope 2)	GHG emissions from purchased electricity and steam.
	Indirect GHG emissions from transportation (Scope 3)	GHG emissions related to road, rail, water transport of finished products.
	Indirect GHG emissions from products used by organization (Scope 3)	GHG emissions related to purchased goods and services: potatoes, meat, batter, cheese, frying oil, packaging material, ingredient, capital goods.
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Emissions are outside of the scope 3 value chain principle.
	Indirect GHG emissions from other sources (scope 3)	Fuel and energy activities, business travel, employees commuting, waste generated in operations.
Exclusions from Reporting Boundary:		The de-minimis emissions from fossil fuels that are less than 1% of the total CO ₂ emissions have been excluded
Criteria for developing the organizational GHG Inventory:		ISO 14064-1:2018
Reporting Period		July 1 st 2016 – June 30 th 2017 : Base year July 1 st 2024 – June 30 th 2025

Total verified emissions:

Year	Location Based (t CO ₂ e)		Market Based (t CO ₂ e)	
	2017	2025	2017	2025
Scope 1	879.449	805.192	879.449	805.192
Scope 2	569.397	525.803	569.022	231.244
Scope 3	4.263.804	4.763.007	4.263.804	4.763.007
Total*	5.712.650	6.094.003	5.712.276	5.799.443

*Total number of GHG emissions may not add up due to rounding on the last digit

Verification Report

Appendix A

Potato Factories

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

Non-Potato Factories

Australia/New Zealand:	Hastings
Canada:	NA
China:	NA
Continental Europe:	Cuijk, Helmond, Maastricht, Mol, Tilburg, Wijk bij Duurstede, Kruiningen, Rilland, Yerseke, Oostzaan*
Great Britain:	Hull
India:	NA
South America:	Pillar*****, Contagem, Laticinious
South Africa:	Springs
USA:	Appleton, Colton**, Monroe***, Nampa ****, Plover Apps, Rice Lake

Non-manufacturing facilities

Canada	McCain Airfield, Potato Processing Technology Centre
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* Production ended July 2018

** Production ended December 2018

*** Production ended September 2018

**** Production ended October 2024

***** Production ended October 2024 and sold April 2025