

# Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in the period  
01/01/2023 a 31/12/2023 for

## **ESCRIBANO MECHANICAL AND ENGINEERING, S.L.**

**Avda. Punto Es, Nº 10-16, 28805 Alcalá de Henares, Madrid**

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

## **GHG PROTOCOL**

*For the following activities: Design, manufacture of mechanical, aeronautical, aerospace and defense equipment and components. Assembly of components and their elementary. Non-Destructive Testing: Macro-Attack Inspection, Magnetic Particle Inspection and Liquid Penetrant Inspection. Destructive Testing: Tensile and Impact. Surface treatments and application of liquid paint on metal. Design, manufacture and assembly of Electronic, Electro-optical and Electromechanical Equipment. Software Design & Development*

Approved by



Ana Viñado Huguet

Director of Sustainability and Climate Change

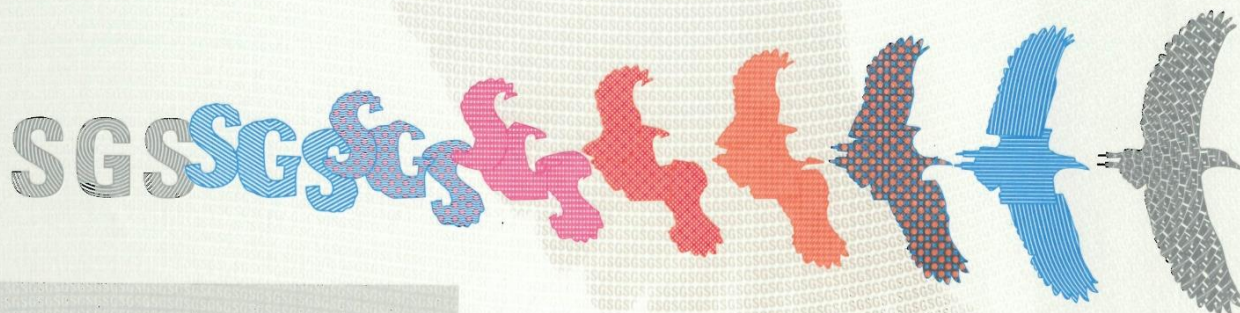
Date: 25th October 2024

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*This Opinion is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 5 of this Opinion*



## Greenhouse Gases Verification Opinion

ESCRIBANO MECHANICAL AND ENGINEERING, S.L. provided the GHG statement based on the requirements of GHG Protocol. The GHG emissions for the year 2023 have been verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emissions are broken down into the following categories:

t CO2e	Year 2023
Scope 1- Direct GHG emissions	258
Scope 2- Electricity indirect GHG emissions	1.361
<b>TOTAL</b>	<b>1619</b>

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to provide a limited level of assurance that the CO2 equivalent emissions for the year 2023 are fairly stated. Our verification of the GHG Statement of ESCRIBANO MECHANICAL AND ENGINEERING, S.L. 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 ESCRIBANO MECHANICAL AND ENGINEERING, S.L. procedures.

**Opinion**

Based on the process and procedures conducted, SGS concludes that there is no evidence that the presented GHG statement:

- Is not materially correct and is not a fair representation of GHG data and information, and
- Has not been prepared in accordance with the requirements of GHG Protocol, in relation to its quantification, control and notification.

This opinion shall be interpreted with the GHG statement "Informe de Huella de Carbono 2023. Escribano Mechanical & Engineering S.L.U. versión 1, fecha 27/09/2024" as a whole.



**Note:** This Opinion 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](http://www.sgs.com/terms_and_conditions.htm). A full copy of this opinion and the supporting GHG Statement may be consulted at ESCRIBANO MECHANICAL AND ENGINEERING, S.L.. This Opinion 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 Opinion**

SGS has been contracted by ESCRIBANO MECHANICAL AND ENGINEERING, S.L., for the verification of direct and indirect carbon dioxide (CO<sub>2</sub>) equivalent emissions as provided by ESCRIBANO MECHANICAL AND ENGINEERING, S.L. in their GHG statement "Informe de Huella de Carbono 2023. Escribano Mechanical & Engineering S.L.U. versión 1, fecha 27/09/2024", covering the period 01/01/2023 a 31/12/2023 and considering 2022 as the base year.

### **Responsibilities**

The Responsible for the integrated management system of ESCRIBANO MECHANICAL AND ENGINEERING, S.L. 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 Statement for the period 01/01/2023 a 31/12/2023,

SGS conducted a third-party verification following the requirements of GHG Protocol and ISO 14064-3:2019 of the provided GHG statement "Informe de Huella de Carbono 2023. Escribano Mechanical & Engineering S.L.U. versión 1, fecha 27/09/2024", for the period 01/01/2023 a 31/12/2023.

### **Level of Assurance**

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

### **Scope**

ESCRIBANO MECHANICAL AND ENGINEERING, S.L. has commissioned an independent verification by SGS of reported CO<sub>2</sub> equivalent emissions arising from their activities, to establish conformance with the requirements of GHG Protocol in their facilities located in Avda. Punto Es, N° 10-16, 28805 Alcalá de Henares, Madrid.



The reporting boundaries have been:

- Scope 1: Direct GHG emissions:
  - Emissions from fixed sources (diesel for the paint booth)
  - Emissions from mobile sources (fleet)
  - Fugitive greenhouse gas emissions from air conditioning equipment
  - Fugitive greenhouse gas emissions from fire extinguishers
- Scope 2: Electricity indirect GHG emissions:
  - Indirect GHG emissions associated with electricity

The exclusions have been:

- Scope 1:
  - Diesel consumption of the pumps associated with the fire protection system (PCI).

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 statement for ESCRIBANO MECHANICAL AND ENGINEERING, S.L. year 2023.
- **Location of the activities:** Avda. Punto Es, Nº 10-16, 28805 Alcalá de Henares, Madrid.
- **Activities of the organization:** Design, manufacture of mechanical, aeronautical, aerospace and defense equipment and components. Assembly of components and their elementary. Non-Destructive Testing: Macro-Attack Inspection, Magnetic Particle Inspection and Liquid Penetrant Inspection. Destructive Testing: Tensile and Impact. Surface treatments and application of liquid paint on metal. Design, manufacture and assembly of Electronic, Electro-optical and Electromechanical Equipment. Software Design & Development
- Types of **GHGs** included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, SF<sub>6</sub>, NF<sub>3</sub> and PFC.
- The **verification** period is: 01/01/2023 a 31/12/2023

## Objectives

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

- Whether the CO<sub>2</sub> equivalent emissions are as declared by the organization's GHG statement.



- 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.

### 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 10%.



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