



# ASSURANCE STATEMENT

## APOGEE CORPORATION LIMITED'S REPORT ON SPECIFIED PERFORMANCE INFORMATION IN THE APOGEE CORPORATION LIMITED'S CORPORATE RESPONSIBILITY REPORT FOR 2024

### NATURE AND SCOPE OF THE ASSURANCE

SGS was commissioned by APOGEE CORPORATION LIMITED (hereinafter referred to as Apogee) to conduct an independent assurance of the specified performance information in Apogee's Corporate Responsibility Report for 2024. We performed a limited assurance engagement in accordance with ISAE 3000 (International Standard on Assurance Engagements 3000) based on the SGS Sustainability Report Assurance methodology during pre-assurance to follow up (16 April 2025 to 16 May 2025). The boundary of this report includes Apogee operational sites in UK.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all Apogee's Stakeholders.

### RESPONSIBILITIES

The specified performance information in the Apogee's Corporate Responsibility Report for 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and management of Apogee. SGS has not been involved in the preparation of any of the material included in the Apogee's Corporate Responsibility Report for 2024.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

SGS performed a limited assurance engagement in accordance with ISAE 3000 (International Standard on Assurance Engagements 3000) and we apply the SGS ESG & Sustainability Report Assurance protocols to conduct assurance for quality control, including documented policies and procedures, to meet the ethical requirements, professional standards and applicable regulatory requirements of ISAE 3000. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement.

### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to Apogee's Environment Data Manual (Last Updated version on 17th March 2025).

### SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

KPI / Report Theme	Data	Notes
Total energy consumption from electricity, gas, heating oil and transport – diesel and petrol	5,120,718 (kWh)	1. Total Gas: 12849.99(kWh) 2. Total Heating Oil: 285,298.21 kWh 3. Total Electricity: 1,092,297.60(kWh)

		4. Total Fleet Energy: 3,730,271.73 (kWh)
Scope 1 Emissions	966.803 (tCO2e)	1. Total Gas Emissions: 2.3503 (tCO2e) 2. Total Heating Oil Emissions :70.4003 (tCO2e) 3. Total Fleet Energy Emissions: 894.0526 (tCO2e) 4. DEFRA conversion factors were used.
Scope 2 Emissions	226.160 (tCO2e)	1. DEFRA conversion factors were used.
Emissions (Carbon) Intensity Ratio	1. For Buildings Energy: 0.0019 (tCO2e/sq. ft) 2. For Fleet Energy: 0.00018 (tCO2e/business miles)	1. Total floor space=157099 (sq. ft) 2. Fleet business miles FY24=4880115.21
Total waste produced.	349 (Tonnage)	1. Average weight is applied to waste streams collected. Managed by a third part waste management company – Mitie 2. End-of-life printers, printer parts, end-of-life computers and printer toners. It has been confirmed that the Reuse volume is calculated as No of printers x average weight of 55.6 kg, and the Parts Reclaimed volume is calculated as No of printers x average weight of 1.19 kg.
End-of-Life items reused.	601 (Tonnage)	
Waste recycled.	315 (Tonnage)	
Waste reformed - incineration.	32 (Tonnage)	
Waste to landfill.	2 (Tonnage)	
Water Consumption	1904 (m3)	Assumption: Using Lincoln's annual water consumption from water bills as the basis for estimating other offices' monthly water consumption
Trees planted	1. Number of Trees Planted in 2024: 6,437 2. Number of Trees Planted since 2019: 18,332	All trees were planted through Printreleaf project.

#### ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, remote interviews with relevant employees, documentation and records review and validation with external documents where relevant.

#### LIMITATIONS

The assurance process was conducted remotely via Microsoft Teams. Part of Water Consumption data was based on assumption due to lack of primary data.

#### INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from Apogee, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team comprised of Lead Practitioner Roya Lo, and Assurance Practitioners Kyle-Tang, Eva Lo, Ed Kuo, Kenny Fang, Indika Edussuriya and Technical Reviewer Finn Han. This team was assembled based on

their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

## **FINDINGS AND CONCLUSIONS**

### **ASSURANCE OPINION**

On the basis of the methodology described and the assurance work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

### **QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION**

On the basis of the verification work performed, we checked Apogee's management documents, system reports water bills, electricity bills and reports from suppliers. We have confidence that the specified performance information included in the scope of assurance is reliable at the level of ISAE 3000 limited assurance. For future reporting, it is recommended Apogee to conduct internal audit and to increase primary data of water consumption.

**Signed for and on behalf of SGS UNITED KINGDOM LTD:**

A handwritten signature in black ink, appearing to read 'Terry Coyle', written in a cursive style.

**Terry Coyle – Sustainability Services Manager**  
Frimley, Surrey  
30<sup>th</sup> May 2025

**WWW.SGS.COM**