



Greenhouse Gas Verification Statement Number CCP/VOL.INV.01113/2020/07/27

The inventory of Greenhouse Gas emissions in the period
01/01/2019 – 31/12/2019 for

Celestica Inc.

5140 Yonge St,
North York
ON M2N 6L7

has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

WRI/WBCSD GHG Protocol – A Corporate Accounting and Reporting Standard And WRI/WBCSD GHG Protocol – Scope 2 Guidance – Amendment to the GHG Protocol Corporate Standard

To represent a total amount of:

83,413 tCO₂e

For the following activities

Electronics manufacturing and supply chain management services

Lead Assessor: Shane Hughes

Technical Reviewer: Paulomi Raythatha

Authorised by:

Pamela Chadwick
Business Manager
SGS United Kingdom Limited

Verification Statement Date 03rd August 2020

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available on
pages 2 to 4 of this Statement.

SGS United Kingdom Ltd

SGS House, 217-221 London Road, Camberley, Surrey GU15 3EY Tel +44 (0)1276 697877 Fax +44 (0)1276 697700
Climate Change Programme ukclimatechange@sgs.com www.sgs.com

Member of SGS Group
(Société Générale de Surveillance)



Schedule Accompanying Greenhouse Gas Verification Statement Number CCP/VOL.INV.0113/2020/07/27

Brief Description of Verification Process

SGS has been contracted by Celestica Inc. for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by Celestica Inc, 5140 Yonge St, North York, ON M2N 6L7, Canada, in their GHG Assertion in the form of a Greenhouse Gas Emissions Report covering CO₂ equivalent emissions.

Roles and responsibilities

The management of Celestica Inc is responsible for the organisation's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the Celestica Inc GHG Assertion for the period 01/01/2019 – 31/12/2019.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2006 of the provided CO₂ equivalent assertion in June to July 2020.

The assessment included a desk review of information provided from Celestica Inc's Head Office in Toronto. The verification was based on the verification scope, objectives and criteria as agreed between Celestica Inc and SGS on 09/03/2020.

Level of Assurance

The level of assurance agreed is a limited level of assurance.

Scope

Celestica Inc has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of the WRI/WBCSD GHG Protocol and its amendments within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent assertion were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of the WRI/WBCSD GHG Protocol and its amendments.

Title or description activities:

- The organizational boundary was established following the operational control approach.
- Title or description of activities: Electronics manufacturing and supply chain management services.
- Location/boundary of the activities: Worldwide.
- Physical infrastructure, activities, technologies and processes of the organization: Manufacturing facilities, product development facilities, storage and distribution facilities, offices.
- GHG sources, sinks and/or reservoirs included:



Scope 1 - stationary combustion;
Scope 2 – purchased electricity;
Scope 3 – air travel

- Types of GHGs included: CO₂, N₂O, CH₄ (HFC's, PFC's, SF₆ and NF₃ are excluded)
- Directed actions: none
- GHG information for the following period was verified: 01/01/2019 – 31/12/2019.

Intended user of the verification statement: internal, customers, general, public, shareholders

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's CO₂ equivalent assertion
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of WRI/WBCSD GHG Protocol and its amendments.

Materiality

The materiality required of the verification was considered by SGS to be below 10%, based on the needs of the intended user of the GHG Assertion.

Conclusion

Celestica Inc provided the GHG assertion based on the requirements of WRI/WBCSD GHG Protocol and its amendments. The GHG information for the period 01/01/2019 – 31/12/2019 disclosing gross emissions of 83,413 metric tonnes of CO₂ equivalent are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

Emissions by scope are as follows:

Scope 1 (Direct): 6,084 tCO₂e
Scope 2 – Location-based (Indirect): 163,209 tCO₂e
Scope 2 – Market-based (Indirect): 72,372 tCO₂e
Scope 3: 4,957 tCO₂e

Celestica chooses to report their headline GHG Inventory total based on the market-based Scope 2 figure.

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes with limited assurance that there is no evidence to suggest that the presented CO₂ equivalent assertion is not materially correct and is not a fair representation of the CO₂ equivalent data and information and is not prepared following the requirements of WRI/WBCSD GHG Protocol and its amendments.



We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance that the CO₂ equivalent emissions for the period 01/01/2019 – 31/12/2019 are fairly stated.

This statement shall be interpreted with the CO₂ equivalent assertion of Celestica Inc as a whole.

Note: This Statement is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement and the supporting GHG Assertion may be consulted at **Celestica Inc, 5140 Yonge St. North York, ON M2N 6L7, Canada**. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.