



LRQA Independent Assurance Statement

Relating to Leviton Manufacturing UK Ltd compliance to PAS 510:2021.

This Assurance Statement has been prepared for Leviton Manufacturing UK Ltd in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Leviton Manufacturing UK Ltd to provide independent assurance on its compliance with the requirements of PAS 510:2021 against the assurance criteria below to a reasonable level of assurance and the materiality of the professional judgement of the verifier using LRQA's verification procedure. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Leviton Manufacturing UK Ltd's operations and activities at the Glenrothes, UK sites, and specifically the following requirements:

- Verifying conformance with:
 - PAS 510:2021 Plastic pellets, flakes and powders – Handling and management throughout the supply chain to prevent their leakage to the environment.

Our assurance engagement excluded the data and information of Leviton Manufacturing UK Ltd's suppliers, contractors and any third-parties mentioned in the reports.

LRQA's responsibility is only to Leviton Manufacturing UK Ltd. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Leviton Manufacturing UK Ltd's responsibility is for developing a plastic pellet management system and for presenting information on performance related to that management system. Ultimately, the management system has been approved by, and remains the responsibility of Leviton Manufacturing UK Ltd.

LRQA's Opinion

Based on LRQA's approach, we believe that Leviton Manufacturing UK Ltd has, in all material respects:

- Met the requirements of the criteria listed above.

The opinion expressed is formed on the basis of a reasonable level of assurance and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- reviewing processes related to the management of plastic pellets, flakes and powders;
- interviewing relevant employees of the organization responsible for managing plastic pellets, flakes and powders;



Observations

Further observations and findings, made during the assurance engagement, are:

- It would be beneficial to consider additional controls e.g. bunding, around the storage silos to reduce the risks of plastic pellets entering the environment.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO/IEC 17021 *Conformity assessment – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is Leviton Manufacturing UK Ltd's certification body for ISO 9001:2015 & ISO 14001:2015. We also provide Leviton Manufacturing UK Ltd's with a range of training services related to management systems. The verification and certification assessments, together with the training, are the only work undertaken by LRQA for Leviton Manufacturing UK Ltd and as such does not compromise our independence or impartiality.

Signed

Dated: 17 November 2023

A handwritten signature in purple ink, which appears to read 'R. Oxley'.

Richard Oxley
LRQA Lead Verifier
On behalf of LRQA Ltd
1 Trinity Park, Bickenhill Lane, Birmingham B37 7ES, UK

LRQA reference: LRQ00005286

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