



# ASSURANCE STATEMENT

## SGS UNITED KINGDOM LIMITED'S REPORT ON SELECTED PERFORMANCE INFORMATION IN THE APOGEE CORPORATION LIMITED'S CORPORATE RESPONSIBILITY REPORT 2025 FOR THE REVIEW PERIOD 1<sup>ST</sup> NOVEMBER 2024 TO 31<sup>ST</sup> OCTOBER 2025

### 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 2025 (hereinafter referred to as 'the report'). The boundary of this report is the Apogee operational sites in UK.

### 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 2025 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 2025. 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

A Limited level of assurance had been obtained according to ISAE3000 (Revised, International Standard on Assurance Engagements) Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ISAE3410 Assurance Engagements on Greenhouse Gas Statements.

### REPORTING CRITERIA

#### Reporting Criteria Selected by The Reporting Organisation

1	GHG Emissions (Scopes 1 & 2) – A Corporate Accounting & Reporting Standard (Rev) (GHG Protocol)
2	Other Environmental KPIs – Organisation Set Reporting Criteria

### SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

Assured KPIs and respective values within the scope of this assurance engagement are stated below

KPI / Report Theme	Data
Total energy consumption from electricity, gas, heating oil and transport – diesel and petrol	5,852,701 (kWh)
Scope 1 Emissions	1,168.28 (tCO <sub>2</sub> e)
Scope 2 Emissions	197.84 (tCO <sub>2</sub> e)
Emissions (Carbon) Intensity Ratio	For Buildings - Energy: 0.00167 (tCO <sub>2</sub> e/sq. ft)
	For Fleet Energy: 0.000237 (tCO <sub>2</sub> e/business miles)
Total waste produced.	349 (Tonnage)
End-of-Life items reused.	524 (Tonnage)

Waste recycled.	312 (Tonnage)
Waste reformed - incineration.	35 (Tonnage)
Waste to landfill.	1.57 (Tonnage)
Water Consumption	1,471 (m3)
Number of Trees Planted	Number of Trees Planted 2025: 8,070

### ASSURANCE METHODOLOGY

CO2 emissions from own operations were verified at a limited level of assurance according to ISAE3410 Assurance Engagements on Greenhouse Gas Statements, to establish conformance with the requirements of the WRI/WBCSD GHG Protocol – A Corporate Accounting and Reporting Standard ('The WRI/WBCSD GHG Protocol'), within the scope of the verification. The materiality required of the verification was considered by SGS based on the needs of the intended users. The engagement included verification of emissions from anthropogenic sources of greenhouse gases included within the organisation's boundary and meeting the requirements of the WRI/WBCSD GHG Protocol. The organisational boundary was established following the operational control approach.

For other environmental and general KPI data, SGS adopted a risk-based approach for assurance based on the requirements of the selected assurance programme. Accordingly, below activities were conducted:

- Desk based research,
- Remote interviews included the top management responsible for Sustainability, the managers with responsibility for reporting, materiality assessment, and stakeholder engagement processes associated with the report,
- Remote interviews with the managers responsible for internal data collection,
- Document review of relevant management systems, policies and procedures,
- Remote interrogation of and testing of relevant data collection systems and procedures, including interviews with relevant data analysts and data accuracy checking,
- Internal systems for data; recording, collation, reporting related risks and availability of controls,
- Final data verification checks to ensure KPI data is accurate and aligns with requirements,
- Reviewing Report content against our findings.

Verification was conducted upon all KPIs within the scope as an evaluation of historical data and information to determine whether the reported KPI data is materially correct and conforms to the criteria described above. SGS' approach is risk-based, drawing on an understanding of the risks associated with modelling KPI information and the controls in place to mitigate inherent and other risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of KPIs, including emission information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than of a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

### LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process. Greenhouse Gas emissions quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emission factors and the values needed to combine emissions of different gasses.

### 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 Corporation Ltd, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders. In conducting assurance engagements, SGS is governed by the 'SGS Code of Conduct' and 'Assurance Ethics', which has been established with the requirements of the IESSA (International Ethics Standard for Sustainability Assurance) (IESBA, 2025), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

At SGS assurance quality is governed through the Sustainability Assurance Global Systems Procedure (SAGSP). This quality management system complements the requirements of ISAEs and are designed to be as demanding as quality control requirements stipulated by ISO17029:2019, and the ISQM1.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with relevant bodies. The assurance team comprised of; Lead Assurance Practitioner - Indika Edussuriya, Assurance Practitioner - Elisa Zandanel, and Technical Reviewer - Finn Han.

#### **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.

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



**Terry Coyle – Sustainability Services Manager**  
Frimley, Surrey  
21<sup>st</sup> May 2026

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