



## **Greenhouse Gas Verification Opinion Number 14064.INV.0014.2023**

The inventory of Greenhouse Gas emissions in the period  
01/01/2023 – 31/12/2023 for

### **Nippon Sheet Glass Co. Ltd. (NSG Group)**

European Technical Centre  
Lathom,  
Nr Ormskirk  
L40 5UF

has been verified in accordance with ISO 14064-3:2019 To represent a total amount of:

**2,922,201 Tonnes CO<sub>2</sub>e Scope 1**  
**500,692 Tonnes CO<sub>2</sub>e Scope 2 (Market Based)**  
**3,235,260 Tonnes CO<sub>2</sub>e Scope 3**

#### **For the following activities**

Manufacture of Glass and Glazing Products

Authorised by:  
Pamela Chadwick  
Business Manager  
SGS United Kingdom Ltd

**Verification Opinion Date 14<sup>th</sup> June 2024**

This Opinion is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 4 of this Opinion.



## Schedule Accompanying Greenhouse Gas Verification Opinion Number 14064.INV.0014.2023

### Brief Description of Verification Process

SGS has been contracted by Pilkington Group Ltd to conduct a verification for NSG Group of direct and indirect carbon dioxide (CO<sub>2</sub>) equivalent emissions as provided in their GHG Statement in the form of a Greenhouse Gas Emissions Report covering CO<sub>2</sub> equivalent emissions.

### Roles and responsibilities

The management of NSG Group is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the NSG Group GHG Statement for the period 01/01/2023 – 31/12/2023.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO<sub>2</sub> equivalent Statement in the April to June 2024.

The assessment included desk review of data and supporting information and site visits. The verification was based on the verification scope, objectives and criteria as agreed between NSG Group and SGS in April 2024.

### Level of Assurance

The level of assurance agreed is a limited level of assurance.

### Scope

- Title or description of activities: Manufacture of glass and glazing products
- Types of GHGs included: CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, HFC's
- Geographical boundaries: Global
- GHG Reduction Initiatives: none.
- GHG information for the following period was verified: 01/01/2023 – 31/12/2023.
- Physical infrastructure, activities, technologies and processes of the organization: Manufacturing facilities, offices, warehouses and distribution centres, transport.
- GHG sources, sinks and/or reservoirs included:
  - Scope 1 Direct GHG emissions :stationary combustion, mobile combustion, process emissions, fugitive emissions;
  - Scope 2: Indirect GHG emissions from imported energy – purchased electricity;
  - Scope 3, Purchased goods and services, capital goods, fuel and energy related activities, upstream transportation and distribution, waste, business travel, employee commuting, downstream transportation and distribution, processing of sold products, use of sold products, End of life treatment of sod products and Investments.
- Intended user of the verification Opinion: internal, customers, general public.

NSG Group has commissioned an independent verification by SGS of reported CO<sub>2</sub> equivalent emissions arising from their activities, to establish conformance with the requirements of the GHG Protocol Corporate Accounting and Reporting Standard and Iso 14064-1:2018 within the scope of the verification as outlined below. Data and information supporting the CO<sub>2</sub> equivalent statement were predominantly historical in nature and proven by evidence.



#### Objective

The purpose of this verification exercise was, by review of objective evidence, to independently review:

- Whether the CO<sub>2</sub> equivalent emissions are as declared by the organization's CO<sub>2</sub> equivalent statement
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

#### Criteria

Criteria against which the verification assessment is undertaken are the requirements of The GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1: 2018

#### Materiality

The materiality required of the verification was considered by SGS to be below 10%, based on the needs of the intended user of the GHG Statement

#### Conclusion

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance that the CO<sub>2</sub> equivalent emissions for the period 01/01/2023 – 31/12/2023 are fairly stated.

This Opinion shall be interpreted with the CO<sub>2</sub> equivalent statement of NSG Group as a whole.

The GHG information for the period 01/01/2023 – 31/12/2023 of NSG Group disclosing gross emissions of:

2,922,201 Tonnes CO<sub>2</sub>e Scope 1  
500,692 Tonnes CO<sub>2</sub>e Scope 2 (Market Based)  
3,235,260 Tonnes CO<sub>2</sub>e Scope 3

714,899 Tonnes CO<sub>2</sub>e Scope 2 (Location Based)

Share of renewable electricity used as a % of total electricity consumed in 2023: 35%

are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes with limited assurance that there is no evidence to suggest that the presented CO<sub>2</sub> equivalent assertion is not materially correct and is not a fair representation of the CO<sub>2</sub> equivalent data and information.

Note: This Opinion is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this Opinion and the supporting GHG Statement may be consulted at NSG Group. This Opinion does not relieve Client from compliance with any bylaws, federal,

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national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

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