

VERIFICATION STATEMENT

GREENHOUSE GAS EMISSIONS

Introduction and objectives of work

BUREAU VERITAS Polska Sp. z o.o. (Bureau Veritas) has been engaged by CCC S.A (CCC) to conduct an independent verification at a limited assurance level of the greenhouse gas (GHG) emissions reported by CCC for the reported period of 1 January 2019 to 31 December 2019. 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 CCC. Bureau Veritas was not involved in determining the GHG emissions. Our 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, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- CCC SA (headquarter), 2 production plants, companies selling in their own stores in Poland, Slovakia, Hungary, Czechia, Austria, Bulgaria, Slovenia, Croatia, Russia, Serbia, Romania and Switzerland (here under the Vögele Shoes and Bingo brands). The listed entities together constitute the CCC Group.

Verified data for CCC S.A.:

Scope of GHG emission	Source of emission	Emission [tonnes CO ₂ e]
Scope 1	Emissions from fuel consumption in buildings and installations	1 228,9
	Emissions from fuel consumption in transport	1 298,2
	Total	2 527,1
Scope 2 (location based)	Emissions from the purchase of electricity	37 925,5
	Emissions from the purchase of heat	0
	Total	37 925,5
Scope 1 + 2 (location based)		40 452,5

Verified data for CCC Group:

Scope of GHG emission	Source of emission	Emission [tonnes CO ₂ e]
Scope 1	Emissions from fuel consumption in buildings and installations	2 103,7
	Emissions from fuel consumption in transport	2 562,9
	Total	4 666,6
Scope 2 (location based)	Emissions from the purchase of electricity	62 723,7
	Emissions from the purchase of heat	1 671,9
	Total	64 395,6
Scope 1 + 2 (location based)		69 062,2

The data and information supporting the GHG emissions assertion in scope 1 and from heat were historical. Data on electricity consumption in approx. 75% of stores were estimated on the basis of historical data in approx. 25% of stores..

Period covered by GHG emissions verification:

1 January 2019 to 31 December 2019

Reporting Protocols against which verification was conducted:



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- World Resources Institute and World Business Council for Sustainable Development, Greenhouse Gas Protocol. A Corporate Accounting and Reporting Standard REVISED EDITION, March 2004 (scope 1);
- World Resources Institute and World Business Council for Sustainable Development, GHG Protocol Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard, 2015.

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:

- Limited

Verification Methodology:

- Interviews with relevant personnel;
- Review of documentary evidence produced by CCC;
- Review of CCC data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of samples of data used by CCC to determine GHG emissions.

Assurance Opinion:

Based on the results of our verification process, Bureau Veritas found no evidence that the GHG emissions shown above:

- is not materially correct;
- is not a fair representation of the GHG emissions data and information; and
- is not prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard.

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

Statement of Independence, Impartiality 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.

No member of the verification team has a business relationship with CCC, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

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.

BUREAU VERITAS POLSKA Sp. z o.o.

Warsaw, October 2020

Witold Dżugan

Member of the Board

Michał Stalmach

Lead GHG Verifier

¹ Certificate of Registration No. 44 100 160145 issued by TUV NORD CERT GmbH

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