

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in the period
01/01/2018 - 12/31/2021 for

QIUB PACKAGING, S.A.

P.Ind. La Marjal I C/ La Patronal 8-10, 03430 Onil-Alicante

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

GHG PROTOCOL

For the following activities: Design and production of grinders

Approved by



M^a Lourdes Martín Mangas

Technical Director of Sustainability and Climate Change

Date: 4th November 2022

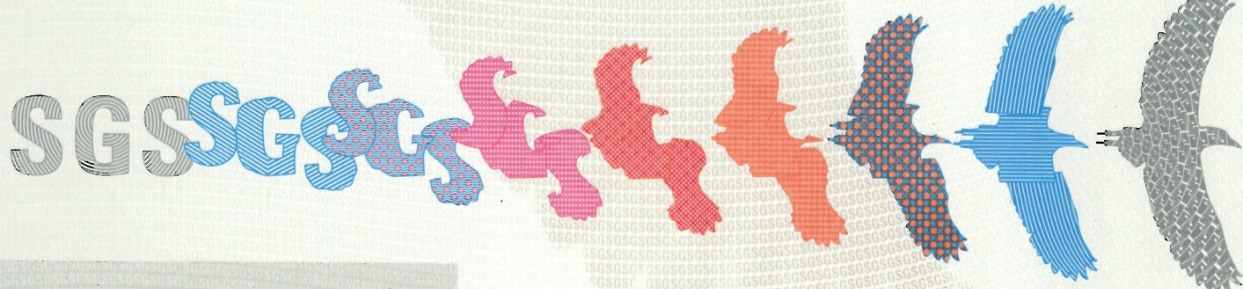
SGS Tecnos S.A.U.

C/Trespaderne 29, Edificio Barajas I, 2^a Planta, 28042 – Madrid (España)

www.sgs.es

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

to 5 of this Statement



Greenhouse Gases Verification Statement

QIUB PACKAGING, S.A. provided the GHG assertion based on the requirements of GHG Protocol. The GHG emissions for the year 2018, 2019, 2020, 2021 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 2018 | Year 2019 | Year 2020 | Year 2021 |
|---|--------------|--------------|--------------|--------------|
| Scope 1- Direct GHG emissions | 0.0 | 0.0 | 0.0 | 20.0 |
| Scope 2- Electricity indirect GHG emissions | 187.5 | 175.2 | 279.2 | 356.6 |
| Scope 3- Other indirect GHG emissions | 1,398.6 | 1,598.4 | 2,268.3 | 1,964.3 |
| TOTAL | 1,586 | 1,774 | 2,547 | 2,341 |

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 2018, 2019, 2020, 2021 are fairly stated.

Our verification of the GHG Assertion of QIUB PACKAGING, 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 QIUB PACKAGING, S.A. procedures.

Opinion

Based on the process and procedures conducted, SGS concludes that there is no evidence that the presented CO2 equivalent assertion:

- 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 statement shall be interpreted with the CO2 equivalent assertion "Carbon footprint report 2018 · 2019 · 2020 · 2021 QIUB Inventory of greenhouse gas emissions" 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 QIUB PACKAGING, 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 QIUB PACKAGING, S.A., for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by QIUB PACKAGING, S.A. in their GHG assertion "Carbon footprint report 2018 · 2019 · 2020 · 2021 Qiub Inventory of greenhouse gas emissions", covering the period 01/01/2018 - 12/31/2021 and considering 2018 as the base year.

Responsibilities

The System Supervisor of QIUB PACKAGING, 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 01/01/2018 - 12/31/2021,

SGS conducted a third party verification following the requirements of GHG Protocol and ISO 14064-3:2019 of the provided CO₂ equivalent assertion "Carbon footprint report 2018 · 2019 · 2020 · 2021 Qiub Inventory of greenhouse gas emissions", for the period 01/01/2018 - 12/31/2021.

Level of Assurance

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

Scope

QIUB PACKAGING, 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 P.Ind. La Marjal I C/ La Patronal 8-10, 03430 Onil-Alicante .



The reporting boundaries have been:

- Scope 1: Direct GHG emissions:
 - Fugitive emissions (GHGs escaping into the atmosphere from refrigeration equipment).
- Scope 2: Electricity indirect GHG emissions:
 - emissions from indirect sources derived from generation of electrical energy.
- Scope 3: Other indirect GHG emissions:
 - Emissions from the production of the plastic consumed by the companies as a raw material

The exclusions have been:

- Scope 1 and 2 emissions are not excluded

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 QIUB PACKAGING, S.A. year 2018, 2019, 2020, 2021.
- **Location of the activities:** P.Ind. La Marjal I C/ La Patronal 8-10, 03430 Onil-Alicante .
- **Activities of the organization:** Design and production of grinders
- Types of **GHGs** included: CO₂, CH₄, N₂O and HFCs
- The **verification** period is: 01/01/2018 - 12/31/2021

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.



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%.

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 QIUB PACKAGING, 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.

