

LRQA Independent Assurance Statement Relating to Greenhouse Gas Emissions Report for the calendar year 2024

INDUSTRIAL QUIMICA LASEM S.A.U.

Avda. de la Industria, 7, Polígono Industrial Plà del Camí
08297 Castellgalí, Barcelona, Spain

LRQA has conducted this verification in accordance with the standard:

ISO 14064–1:2018

The Report relates to:

direct GHG emissions and indirect GHG emissions from imported energy, transportation of raw materials, employee commuting, transportation of commercial staff, transportation of waste, transportation of packaging for products, for transport to the final product to client, purchase of raw materials, purchase of packaging for products, waste management, water consumption, fuel-related activities (Well To tank), losses due to the transmission and distribution of electricity and telecommuting. The organizational boundary of the Report includes its operations located at Castellgalí, Barcelona (España).

The main activities of the organization includes the activity of production, development and marketing of organic esters used as additives, special chemicals and main ingredients for different industries and the greenhouse gas emissions have been consolidated using an operational control approach.

The following GHG emissions were excluded from the report: indirect GHG emissions associated with the use and end-of-life disposal of the product, due to the lack of a reliable calculation method; and indirect GHG emissions from business travel by ship, rail, and car, due to their de minimis contribution to total GHG emissions (<1%).

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LRQA Lead Verifier

On behalf of LRQA Spain, S.L.U.



Table 1. Summary of INDUSTRIAL QUÍMICA LASEM, S.A.U. 's, GHG Emission Report 2024

Scope of GHG emissions	Tonnes CO ₂ e 2024
Direct GHG Emissions (Category 1)	4 486
Indirect GHG emissions from imported energy (Category 2, Market-based)	1 208
Indirect GHG emissions from imported energy (Category 2, Location-based)	453
Indirect GHG emissions related to the transport (Category 3)	3 913
Indirect GHG emissions from goods and services used by the organization (Category 4)	28 605
Location-based and market-based are terminology from ISO 14064:2018 Annex E.	