

Verification Statement Greenhouse Gas Emissions

Pause People Earth, Part of Pause People Collective Limited was engaged to conduct an independent verification of the Greenhouse Gas (GHG) emissions reported by Luxiōn Group Limited for the period stated below. This verification statement applies to the related information included within the scope of work described below. The determination of the GHG emissions is the sole responsibility of Luxiōn Group Limited. Pause People Earth's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyse, review and report the information. Supplementary verification and validation projects and accompanying reports have been completed covering the following activities and are available on request:

Verification project covering all SECR related activities for the period stated below including Scope 1, Scope 2 and Scope 3 grey fleet.

Validation project covering the automated accounting of Scope 3 category 3, category 6, category 9 and category 11.

Period Covered by this GHG Emissions Verification:

1st April 2024 to 31st March 2025 Inclusive

Boundaries Covered by this Verification Report:

Scope 3 - Purchased Goods & Services - D365 (Procurement): 36,604.56 tCO₂e

Scope 3 - Purchased Goods & Services – Water: 5.93 tCO₂e

Scope 3 - Upstream Transportation & Distribution - 3rd Party Meter Installs: 663.66 tCO₂e

Scope 3 - Waste Generated in Operations – Waste: 0.92 tCO₂e

Scope 3 - Employee Commuting - Travel to Work: 468.15 tCO₂e

Scope 3 - Employee Commuting – Homeworking: 456.27 tCO₂e

GHG Reporting Protocols Against which the Verification was Conducted:

- Greenhouse Gas Protocol Corporate Accounting and Reporting Standard
- Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Guidance

GHG Verification Protocols Used to Conduct the Verification:

- ISO 14064-3: Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

Level of Assurance and Qualifications:

- Scope 3: Limited Assurance
- Qualifications: Airport Carbon Accreditation [Approved](#) 3rd Party Verifier (Level 4/4+)

GHG Verification Methodology:

- Interviews with relevant personnel of Luxiön Group Limited;
- Review of documentary evidence produced by Luxiön Group Limited,
- Review of data and information systems and methodology for collection, aggregation, analysis and review of information and data used to determine GHG emissions;
- Audit sample data used by Luxiön Group Limited to determine GHG emissions, including sources of and application of GHG conversion factors; and
- Develop and maintain a query log to support and document clarifications and responses.

Assurance Opinion:

Based on the process and procedures conducted, there is no evidence that the GHG emissions assertion shown above:

- is not a fair representation of the GHG emissions data and information;
- Is not materially correct or would lead to misrepresentation of the data provided; and
- has not been prepared in accordance with the WRI GHG Protocol Corporate Accounting and Reporting Standards as listed above.

It is our opinion that Luxiön Group Limited has established appropriate and robust systems for the collection, aggregation, and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Statement of Independence, Impartiality, and Competence:

Pause People Earth, part of Pause People Collective, is an independent professional consultancy, specialising in environmental management with over 12 years' experience in providing independent assurance services. No member of the verification team has a business relationship with Luxiön Group Limited, its Directors, or Managers beyond that required for this project. We conducted this verification independently and to our knowledge there has been no conflict of interest. Pause People Collective Limited has implemented a Code of Ethics across the business to maintain high ethical standards during day-to-day business activities.

Attestation:

Bryony Karsenbarg, Director - Pause People Collective Limited

Approved 3rd Party Verifier - Airport Carbon Accreditation

Date: 10/10/2025

This verification statement, including the opinion expressed herein, is provided to Luxiön Group Limited and is solely for the benefit of Luxiön Group Limited in accordance with the terms of our agreement. We consent to the release of this statement by you to satisfy the Luxiön Group Limited annual reporting requirements but without accepting or assuming any responsibility or liability on our part to any party who may have access to this declaration.

