



Jacobs U.K. Limited ('Jacobs') was engaged by City Electrical Factors Limited ('CEF') to provide limited assurance of their 2025 sustainability data, as detailed below and as reported in CEF's Financial Year 2025 Sustainability & Social Value Impact Report ('FY25 Impact Report'). This limited assurance was undertaken in accordance with the International Auditing and Assurance Standards Board's (IAASB) International Standard on Assurance Engagements 3000 (ISAE 3000 (Revised)).

Our Conclusion

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Selected Information has not been prepared, in all material respects, in accordance with the Reporting Criteria.

The remainder of this report provides the context for this conclusion.

Selected Information

Each of the metrics in scope of this assurance used quantitative, objective data from the Financial Year 2025 ('FY25'). The data was sourced from precise measurements, and evidence was obtained to assure all the information in scope. The data covers all CEF UK businesses.

The following information, as contained in the FY25 Impact Report, was assured to a limited level of assurance:

CEF Metric	Reported value	Unit
Loss Time Injury Frequency	1.911	Number
Loss Time Injury Severity	0.029	Number
Employees MySavings scheme engagement	52 %	%
Apprentices	31	Number
Management Trainees	69	Number
Scope 1 Greenhouse Gas (GHG) emissions	6,359	tCO2e
Scope 2 GHG emissions	784	tCO2e
Scope 3 GHG emissions	15,168,225	tCO2e
Total Carbon Footprint	15,175,367	tCO2e
Electricity Consumption	15,870	MWh
Gas Consumption	3,761	MWh
Transport Fuels	25,907	MWh

Other Fuels Consumption	116	MWh
Total Energy Consumption	45,654	MWh
Renewable Energy Consumption	12,862	MWh
Total waste from company operations diverted from landfills	98	%
Electric cars in fleet	45	%
Hybrid cars in fleet	29	%
Suppliers by spend EcoVadis rated	71	%
Suppliers EcoVadis rated	224	Number
Supplier partners that have a net zero strategy in line with SBTi	21	Number
Key 3rd Party Suppliers Audited On-Site	40	Number

CEF's responsibilities

The Directors of CEF are responsible for:

- Establishing relevant criteria for preparing the Selected Information.
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error.
- Measuring and reporting the Selected Information based on the reporting criteria; and
- The content of the FY25 Impact Report.

Our responsibilities

We are responsible for:

- Conducting an engagement in accordance with ISAE 3000 (Revised) to provide limited assurance of the Selected Information, to establish whether it is free from material misstatement, whether due to fraud or error; and
- Expressing an independent conclusion on the Selected Information based on our procedures.

Reporting criteria

The criteria used to form our opinion were metric definitions developed by CEF; these were considered a suitable basis for assurance given the absence of externally established criteria for non-financial information. For the carbon metrics, the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard was used as well as the supplementary Scope 2 Guidance and the Scope 3 Corporate Value Chain Standard.

The assured data should be read together with the reporting criteria.

Summary of work performed

The assurance was conducted between September 2025 and November 2025. Our procedures consisted of:

- Evaluating the suitability of the reporting criteria.
- Assessing the systems, processes, and controls in place for managing the Selected Information by conducting interviews and reviewing documents. Interviews were conducted with personnel from the following departments: Health and Safety, Environmental Sustainability, Supply Chain Sustainability, Waste, Fleet, and Accountancy. CEF's external carbon consultant was also interviewed.
- Assessing the methodology used for reporting the Selected Information by conducting interviews and undertaking sample re-calculations of manual calculations. A sample was selected for each metric to provide a representative overview of the different CEF functions. Source documentation was obtained for the samples, these included utility invoices, accident reports, training certificates, and databases (such as EcoVadis).
- For Scope 3 GHG emissions categories calculated on a spend-based and/or average data methodology approach (Categories 1, 2, 3, 4, 5, 6, 7, 11, 12), reviewing the methodology and retracing emissions factor calculations to the Scope 3 emissions generated.
- Reading the FY25 Impact Report for consistency with our conclusion.

Our independence and competence

Jacobs has a strong multidisciplinary team with backgrounds in sustainability reporting and assurance, ESG due diligence and disclosure, and wider environmental management services. This report represents the independent opinion of the Jacobs assurance team.

Jacobs operates a System of Quality Management referred to as Jacobs Business Management System which is certified to BS EN ISO 9001:2015 by Lloyd's Register Quality Assurance.

Jacobs maintains a corporate Code of Conduct for Ethics and Integrity. All employees, directors and officers of the company globally are bound by this Code of Conduct. Every Jacobs employee has a duty to read and understand the Code of Conduct and to apply this

in all engagements undertaken. This Code of Conduct is part of an overall Compliance and Business Practices Programme operated by Jacobs. This programme also includes Jacobs' commitment to anti-bribery and corruption. All members of the Jacobs assurance team are covered by this Code of Conduct.

Inherent limitations

The assurance opinion within this document is provided to a limited assurance level as defined by ISAE 3000 (Revised). The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Jacobs U.K. Limited

London, UK

25 November 2025