



Bureau Veritas Certification France
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Verification report of Greenhouse Gases emissions scope 3

Request, Responsibilities and Independence

Following the request made to us by Amphenol, we have verified environmental indicators related to the greenhouse gases (GHG) emissions scope 3 for Amphenol.

It is the responsibility of Amphenol to prepare and report this information in accordance with Amphenol's reporting procedures, hereinafter referred to as "the reporting procedures".

It is our responsibility to audit the reporting process and this information so that we can formulate an opinion.

We conducted our audit work in an impartial and independent manner, in accordance with the professional practices of the independent third party, based notably on the principles of ISO 14065 and in application of the Code of Ethics applied by all parties involved in Bureau Veritas Certification's work.

This Assurance Statement applies to the related information included within the scope of work described below.

Bureau Veritas Certification's responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria.
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the management of Amphenol.

Nature and scope of work

The scope of our work covered the following indicators reported by Amphenol for the period 1st January to 31st December 2023 and related to the Green House Gas (GHG) emissions scope 3 (the 'Selected Information'):

- GHG emissions scope 3: 1 825 722 t CO₂ eq

The scope of the reporting covers all worldwide activities for which there exists a physical manufacturing location that the company has operational control over, regardless of whether the facility is leased or owned. Manufacturing includes any added-value activity which is not strictly warehousing or sales offices.

In order to issue a limited assurance opinion on this information, we performed our audit work in accordance with our internal methodology, for the verification of data, in particular:

- ✓ we have taken note of the scope of consolidation to be considered for the preparation of those indicators. We checked that those indicators cover all the companies included in the scope of consolidation specified;
- ✓ we gathered the information required for an understanding of the Company's activities, the context in which the Company operates, and the environmental consequences of its activities;

In detail, our audit work was as follows:

- ✓ we ensured that the Company has put in place collection processes aimed at ensuring the reliability and the consistency of the indicators reported. We examined the "reporting procedures" with regard to their relevance, understandability and completeness and, where applicable, taking into account good professional practices;
- ✓ we identified the persons within the Company who are in charge of all or part of the reporting process and we conducted interviews with some of these persons;



- ✓ we inquired about the existence of internal control and risk management procedures set up by the Company;
- ✓ we assessed, on a sample basis, the implementation of the “reporting procedures”, in particular the processes for collecting, compiling, processing and auditing information;
- ✓ In order to verify the indicators, we:
 - selected a sample of contributing entities within the scope of consolidation, based on their activity, their contribution to the Company’s consolidated data, their location and the results of work carried out during the previous year,
 - Audited the corporate teams in charge of scope 3, including purchasing, which is contributing to close to 90% of scope 3 total emissions (remote audit)
 - performed on site audits¹ and remote audits²,
 - the sample thus formed for our audit work represents 24% of scope 3 GHG emissions
 - carried out detailed tests on a sample basis checking the correct application of “reporting procedures”, reconciling data with supporting documents, checking calculations and the consistency of results.

We also tested the robustness of the data verification process carried out by the team in charge of consolidation, in particular by performing sample checks on the verification of various data, by ensuring the proper application of the verification process in place and the traceability of these internal verifications and the action taken if any discrepancies were identified.

Reporting criteria

Amphenol has written and implemented a guidance to provide instructions for reporting on the ENVIRONMENT & GOVERNANCE indicators used within Amphenol’s Sustainable Development Reporting System (SDRS). The key procedures are “Corporate Sustainability Reporting - Guidance for Measuring and Reporting - Part 1 – Environment & Governance” and “CORPORATE SUSTAINABILITY – SCOPE 3, CATEGORY 1 – STANDARD OPERATING PROCEDURE”.

Limitations and exclusions

Excluded from the scope of our work is verification of any information relating to:

- All categories of the GHG protocol are included, except the following, which were discarded because of lack of data availability:
 - 3.8: upstream leased assets; it has been assessed and found to be not relevant
 - 3.10: Processing of sold products; it has been assessed and found to be not relevant
 - 3.11: Use of sold product; it has not yet been assessed.
 - 3.12: End of life treatment of sold products; it has not yet been assessed.
 - 3.13: Downstream leased assets; it has been calculated but found to be not relevant
 - 3.14: franchises; it has been assessed and found to be not relevant
 - 3.15: investments; it has been assessed and found to be not relevant

¹ **India** (Amphenol FCI OEN Connectors Ltd, Ernakulum); **Mexico** (Amphenol Optimize (Gran Azteca) – AAO) ; **France** (Amphenol FCI Besancon)

² **China** (Amphenol FCI Connectors Dongguan Ltd; Amphenol JET (Haiyan) Interconnector Technology Co. Ltd; Amphenol Airwave (Haiyan) Communication Electronic Co., Ltd.; Amphenol Phoenix (Anji) telecom Parts Co., Ltd); **Germany** (Konfektion Elektronik GmbH, Marktustenau); FEP Fahrzeugelektrik Pirna GmbH & Co. KG); **USA** (Amphenol Aerospace Operations; Amphenol Printed circuits Inc); **Macedonia** (Amphenol Technology Macedonia (Bldg 3-1) (KE, KE Offices, FILEC))



In agreement with the Client, it was assumed that the monetary values in corporate tools were accurate, as they are audited as part of corporate financial reporting.

This limited assurance engagement relies on a risk based selected sample of data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist. Our verification is risk-based, drawing on an understanding of the risks associated with calculating GHG emission and the controls in place to mitigate these risks. Our examination included assessment, on a limited sample basis, of evidence relevant to the reporting of emission information.

Observations on reporting procedures or the content of the information

Without calling into question the conclusions below, we make the following observations:

Two non-conformities were issued, related to category allocation for scope 3.1 (purchasing). Whereas those non-conformities were significant at site level, their impact was not deemed significant at the corporate level. Amphenol has already launched actions to improve category allocation of purchases.

Important note: reporting on scope 3.1, which represents close to 90% of overall scope 3 emissions, is based on monetary emission factors. This is not a best practice, as this induces a high level of uncertainty as compared to weight-based emission factors. Our role was to check compliance with reporting procedures, basing on that choice from the company.

We raised 4 main improvement opportunities:

1. Estimate category 3.1 (purchasing) emissions for main types of purchases using weight instead of monetary terms, as the precision is much higher
2. In category 3.1 (purchasing), reduce the classification of purchases as "other" to the minimum
3. Improve processes, including training, for appropriate category allocation for category 3.1
4. Estimate categories 3.4. and 3.9 (transportation) in ton.km instead of monetary terms

Conclusion

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information has not been prepared, in all material respects, in accordance with the Reporting Criteria.

Courbevoie, July,30, 2024
For Bureau Veritas Certification France

Samuel Duprieu
General Manager

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