

GHG STATEMENT

for AR SHELIVING S.A.U.

Introduction

AR SHELIVING S.A.U. has commissioned DNV Business Assurance Spain SLU to carry out a limited verification of the carbon footprint product calculation for the following declared unit expressed in tons of CO₂e:

- 1 painted and galvanized shelving unit manufactured at Galdakao site
- a) K1PL030B3GG01 (painted shelving unit)
- b) K1G0030B30002 (galvanized shelving unit)

AR SHELIVING S.A.U. was responsible for communicating the calculation of emissions or "carbon footprint" of greenhouse gases expressed as CO₂ equivalent in accordance with the reference standard ISO 14067:2018.

Period: Year 2022 (01 January -31 December)

Geographical limits

The limits that delimit the geographical scope of the footprints are determined by:

- The location of the production site at Aperribai 8 · 48960 Galdakao, Bizkaia

Scope of the verification

- Our limited review verified the carbon footprint product calculation for the period January 1, 2022 – December 31, 2022, calculated by AR SHELIVING S.A.U. at its facilities in Spain for the following stages:

Upstream processes (cradle to gate*)	-Upstream transport: emissions generated in the transport of raw and auxiliary materials from the supplier's location to the company's facilities. -Production of raw and auxiliary materials: emissions generated in the production process of the materials used in the AR SHELIVING S.A.U. process.
Core processes (cradle to gate*)	-Fuel consumption in operations or facilities: direct emissions produced by the combustion of these fuels in the company's production activity. -Imported energy consumption: emissions generated in the production of the energy consumed in the production process, and which is extracted from the grid supply. -Water consumption -Waste management
Upstream processes (cradle to gate*)	-Transport between AR Shelving sites until final product delivery to client, being gate considered logistic platforms or large distribution chains
Exclusions	Capital goods, business trips, employees commuting.
GHG included	CO ₂ , CH ₄ , N ₂ O, HFCs

* Gate is considered logistic platforms or large distribution chains

Objective

The objective of the verification is to provide the interested parties with a professional and independent judgment, and to evaluate the degree of conformity, degree of implementation and effectiveness of the current carbon footprint calculation system against the requirements established in the reference standard.

Limitations and Assumptions

In the AR SHELIVING S.A.U. report "*PCF Report Ar shelving SAU_20250520_v4*", the limitations and assumptions of the study are described, which have been reviewed and accepted by the verification team. Calculations were performed following own tool "*Calculation tool_PCF_Ar Shelving SAU_20250516_v2.xls*".

Materiality

The integrity of the data has been verified in terms of including all GHG emissions from each source, up to covering all sources whose emissions contribute significantly to the carbon footprint (any contribution greater than 1% of the total carbon footprint). and at least 99% of total emissions)

Criteria

The reference requirements for the preparation of the carbon footprint that serves as the basis for the information and data reported in the GHG Statement are:

- Standard UNE-EN ISO 14067:2019 "Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification"
- Report developed by AR SHELIVING S.A.U. "PCF Report_Ar shelving SAU_20250520_v4", for the declared unit for its activities in Spain 2022

As part of the verification process, DNV:

- Gained an understanding of the systems used to generate, consolidate, and communicate declared unit carbon footprint data
- Gained an understanding of the stated unit process map defined by the organization
- Conducted interviews with relevant people in the organization for the data collection and consolidation processes.
- Had access to specific documents, data and information that AR SHELIVING S.A.U. made available
- Conducted data reviews and calculations to ensure source coverage, activity data, data collection, and data quality and management process at facility and corporate level.

DNV expressly disclaims any responsibility for decisions, investment or otherwise, based on this statement.

Opportunities for improvement

Regarding the carbon footprint product calculation and data collection system, some areas for improvement were detected, corrected by the client.

Conclusion

Based on the foregoing, in our opinion there is no evidence to suggest that the information on emissions provided by AR SHELIVING S.A.U. are not a faithful representation of the emissions of the declared unit.

Summary of carbon footprint calculated by AR SHELIVING S.A.U. for the declared unit in 2022

Declared unit	Value	Unit
Painted shelving unit: K1PL030B3GG01	28,90	kg. CO ₂ e / declared unit
Galvanized shelving unit: K1G0030B30002	29,85	kg. CO ₂ e / declared unit

Date and place:

Barcelona, 2025.05.26

For issuing office:

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