



Statement of Verification of Product Carbon Footprint: Ledesma NAT Office Paper Ream



Verification Scope

SCS Global Services has conducted a verification of *Ledesma's* Product Carbon Footprint for the *NAT Office Ream, NAT Package of Sheets and NAT Paper Roll* products against the requirements of the *WRI/WBCSD GHG Protocol: Product Life Cycle Accounting and Reporting Standard* and *ISO 14064-3 Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*. SCS conducted a desk review in its verification of *Ledesma's* Product Carbon Footprint using documentation supplied by *Ledesma* as the basis for the evaluation.

Verification Objectives

- Evaluate whether *Ledesma's* product carbon footprint is consistent with WRI's Greenhouse Gas Protocol.
- Evaluate the reasonableness of *Ledesma's* product carbon footprint based on a review of the project documentation, calculation procedures and data sources.
- Develop a Product Carbon Footprint Assurance Statement for *Ledesma's NAT Office Ream, NAT Package of Sheets and NAT Paper Roll* products

Verification Criteria

- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse Gas Protocol: Product Life Cycle Accounting and Reporting Standard" dated October 2011.
- ISO 14064-3 *Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*

Total Product Carbon Footprint Verified

The total carbon footprint for the NAT paper products per functional unit of one (1) kilogram of *Ledesma Natural* paper are as follows:

- 0.024 kg CO₂ equivalent per kg of winding paper
- 0.047 kg CO₂ equivalent per kg of paper as package of sheets
- 0.056 kg CO₂ equivalent per kg of paper as ream

The total carbon footprint for the NAT paper products per finished product are as follows:

- 15.8 kg CO₂ equivalent per paper roll
- 1.09 kg CO₂ equivalent per package of sheets
- 0.13 kg CO₂ equivalent per ream

Verification Opinion

This Verification Statement documents that SCS Global Services has conducted verification activities in compliance with *ISO 14064-3: Specification with guidance for the validation and verification of greenhouse gas assertions*. This statement also attests that SCS Global Services can provide a reasonable level of assurance that *Ledesma's* Product Carbon Footprint is consistent with the requirements of the *WRI/WBCSD GHG Protocol GHG Protocol Life Cycle Accounting and Reporting Standard*. SCS further finds *Ledesma's* carbon footprint assertion for their product is materially correct and is a fair representation of the GHG emissions associated with the cradle-to-grave life cycle of the product.

Verification Date:
October 28, 2022

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