



Greenhouse Gas Verification Opinion Number UK.PRS.VOL.INV.0113.2023

The inventory of Greenhouse Gas emissions in the period
Jan 1st 2023– Dec 31st 2023 for:

Celestica Inc.

5140 Yonge St,
North York
ON M2N 6L7
Canada

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

23,987 tCO₂e (Scope 1 & 2) Market based.
46,031 tCO₂e f(Scope 3, Category 3, 6 & 7)

For the following activities:

Electronics manufacturing and supply chain management services.

Lead Assessor: Abdullah Buhidma
Technical Reviewer: Laura Berns

Authorised by:

Pamela Chadwick
Business Manager
SGS United Kingdom Ltd

Verification Statement Date 27th September 2024

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



Schedule Accompanying Greenhouse Gas Verification Opinion Number UK.PRS.VOL.INV.0113.2023

Brief Description of Verification Process

SGS has been contracted by Celestica Inc. for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by Celestica Inc, 5140 Yonge St, North York, ON M2N 6L7, Canada, in their GHG statement in the form of a Greenhouse Gas Emissions Report covering CO₂ equivalent emissions.

Roles and responsibilities

The management of Celestica Inc 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 Celestica Inc GHG statement for the period Jan 1st 2023 to Dec 31st 2023.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO₂ equivalent statement in the period July to September 2024.

The assessment included a desk review and online meetings. The verification was based on the verification scope, objectives and criteria as agreed between Celestica Inc and SGS on 15th July 2024.

Level of Assurance

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

Scope

Celestica Inc has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of WRI/WBCSD GHG Protocol and its amendments within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent statement were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of WRI/WBCSD GHG Protocol and its amendments.

- The organizational boundary was established following the operational control approach.
- Title or description of activities: Electronics manufacturing and supply chain management services.
- Location/boundary of the activities: Global
- Physical infrastructure, activities, technologies and processes of the organization: Manufacturing facilities, product development facilities, storage and distribution facilities, offices.
- GHG sources, sinks and/or reservoirs included:
Scope1: Direct GHG emissions and removals: Scope 1 – Stationary combustion.

Scope 2: Indirect GHG emissions from imported energy: Scope 2 – Purchased electricity.

Scope 3: Fuel & Energy related activities not included in scope 1 or scope 2, Business Travel and Employee Commuting.

- Types of GHGs included: CO₂, N₂O, and CH₄
- Directed actions: none
- GHG information for the following period was verified: Jan 1st 2023 – Dec 31st 2023.
- Intended user of the Verification Opinion: internal, customers, general, public, shareholders.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's CO₂ 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 WRI/WBCSD GHG Protocol and its amendments.

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

Celestica provided their GHG statement based on the requirements of WRI/WBCSD GHG Protocol and its amendments.

The GHG information for the period Jan 1st 2023 – Dec 31st 2023 disclosing gross emissions of 191,135 metric tonnes of CO₂ equivalent (Location based) and 70,018 metric tonnes of CO₂ equivalent (Market based) are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

Emissions per scope are as follows:

Scope 1: 3,759 tCO₂e

Scope 2: 141,345 tCO₂e (Location based)

Scope 2: 20,228 tCO₂e (Market based)

Scope 3:

Cat 3: Fuel & Energy related activities not included in Scope 1 or 2: 10,441 tCO₂e

Cat 6: Business Travel: 9,901 tCO₂e

Cat 7: Employee Commuting: 25,689 tCO₂e

Celestica chooses to report their headline GHG Inventory total based on the market based scope 2 figure.

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 CO₂ equivalent assertion is not materially correct and is not a fair representation of the CO₂ equivalent data and information and is not prepared following the requirements of WRI/WBCSD GHG Protocol.

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 CO₂ equivalent emissions for the period Jan 1st 2023 – Dec 31st 2023 are fairly stated.

This statement shall be interpreted with the CO₂ equivalent assertion of Celestica Inc as a whole.

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. This Opinion does not relieve Client from compliance with any bylaws, federal, 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.