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Greenhouse gas verification

Scott Automation nv

Verification report

Scott Automation nv
Nieuwenhovestraat 18
8540 Deerlijk
Belgium

Reference

14827514_SCOTTAUTOMATION

date

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<p>Author</p> <p>Ramses Sterckx Lead Contract Engineer Sustainability and Environment</p>	<p>Reference</p> <p>14827514_ScottAutomation</p>
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1. INTRODUCTION

Scott Automation nv has appointed Vincotte to perform a partly reasonable and limited assurance for the anthropogenic greenhouse gas emissions between 01/09/2022 – 31/08/2023.

The system boundaries for the greenhouse gas emissions were determined by operational control.

The entities within the system boundaries were located in Belgium, Czech Republic, France and Germany.

The activities and processes taken into account for the greenhouse gas inventory were offices and production sites in Belgium, Czech Republic, France and Germany.

The greenhouse gas inventory included direct emissions and part of indirect emissions.

- Category 1 direct emissions: Transport fuel combusted in leased and owned vehicles, transport fuel combusted in rental vehicles, fuel used in forklifts, stationary fuel used in appliances or equipment and refrigerant gases associated with air conditioning units in owned buildings;
- Category 2 indirect emissions: Electricity used in the buildings;
- Category 3 indirect emissions: Domestic and international air travel, accommodation associated with business travel or project installations, manufacturing raw materials, purchased packaging, treatment of waste, contracted services and distribution/line losses for natural gas and electricity and well to tank fuel emissions.

The greenhouse gasses included were: CO₂, CH₄, N₂O, HFC's, PFC's, SF₆ and other refrigerant gasses not included in the Kyoto-Protocol. The data and information for the greenhouse gas inventory were mainly historical in nature. Extrapolations were performed for missing data.

The verification consisted of an independent review of the primary data, the emission factors and the greenhouse gas calculations. The goal was to verify if the data and the results of the greenhouse gas calculations were complete, reliable, transparent, accurate and free of material errors or omissions.

This report describes in detail the verifications performed during the assurance engagement.

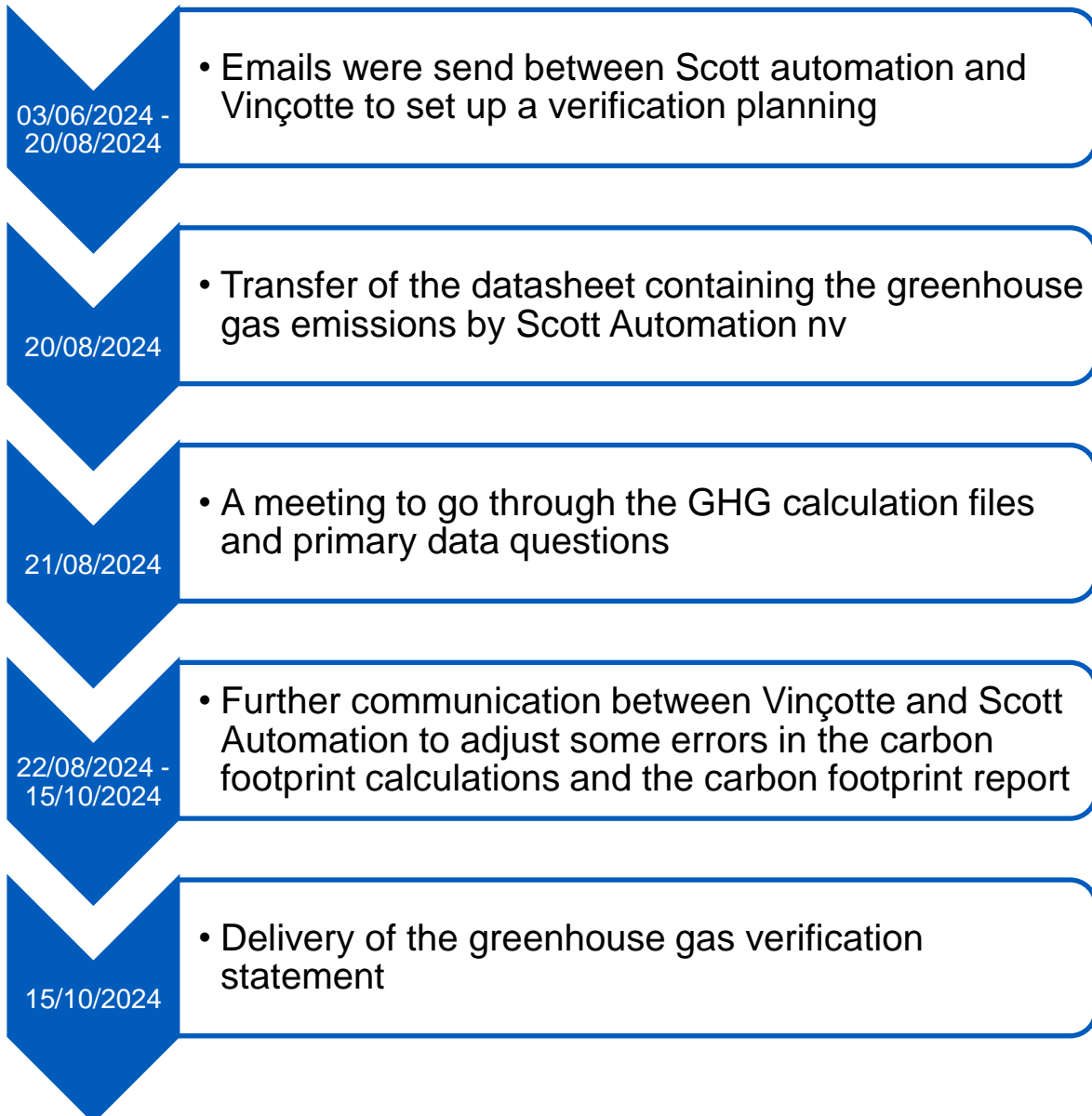
Chapter 2 of this report describes the process that was followed to perform the assurance engagement.

