

PAS 2060 VERIFICATION REPORT

Introduction

DNV Business Assurance (hereinafter "DNV") was commissioned by Brother Industries Slovakia s.r.o. ("BISK") to conduct a verification of compliance to the International Standard PAS 2060:2014 "Specification for the demonstration of carbon neutrality" of the Qualifying Explanatory Statement dated 8th February 2023 claiming the second carbon neutral declaration of achievement for Scope 1 and Scope 2 of Brother manufacturing site at Krupina, Slovak Republic (hereinafter "the PAS 2060 subject") for the period commencing at 1st April 2021 and ending at 31st March 2022 and with the commitment to maintain the carbon neutral status of the PAS 2060 subject until, at least, the 31st March 2023.

BISK is responsible for the collection, processing, interpretation and presentation of the information in the above referred Statement.

Verification Scope

The scope of the verification is defined by:

- the organizational boundaries defined by BISK site located at Osloboditeľov 929/15, Krupina-963 01, Slovak Republic.
- Direct GHG emissions from the following sources: combustion of fuels in stationary assets, combustion fuel in vehicles, HFCs losses from cooling systems and greases used by the company.
- Indirect GHG emissions from electricity consumption of electricity.
- The following greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs).
- The Fiscal Year from 1st April 2021 to 31st March 2022.
- Carbon management Reduction Plan
- Carbon Offsetting of residual emissions.

Verification Methodology & Principles

The activity carried out by DNV followed the verification methodology described in the Standard ISO 14064-3:2006 Greenhouse gases part 3: Specification with guidance for the validation and verification of greenhouse gas assertions, Standard which is based in the following verification principles:

- **Independence:** Remain independent of the activity being verified, and free from bias and conflict of interest. Maintain objectivity throughout the verification to ensure that the findings and conclusions will be based on objective evidence generated during the verification
- **Ethical Conduct:** Demonstrate ethical conduct through trust, integrity, confidentiality, and discretion throughout the verification process.
- **Fair Presentation:** Reflect truthfully and accurately verification activities, findings, conclusions, and reports. Report significant obstacles encountered during the verification process, as well as unresolved, diverging opinions among verifiers, the responsible party and the client.
- **Due Professional Care:** Exercise due professional care and judgment in accordance with the importance of the task performed and the confidence placed by clients and intended users. Have the necessary skills and competences to undertake the verification

Verification Criteria

- The international Standard "The Greenhouse Gas Protocol" and its amendment "GHG Protocol Scope 2 Guidance" issued by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI) for the GHG quantification of the PAS 2060 subject.
- The International Standard "PAS 2060:2014 - Specification for the demonstration of carbon neutrality" for the carbon neutral status claim of the PAS 2060 subject.

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Verification Level of Assurance & Verification Materiality Level

The verification has been conducted by DNV with a reasonable level of assurance and errors / omissions which represent, single or aggregated, the 5% of total emissions are considered material.

Qualifications & Improvements

During the verification process some findings were raised by DNV as documented in the list of findings attached to this report as a separate annex.

All findings found during the verification process have been addressed by the organization and closed by DNV.

Verification Results

Based on the above, DNV concludes that:

the above referred Qualifying Explanatory Statement complies with the requirements of the International Standard PAS 2060:2014 "Specification for the demonstration of carbon neutrality".

Disclaims

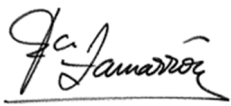
DNV was not involved in the preparation of any documents, data collection and / or the statement / interpretation of the data and conclusions presented in the study.

DNV maintains complete impartiality towards the party commissioning the study and the party who carried out the study itself.

DNV disclaims any responsibility or co-responsibility for any decision that a person or body may make based on this Critical Review Report and the related verification statement.

Annex to this Report

The findings raised by DNV GL during the verification process have been reported in a separate document (file "317378_BISK_CN_2023_LOF_ENG_Rev.ASRP") and constitutes an annex to this report.



Francisco Zamarron
Lead Verifier



Piergiorgio Moretti
Technical Reviewer

Vimercate (Italy), 04 May 2023