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## VERIFICATION REPORT

To product greenhouse gas (GHG) footprint statement reviewers:

NSF (“NSF” or “Verifier”) has:

- reviewed the 2022 organizational Scope 1 and Scope 2 location-based project greenhouse gas (GHG) accounting (“Inventory”) conducted by APL Logistics (“APL Logistics” or “Client”, also responsible party);
- compared that accounting with GHG Protocol guidance and EPA Emission Factors for GHG Inventories.

Client was responsible for the preparation and fair presentation of the Scope 1 and Scope 2 GHG accounting, according to expectations of Client customers and other interested parties. Verifier is responsible for expressing an opinion on the quality and accuracy of the carbon footprint claims.

The purpose of this verification is to assess scope, completeness, relevance and accuracy of the Inventory; and compare the Inventory with GHG accounting best practices. Characteristics of the Inventory include:

- Scope of analysis does not include Scope 3 GHG emissions that are associated with the value chain outside of Client organizational boundaries.
- Time frame of the study is 2022.
- All seven GHGs are within scope and four were relevant: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs.

## PROCESS

Verification assessed aspects of the study that include:

- GHG data inputs;
- related assumptions;
- calculation methodologies and measurements;
- data management;
- conservativeness and sensitivity of assumptions;
- calculation outcomes
- consumption data

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To conduct our work, Validator gathered the following:

- “APLL 2022 GHG\_CarolineMurphy” with Scope 1 and Scope 2 raw data and calculations for facilities within Client’s operational boundaries (provided by Client);
- Access to APL Logistics dashboard to access energy consumption data

Verifier evidence-gathering and analytical activities included:

- General processes recommended by ISO 14064-3;
- Review of source data where risk of misstatement was likely to be higher.

No site visit was warranted for verification.

## FINDINGS

Multiple rounds of corrective action were given to Client in order to allow for correction of any non-conformances or misstatements. Corrective actions articulated the correction needed without specifying how to correct in order to preserve Verifier independence. Items submitted for revision included:

- Electricity and fuel consumption for multiple facilities including offices and warehouses in all regions.

## CLOSING WITH RECOMMENDATIONS

Verifier finds the approach taken by Client provides a reasonable level of assurance that results shown below are accurate to within 10%, and submits this as our unmodified opinion.

Total Scope 1	40,100.10 MTCO <sub>2</sub> eq
Total Scope 2 location-based	7,322.57 MTCO <sub>2</sub> eq
Total Scope 2 market-based	7,322.57 MTCO <sub>2</sub> eq
Total Scope 1+ Scope 2 (LB)	<b>47,422.67 MTCO<sub>2</sub>eq</b>

Verifier finds no material reason that the 2022 Inventory cannot be used for public reporting. Client approach is organized and promotes the ability of other independent agencies to audit the results. We recommend APL Logistics to improve data collection for the facilities where estimations on consumption were applied.

Should you have any questions, please contact us via the information below.

Sincerely,



*Nathalia de Macedo*

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