



INDEPENDENT ASSURANCE STATEMENT

Toitū carbonreduce certification

TO THE DIRECTORS OF THE TOITŪ ENVIROCARE BOARD

Responsible Party:	Lincoln University
Registered address:	Lincoln University Campus, Ellesmere Junction Road, Lincoln, 7647, New Zealand
Inventory period:	01/01/2020 to 31/12/2020
Inventory report:	EIR_2122_Lincoln University_CR_Org.pdf
Contract:	Lincoln University, 17 September 2020

We have reviewed the greenhouse gas emissions inventory report (“the inventory report”) for the above named Responsible Party for the stated inventory period.

BOARD OF DIRECTORS’ RESPONSIBILITIES (RESPONSIBLE PARTY)

The Board of Directors of the Responsible Party is responsible for the preparation of an inventory report which gives a true and fair view of the greenhouse gas emissions of the Responsible Party in accordance with ISO 14064-1:2006 and the requirements of the Enviro-Mark Solutions Limited (trading as Toitū Envirocare) Toitū carbonreduce programme.

VERIFIERS’ RESPONSIBILITIES

It is our responsibility to express to you an independent opinion on the inventory report presented by the Board of Directors of the Responsible Party. Our verification was undertaken as agreed in the Contract which defines the scope, objectives, criteria and level of assurance of the verification.

BASIS OF OPINION

The subject matter contained in the inventory report is based on historical information for the stated inventory period. Our review was carried out in accordance with the criteria stated in ISO 14064-1:2006 and the Toitū carbonreduce programme.

The verification included examination, on a test basis, of the evidence relevant to the information and data disclosed in the inventory report. It also included assessment of the assumptions and judgements made by the Responsible Party in the preparation of the inventory report.

We conducted our verification in accordance with ISO 14064-3:2006 and the requirements of the Toitū carbonreduce Verifier Manual. We planned and performed our verification so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to obtain the specified level of assurance that the inventory report is free from material misstatements, whether caused by error. In forming our opinion we also evaluated the overall adequacy of the presentation of information and data in the inventory report.

Other than in our capacity as an independent verifier of the emissions inventory we have no relationship with or interests in the Responsible Party.

RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION (CERTIFICATION CLAIM)

Toitū carbonreduce organisation certified: Lincoln University (including all campus operational emissions and excluding farm emissions).

Toitū carbonreduce certified means measuring emissions to ISO 14064-1:2006 and Toitū requirements; and managing and reducing against Toitū requirements.

OPINION REASONABLE ASSURANCE

We have obtained all the information and explanations we have required. In our unqualified reasonable assurance opinion, the Scope 1 & 2 emissions defined in the inventory report:

- comply with ISO 14064-1:2006 and the requirements of the Toitū Envirocare Toitū carbonreduce programme; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

OPINION LIMITED ASSURANCE

In our limited assurance opinion, we have no reason to believe that the mandatory Scope 3 emissions included in the inventory report:


- do not comply with ISO 14064-1:2006 and the requirements of the Toitū Envirocare Toitū carbonreduce programme; and
- do not provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

QUALIFICATIONS

None

ACHIEVED LEVEL OF ASSURANCE

Reasonable Scope 1 & 2, Limited Scope 3

Verified by:		Authorised by:	
Name:	Rhea Selwan, Tessa McKnight	Name:	Osana Robertson
Position:	Verifier, Toitū Envirocare	Position:	Certifier, Toitū Envirocare
Signature:		Signature:	
Date verification audit:	07 March 2022		
Date opinion expressed:	01 April 2022	Date:	12 April 2022