Chapter 3 describes the results of the verifications.

Chapter 4 contains the conclusions.

2. ASSURANCE ENGAGEMENT PROCESS

The assurance engagement was performed following the steps described below.



3. VERIFICATION ACTIVITIES

The verifications were performed using the following documents, which were provided by Scott Automation nv:

The files “2024-10-14 Scott EU FY23 Carbon calculator populated post audit”, “2024-10-14 Scott EU FY23 EIR v2.2”, “Carbon footprint procedure_eng” and the shared OneDrive folders contained the following information:

- General information on the methodology used for calculating the greenhouse gas emissions;
- Data owners/sources of the primary data;
- Emission factors;
- Overview of the Scott Automation nv greenhouse gas emissions;
- Overview of the Scott Automation nv primary data;
- Greenhouse gas emissions per activity or process;
- Primary data per activity and emission source;
- Greenhouse gas inventory starting from September 2018;
- Primary data collected starting from September 2018.

Using these documents, Vincotte performed a first screening of:

- The organizational boundaries;
- The processes generating greenhouse gas emissions for direct and indirect emissions;
- The correct classifications of processes in direct and indirect emissions;
- The emission factors;
- The primary data per activity or process;
- The calculations performed in the Microsoft Excel data sheet.

This screening resulted in a checklist which was used to perform the verifications. The results of the verifications are given in Table 1. The verifications were performed using a risk-based approach.

The following emission sources were verified at a level of reasonable assurance:

- Transport fuel combusted in leased and owned vehicles;
- transport fuel combusted in rental vehicles;
- fuel used in forklifts;
- stationary fuel used in appliances or equipment;
- refrigerant gases associated with air conditioning units in owned buildings;
- Electricity used in the buildings.

The following emission sources were verified at a level of limited assurance:

- Domestic and international air travel;
- accommodation associated with business travel or project installations;
- manufacturing raw materials;



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- purchased packaging;
- treatment of waste;
- contracted services;
- distribution/line losses for natural gas and electricity and well to tank fuel emissions.



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Table 1: Verification checklist carbon footprint

Category Number	Category description	Type of verification	Verification number	Verification	OK/NOK/?	Observations
1	Method used		1	ISO 14064-1	OK	The carbon footprint has been produced in conformance with the principles set out by the International Standards Organisation (ISO) for the quantification and reporting of greenhouse gas emissions and removals. ISO 14064-1.
2	Scope of the carbon footprint	Company-level, number of sites, process-level,...	2	Organisational boundaries, control or equity share approach	OK	The organisational boundary of Scott Technology (Europe) includes all operations and entities for which they have operational control. This includes: - Two facilities in the Czech Republic (Podivin and Boretice); - Its buildings and associated operations in Belgium; - Its two main sites in France (Ploemeur and Marseille); - Its site in Germany (Kürnbach). The organisational boundary has changed as the site in Germany is added to the organisational Boundary.
			3	Exclusions of part of the organisation	OK	The site in the UK is excluded from the reporting boundary. In the UK there are only two people working for Scott Automation. This site has been omitted as emissions are de minimis. In France there is also a single person leased office in Savigny-le-Temple. This site is excluded as data is difficult to source and impact will be de minimis.



