

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in the period
01/01/2021 - 31/12/2021 for

SORALUCE HERMANOS, S.A.

Zona Industrial s/n, Calle Espiritu Santo, 15 Azkoitia-Gipuzkoa.

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

GHG PROTOCOL

For the following activities: cold stamping of elements, nuts, bushings and special parts

Approved by



M^a Lourdes Martín Mangas

Technical Director of Sustainability and Climate Change

Date: 25th October 2022

SGS Tecnos S.A.U.

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This Statement is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2

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Greenhouse Gases Verification Statement

SORALUCE HERMANOS, S.A. provided the GHG assertion based on the requirements of GHG Protocol. The GHG emissions for the year 2021 have been verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emissions are broken down into the following categories:

t CO2e	Year 2021
Scope 1- Direct GHG emissions	188
Scope 2- Electricity indirect GHG emissions	413
TOTAL	601

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to provide a reasonable level of assurance that the CO2 equivalent emissions for the year 2021 are fairly stated. Our verification of the GHG Assertion of SORALUCE HERMANOS, S.A. includes the evaluation of the GHG information system, its control, and its notification protocol. This verification has included the collection of evidence supporting the reported data, and the verification of the correct application of SORALUCE HERMANOS, S.A. procedures.

Opinion

Based on the process and procedures conducted, SGS concludes that the presented CO2 equivalent assertion:

- Is materially correct and is a fair representation of GHG data and information, and
- Has been prepared in accordance with the requirements of GHG Protocol, in relation to its quantification, control and notification.

This statement shall be interpreted with the CO2 equivalent assertion "INFORME INVENTARIO DE GASES DE EFECTO INVERNADERO Año 2021, SORALUCE septiembre 2022" as a whole.

Note: This Statement is issued, on behalf of Client, by SGS Tecnos S.A.U. ("SGS") under its General Conditions included in http://www.sgs.com/terms_and_conditions.htm. A full copy of this statement and the supporting GHG Assertion may be consulted at SORALUCE HERMANOS, S.A.. 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.



Schedule Accompanying Greenhouse Gas Verification Statement Number

SGS has been contracted by SORALUCE HERMANOS, S.A., for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by SORALUCE HERMANOS, S.A. in their GHG assertion “INFORME INVENTARIO DE GASES DE EFECTO INVERNADERO Año 2021, SORALUCE septiembre 2022”, covering the period 01/01/2021 - 31/12/2021 and considering 2021 as the base year.

Responsibilities

The Marketing Department of SORALUCE HERMANOS, S.A. is responsible for the organization'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 GHG emissions as provided in their GHG Assertion for the period 01/01/2021 - 31/12/2021,

SGS conducted a third party verification following the requirements of GHG Protocol and ISO 14064-3:2019 of the provided CO₂ equivalent assertion “INFORME INVENTARIO DE GASES DE EFECTO INVERNADERO Año 2021, SORALUCE septiembre 2022”, for the period 01/01/2021 - 31/12/2021.

Level of Assurance

The level of assurance agreed for the assignment is a reasonable level of assurance.

Scope

SORALUCE HERMANOS, S.A. has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of GHG Protocol in their facilities located in Zona Industrial s/n, Calle Espiritu Santo, 15 Azkoitia-Gipuzkoa..



The reporting boundaries have been:

- Scope 1: Direct GHG emissions:
 - Emissions from the combustion of fossil fuels in fixed facilities (natural gas)
 - Emissions from the combustion of fossil fuels in mobile sources (diesel and gasoline)
 - Fugitive greenhouse gas emissions from air conditioning equipment
 - Fugitive emissions from extinguishing equipment (extinguishers)
- Scope 2: Electricity indirect GHG emissions:
 - Indirect emissions from the imported electricity



The organizational boundaries were established following the operational control approach.

This engagement covers verification of emissions and removals of greenhouse gases included within the organization's boundaries and meets the requirements of ISO 14064-3:2019.

- **Title and description of activities:** Verification of the GHG assertion for SORALUCE HERMANOS, S.A. year 2021.
- **Location of the activities:** Zona Industrial s/n, Calle Espíritu Santo, 15 Azkoitia-Gipuzkoa..
- **Activities of the organization:** cold stamping of elements, nuts, bushings and special parts
- Types of **GHGs** included: CO₂, CH₄, N₂O, HFCs..
- The **verification** period is: 01/01/2021 - 31/12/2021

Objectives

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.
- Whether the inventory system complies with the criteria and scope established in the GHG Protocol.

Ref No: 02/905/319799-02

Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-3:2019.

Materiality

The materiality required of the verification was considered by SGS to be below 5%.

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