

Carbon Neutrality Verification Statement JACOBS DOUWE EGBERTS

Carbon neutrality of JDE GÄVLE achieved by JACOBS DOUWE EGBERTS
for the application period 01/01/2020– 31/12/2020 with commitment to maintain till
31/12/2023

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

PAS 2060:2014



For the following subject
JDE Gälve

Lead Assessor: Silvia Martínez Mohedo
Assessor: Beatriz Alonso Alonso
Technical Reviewer: Lourdes Martín Mangas

Approved by:
Lourdes Martín Mangas
Technical Director of Climate Change

Verification Statement Date 12th March 2021

This Statement is not valid without the full verification scope, objectives, criteria and conclusion
available on pages 2 to 3 of this Statement.



Carbon Neutrality Verification Statement Number 02/917/291293

Brief description of Verification Process

SGS has been engaged by Jacobs Douwe Egberts to provide independent assurance that the Declaration Achievement of Carbon Neutrality of JDE Gävle for the application period 01/01/2020– 31/12/2020 with Commitment to maintain till 31/12/2023 as presented in its Qualifying Explanatory Statement is in accordance with the requirements of PAS 2060:2014. Specification for the demonstration of carbon neutrality.

Scope

The scope of assurance covers the QES which includes the Jacobs Douwe Egberts's demonstration of achievement of carbon neutrality for JDE Gävle for the period of 1st January 2020 to 31st December 2020 and commitment to maintain carbon neutrality till 31st December 2023.

The QES details the Company's direct GHG emissions (Scope 1) and indirect GHG emissions (Scope 2) for the period from 1st January 2020 to 31st December 2020, carbon management plan and carbon offsets.

Exclusions: Other indirect GHG emissions (Scope 3)

Baseline date: 1st January 2020

The organizational boundary was established following the operational control approach.

Types of GHGs included: CO₂, N₂O, CH₄.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of PAS 2060:2014.

GHG emissions verified in the application period 01/01/2020-31/12/2020:

1.966 tCO₂ eq,

1960 t CO₂ eq for Scope 1

6 t CO₂ eq for Scope 2

Offsetting of the residual GHG emissions:

The offsetting of the residual GHG emissions associated to the PAS 2060 was carried out through 2.300 carbon credits generated by CDM (Clean Development Mechanism) project IN4078 Biomass based power generation project in Maharashtra, India.

Roles and responsibilities

The Global SHE department of Jacobs Douwe Egberts is responsible for the organization's GHG information, the development and maintenance of records and reporting procedures, including the quantification of the carbon footprint, the carbon management program, the offsetting strategy and the presentation of the information in the QES.

SGS is responsible for issuing an independent verification opinion on the Carbon Neutrality Declaration provided by Jacobs Douwe Egberts for the application period 01/01/2020 – 31/12/2020 presented in its Qualifying Explanatory Statement according to the requirements of PAS 2060:2014.

Level of Assurance

The level of assurance agreed is limited.

Materiality

The materiality required of the verification was considered by SGS to be below 10%.

Conclusion

SGS concludes with limited assurance that there is no evidence that the Company's declaration of carbon neutrality presented in the Qualifying Explanatory Statement is not in accordance with the requirements of PAS 2060:2014 Specification for demonstration of carbon neutrality for the application period 01/01/2020-31/12/2021.

This statement shall be interpreted jointly with the Qualifying Explanatory Statement of Jacobs Douwe Egberts as a whole.

Note: This Statement is issued, on behalf of Client, by SGS Tecnos S.A. ("SGS") under its General Conditions for GHG Validation and Verification Services. A full copy of this statement may be consulted at **JDE**. This Statement does not relieve Client from compliance with any regulations that applied to it. Stipulations to the contrary are not binding on SGS and therefore SGS shall have no responsibility vis-à-vis parties other than its Client.