



### Assurance Statement

The GHG Emissions Statement for the financial year 2016-2017 prepared by:

Brother International Europe Ltd

has been verified by Lloyd's Register Quality Assurance Ltd in accordance with:

ISO 14064-3:2006<sup>1</sup>

in conformance with the requirements of:

ISO 14064-1:2006<sup>2</sup> and  
The Greenhouse Gas Protocol<sup>3</sup>

The assurance has been formed on the basis of a reasonable level of assurance and at a materiality of 5% for Direct and Energy Indirect emissions and a limited level of assurance and at a materiality of the professional judgment of the Verifier for Other Indirect emissions.

Scope of GHG emissions	Tonnes CO <sub>2</sub> e
Direct GHG emissions (Scope 1)	3,023
Energy indirect GHG emissions (Scope 2, Location-based) <sup>1</sup>	1,199
Energy indirect GHG emissions (Scope 2, Market-based) <sup>1</sup>	1,662
Other indirect GHG emissions (Scope 3)	478,004

1. Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.

Signed:

Date: 16th June 2017

Madlen King  
LRQA Lead Verifier

On behalf of  
Lloyd's Register Quality Assurance Ltd,  
1 Trinity Park, Bickenhill Lane,  
Birmingham B37 7ES.



LRQA reference number: LRQ00000179

This summary is not valid without the full Assurance Statement attached on pages 2 to 4 to which it applies.

<sup>1</sup> ISO 14064:2006 Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

<sup>2</sup> ISO 14064:2006 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

<sup>3</sup> The Greenhouse Gas Protocol – A Corporate Accounting & Reporting Standard, Revised edition

**Assurance Statement related to  
GHG Emissions Statement Financial Year 2016 - 2017  
prepared for Brother International Europe Ltd**

**Terms of Engagement**

This Assurance Statement has been prepared for Brother International Europe Ltd.

Lloyd's Register Quality Assurance Ltd. (LRQA) was commissioned by Brother International Europe Ltd (BIE) to assure its GHG Emissions Statement for the financial year 2016 - 2017, (hereafter referred to as "the Statement").

The Statement relates to Direct GHG emissions, Energy Indirect GHG emissions and Other Indirect GHG emissions relating to all fifteen categories.

GHG emissions from NF<sub>3</sub> emissions in the product supply chain were excluded from the Statement on the basis of their immaterial contribution to the total GHG emissions.

**Management Responsibility**

BIE's management was responsible for preparing the Statement and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Statement in accordance with our contract with BIE.

Ultimately, the Statement has been approved by, and remains the responsibility of BIE.

**LRQA's Approach**

Our verification has been conducted in accordance with ISO 14064-3:2006 *Specification with guidance for validation and verification of greenhouse gas assertions* to provide reasonable assurance for Direct and Energy Indirect emissions and limited assurance for Other Indirect emissions that the GHG data as presented in the Statement have been prepared in conformance with ISO 14064-1:2006 *Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals* and the World Resources Institute/World Business Council for Sustainable Development (WRI/WBCSD) GHG Protocol.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted site tours of a sample of the facilities and reviewed processes related to the control of GHG emissions data and records;
- interviewed relevant staff of the organization responsible for managing GHG emissions data, GHG emissions calculations and records; and
- verified historical GHG emissions data and records back to source for Direct and Energy Indirect emissions and at an aggregated level for Other Indirect emissions for the financial year 2016-2017.



### **Level of Assurance & Materiality**

The opinion expressed in this Assurance Statement has been formed on the basis of a reasonable level of assurance and at a materiality of 5% for Direct and Energy Indirect emissions and at a limited level of assurance and the professional judgment of the Verifier for Other Indirect emissions.

### **LRQA's Opinion**

Based on LRQA's approach, the total Direct and Energy Indirect emissions disclosed in the Statement as summarized in Table 1 below are materially correct and the Statement has been prepared taking into account ISO 14064-1 and the WRI/WBCSD GHG Protocol, except for the following qualifications:

- Raw data was not available to be verified for a small proportion of company car use and district heating consumption; and
- Inconsistencies were noted with the application of emission factors for natural gas.
- These issues have not had a material impact on the data.

Nothing has come to our attention that would cause us to believe that the total Other Indirect emissions disclosed in the Statement as summarized in Table 1 below are not materially correct and that the Statement has not been prepared taking into account ISO 14064-1:2006 and The WRI/WBCSD GHG Protocol.

### **LRQA's Recommendations**

BIE should:

- Work to improve the quality of data entry and evidence provision from the European sales offices to reduce the workload for internal audits and resultant data corrections;
- Make the recommended minor improvements to procedures for European office locations to ensure consistent calculation of GHG data in the future; and
- Liaise with the software provider to ensure final output reports for GHG data are consistent.

*Signed*

*Dated: 16th June 2017*

Madlen King  
LRQA Lead Verifier

On behalf of  
Lloyd's Register Quality Assurance Ltd,  
1 Trinity Park, Bickenhill Lane,  
Birmingham B37 7ES.



LRQA reference number: LRQ00000179



**Table 1. Summary of Brother International Europe Ltd's,  
GHG Emissions Statement Financial Year 2016-2017**

<b>Scope of GHG emissions</b>	<b>Tonnes CO<sub>2</sub>e</b>
Direct GHG emissions (Scope 1)	3,023
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1. Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.

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