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			4	Year of the carbon footprint (fiscal year, sliding year)	OK	This verification includes one fiscal year. The fiscal year of Scott Automation is as follows: - September 2022 - August 2023 The carbon footprint calculations for this fiscal year is being verified by this verification.
3	Reporting/System boundaries	Included processes, excluded processes, cut-off levels...	5	Direct emissions	OK	The carbon footprint is drafted according to the ISO 14064-1. However, Scott Automation chose to categorise according to scope 1, 2 and 3. All the emission sources categorized in scope 1 are direct emission sources. These sources are: - Transport fuel used in company owned or leased vehicles; - Transport fuel used in rental cars; - Transport fuel used in company owned or leased forklifts; - Stationary fuels; - Refrigerant gas losses.
			6	Indirect emissions	OK	Indirect emissions are categorised in two scopes: scope 2 and scope 3 emissions. Scope 2 emissions are only the emissions coming from purchased electricity. Scope 3 emissions include the following: - Business air travel; - Accommodation during business travel; - Purchased goods - Materials; - Purchased goods - Packaging; - Contracted services; - Waste.



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4	Input data	Quality of primary data	8	Quality of primary data	OK	<ul style="list-style-type: none"> - Transport fuel used in company owned or leased vehicles All data for company owned or leased vehicles are reported in liters and are based on data coming from the leasing company. - Transport fuel used in rental cars Where possible, Scott Automation used invoices from the rental car supplier to determine the km travelled. - Transport fuel used in company owned or leased forklifts All fuel used for forklifts are based on summaries given by the propane supplier. - Stationary fuels The natural gas use is reported in kWh. For some sites the invoices reported the natural gas use in m³. This has been converted to kWh. All natural gas consumption for all sites comes from invoices by the energy supplier. For the site in Czech Republic Boretice, bio gas is partly used. - Refrigerant gas losses Reported in kg of gas losses and based on maintenance reports. - Business air travel Based on data coming from the travel agency, domestic, short and long haul flights could be reported separately. Also a distinction between business and economy flights was possible. km's are reported. - Accommodation during business travel Based on invoices from Hotels summaries were made in excel. Based on this, a total of nights are reported to calculate the emissions. - Purchased goods - Materials Based on invoices from the suppliers, the total amount of materials purchased in a certain timeframe were collected. Kg of materials are reported and converted into CO2 emissions. - Purchased goods - Packaging Based on invoices from the suppliers, the total amount of materials purchased in a certain timeframe were collected. Kg of materials are reported and converted into CO2 emissions. - Waste Based on summaries from the waste suppliers, kg of all the waste going to landfill were collected and reported.
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	Primary data of individual sites are sourced from these sites	9		OK	There are four countries where Scott Automation is active in Europe: Belgium, Czech Republic, France and Germany. In Belgium there is one site, in Czech Republic there are two sites, in France there are also two sites and in Germany there is one site. For each of the sites, the primary activity data is sourced from these sites.
	Primary data are relevant for the period under consideration	10		OK	Scott Automation contacted Vinçotte to perform a carbon footprint verification on one fiscal year. The primary activity data for this fiscal year is always relevant for that fiscal year. As much as possible, Scott Automation reported the primary data per month.
	Quality of secondary data	11		OK	<ul style="list-style-type: none"> - Regarding the fuel for the company owned vehicles and leased cars for Czech Republic only valuta data was available. Therefore Scott Automation used the average fuel price of the specific period to calculate the liters consumed. - For the contracted services in Czech Republic, they used an average cost per hour (400 CZ valuta) to convert the cost into hours performed. - For the contracted services in Belgium, they used an average cost per hour (80€ valuta) to convert the cost into hours performed.
	Consistency with data from previous years if available	12		OK	Vinçotte verified the following fiscal year: FY22-23. FY18-19 is the base year. Accross all the footprint strating from the base year, the consistency is respected.



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		Use of correct units	13		OK	
		Specific primary data checks	14	Based on materiality and risk assessment, specific data checks will be performed	OK	Specific data checks were performed for all the three countries that are included in the carbon footprint. Scott Automation nv shared a OneDrive folder with Vinçotte that contains all the primary data (invoices, information from suppliers, etc.). Depending on the level of assurance that was agreed upon per GHG inventory category, Vinçotte has checked this documentation.
5	Carbon footprint calculations	Emission factors	15	Use of correct units for emission factors	OK	Correct units for the emission factors are used. These are correctly matched with the units of the primary data available.
			16	Source of the emission factors used	OK	The sources used for the emission factors are: <ul style="list-style-type: none"> - DBEIS 2024 - MfE 2024 - Carbon Footprint 2024 (feb 2023) - Specific EPD's of purchased materials



