

IVC Evidensia Green House Gas Accounting Methodology

IVC Evidensia has calculated our GHG emissions in line with the World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Standard. We report emissions in carbon dioxide equivalent (CO2e) using the operational control approach. In addition, we utilise supporting standards including:

- GHG Protocol Scope 2 Guidance, 2015
- GHG Protocol Corporate Value Chain (Scope 3) Standard, 2011

Scope 1 includes direct emissions from sources owned or controlled by IVC Evidensia, including emissions associated with fuels used for heating/cremation process such as natural gas and burning oil. In addition, it includes fuel utilised by our vehicle fleet, and emissions associated with anaesthetic gas and refrigerants. Data is collected from invoices, fuel cards and other documentation. Depending on emission source and location, different GHG Conversion Factors are used to convert to CO2e, including United States Environmental Protection Agency (EPA) Emission Factors and UK Government Department for Environment, Food & Rural Affairs (DEFRA) Conversion Factors. Where primary data is not available, estimations are made.

Scope 2 includes indirect emissions associated with the consumption of purchased electricity and district heating. Data is collected from invoices and other documentation. Where data is not available, estimations are made based on floor area, facility type, and location.

Scope 3 includes indirect emissions associated with our value chain. IVC Evidensia utilises company data from several sources to facilitate the calculation of Scope 3 emissions. Category 1 Purchased Goods and Services, Category 2 Capital Goods, Category 4 Upstream Transport and Distribution, and Category 6 Business Travel are predominantly calculated using a spend-based approach and Comprehensive Environmental Data Archive (CEDA) emission factors are applied to the spend data to convert to CO2e. For some pharmaceutical and pet food products, we used product weight data and CEDA or Ecoinvent emission factors to calculate product-specific emissions. Category 5 Waste Generated in Operations is calculated using actual waste data where available, extrapolating for missing facilities where data are unavailable. Category 7 Employee Commuting is calculated using a combination of employee data and average commuting patterns by location. Depending on location, EPA or DEFRA emission factors are applied. Emissions for Category 12 End-of-Life Treatment of Sold Products are calculated using sales volumes from the UK market and extrapolated to cover the Group based on revenue. The DEFRA UK Government GHG Conversion Factors 2025 for Household Residual Waste are applied to volumes assumed to be taken home by customers.

Note: The Group publishes separate GHG reporting for our UK business in accordance with the Streamlined Energy and Carbon Reporting (SECR) regulations. This is available in the IVC Acquisitions Midco Limited Annual Report and Accounts 2025.