

BGIS 2019 Corporate Greenhouse Gas Emissions Inventory Verification Statement



BGIS engaged AET Group Inc. (AET) to conduct a verification with a reasonable level of assurance of its corporate greenhouse gas (GHG) emissions calculated in accordance with the requirements of ISO 14064-1:2018(E) and its corporate energy consumption for the 2019 calendar year to satisfy the third-party verification requirements of the Canadian Standards Association CleanStart Registry.

Scope and Parameters of Verification

The scope of BGIS's 2019 GHG inventory verification was established prior to the verification engagement as:

Operational Boundary:

Scope 1 GHG emissions (Direct):

- Stationary fossil fuel energy consumption in BGIS office and warehouse facilities (global operations)
- Refrigerant losses (BGIS head office)
- Mobile fossil fuel combustion in BGIS vehicle fleet (North American operations)

Scope 2 GHG emissions (Energy Indirect):

- Consumption of purchased electricity, steam or chilled water in BGIS office and warehouse facilities (global operations)

Scope 3 GHG emissions (Other Indirect):

- Air travel by BGIS employees (global operations)

Organizational Boundary: Using the operational control organizational boundary approach, BGIS' global office and warehouse facilities and corporate vehicle fleet were included in the GHG inventory.

Time Period: January 1 2019 – December 31 2019

Intended Users: CSA GHG CleanStart Registry, CDP

Verification Standard: ISO 14064-3

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The parameters of the GHG inventory verification were defined as:

Assertion Document: BGIS 2019 GHG Inventory Report

Objective: For the purposes of posting on the CSA CleanStart Registry and reporting to the CDP, establish that:

- Stated GHG Assertion and energy consumption is true and correct over the period of time covered by the inventory report
- GHG Assertion has been prepared in accordance with ISO 14064-1:2018(E)

Criteria: ISO 14064-1:2018(E)

Level of Assurance: Reasonable

Materiality Threshold: 5%

Verification Process

AET conducted the verification in accordance with the requirements of ISO 14064-3: *Greenhouse gases – Specification with guidance for the validation and verification of greenhouse gas assertions*. AET reviewed BGIS' GHG emissions inventory report and associated GHG inventory database and evaluated them for conformity with the requirements of ISO 14064-1:2018(E) with reported emissions considered free of material misstatement if found to be less than 5% on a carbon dioxide-equivalent basis. BGIS' GHG Assertion was tested according to a risk-based approach and the review of controls to manage these risks, including:

- management system and procedural review for accuracy, reliability and reproducibility;
- verification of representative sources and processes;
- verification of reported GHG emissions and energy consumption, including the accuracy and relevancy of emission factors and conversion equations used, and the accuracy of tools used by BGIS to calculate GHG emissions; and
- Audit of a sample of original source activity data, including natural gas combustion and electricity consumption invoices for BGIS' office facilities, fuel consumption data provided by BGIS' third-party vehicle fleet provider, and flight data provided by BGIS' third-party business travel provider.

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BGIS reported corporate GHG emissions of 16,077.1 metric tonnes of carbon dioxide–equivalent (CO₂e) for the 2019 calendar year (the GHG Assertion).

BGIS reported corporate energy consumption from building energy and vehicle fleet fuels of 190,116 GJ for the 2019 calendar year.

Conclusion

Based upon the above, AET has concluded with a reasonable level of assurance that BGIS's reported GHG emissions and energy consumption for the 2019 calendar year are materially correct and are a fair representation of data and information. In addition, AET has concluded that BGIS's GHG emissions inventory has been prepared in accordance with the requirements of ISO 14064-1:2018(E).

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Statement of Independence, Impartiality and Competence

AET Group Inc. is an independent environmental services company that provides solutions to the private and public sector across North America. AET's staff of certified environmental professionals, GHG verifiers, and professional engineers have decades of combined experience providing environmental consulting and data assurance services to a range of clients. AET Group Inc. has not been responsible for the preparation of any part of the GHG emissions information, nor have we undertaken any commissions that would conflict with our independence.

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Attestation

AET Group Inc.

A handwritten signature in black ink, appearing to read 'Stephen Boles', with a horizontal line underneath.

Stephen Boles, B.Sc., M.Sc., EP
Lead Verifier
Kitchener, Ontario, Canada

Dated July 15, 2020