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		Correct calculations	17	Is the input data correctly matched with the corresponding emission factor to calculate the tCO ₂ e of the emission source?	OK	
		Consistency with data from previous years if available	18		OK	Vinçotte verified the following fiscal year: FY22-23. FY18-19 is the base year. In this carbon footprint the consistency of the data and calculation methodologies are respected. In section 4.3 of the EIR, Scott has clearly described when a Base year recalculation will be needed.
		Extrapolations	19	% of total emissions which are determined by extrapolating data	OK	
6	GHG report and GHG inventory quality management	GHG report	20	GHG report prepared according to requirements of the ISO 14064-1	OK	A carbon footprint report has been prepared for FY22-23. This report answers to the requirements of the ISO 14064-1. The reference to this report is 2024-10-14 Scott EU FY23 EIR v2.2.
		GHG Inventory quality management	21	GHG inventory quality management present according to requirements of the ISO 14064-1	OK	A carbon footprint procedure has been developed by Scott Automation. This document describes how the primary activity data was gathered and converted into CO ₂ e. Responsible data owners are identified.



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4. CONCLUSION

Vinçotte has verified the greenhouse gas assertion of Scott Automation nv of 2.616,21 ton CO₂e to a level of reasonable and limited assurance .

The greenhouse gas inventory was prepared according to the requirements of the ISO 14064-1 standard.

Vinçotte concludes that the reported greenhouse gas emissions of Scott Automation for the period 01/09/2022 – 31/08/2023 are reliable and fairly stated.

The greenhouse gas verification statement, which is intended for communication purposes, is added in Annex 1.



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ANNEX 1: GREENHOUSE GAS VERIFICATION STATEMENT

GREENHOUSE GAS VERIFICATION STATEMENT

SCOTT AUTOMATION NV

VINÇOTTE nv

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1800 Vilvoorde, België

Organisation

Scott Automation nv
Nieuwenhovestraat 18
8540 Deerlijk
Belgium

Period

01/09/2022 – 31/08/2023

Verification procedure

The verification was performed by Vinçotte in accordance with ISO14064-3 meeting the requirements of the ISO 14064-1 standard.

Verified amount

2.616,21 ton CO₂-eq

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User of the GHG-assertion

Internal and external stakeholders, the general public

Level of assurance

Reasonable/Limited assurance¹

Objectives, scope and criteria:

Vinçotte performed on behalf of Scott Automation nv a partly reasonable and limited assurance of the anthropogenic greenhouse gas emissions between 01/09/2022 – 31/08/2023. The system boundaries for the greenhouse gas emissions are aligned with the operational control approach.

The entities within the system boundaries are located in Belgium, Czech Republic, France and Germany.

The activities and processes taken into account for the greenhouse gas inventory are offices and production sites in the Belgium, Czech republic, France and Germany.

The greenhouse gas inventory includes direct emissions and part of indirect emissions.

- Category 1 direct emissions: Transport fuel combusted in leased and owned vehicles, transport fuel combusted in rental vehicles, fuel used in forklifts, stationary fuel used in appliances or equipment and refrigerant gases associated with air conditioning units in owned buildings;
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The greenhouse gasses included were: CO₂, CH₄, N₂O, HFC's, PFC's, SF₆ and other refrigerant gasses not included in the Kyoto-Protocol. The data and information for the greenhouse gas inventory were mainly historical in nature. Extrapolations were performed for missing data.

The verification consisted of an independent review of the primary data, the emission factors and the greenhouse gas calculations. The goal was to verify if the data and the results of the greenhouse gas calculations were complete, reliable, transparent, accurate and free of material errors or omissions.

Conclusion

Vinçotte has verified the greenhouse gas assertion of Scott Automation nv of 2.616,21 ton of CO₂-eq. in 2023 to a level of reasonable and limited assurance.

The greenhouse gas inventory was prepared according to the requirements of the ISO 14064-1 standard.

It is the conclusion of Vinçotte that the greenhouse gas emissions of Scott Automation nv for the period 01/09/2022 – 31/08/2023 are fairly stated.

¹ See Annex 1



Declaration of independence

The verification was carried out by Vinçotte as an independent third party.

On behalf of Vinçotte,
15/10/2024



Ramses Sterckx
Lead Contract Engineer



ir. Evert Vermaut
Team Leader

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Annex 1: Distinction level of assurance

Level of Assurance	GHG Inventory category
Reasonable	Transport fuel combusted in leased and owned vehicles
	Transport fuel combusted in rental vehicles
	Fuel used in forklifts
	Stationary fuel used in appliances or equipment
	Refrigerant gases associated with air conditioning units in owned buildings
	Electricity used in the buildings
Limited	Domestic and international air travel
	Accommodation associated with business travel or project installations
	Manufacturing of raw materials
	Purchased packaging
	Treatment of waste (landfill)
	Contracted services
	Distribution/line losses for natural gas and electricity and well to tank fuel emissions

