

Declaration of Conformity

Certificate number: PRJN-733387

Certificate Validity: Noviembre 13th, 2025

Verification for Carbon Footprint of:

GH Cranes & Components (Industrias Electromecánicas GH, S.A.)

Salbatore Auzoa, s/n, 20200 Beasain, Gipuzkoa

Is content with:

GHG Protocol Corporate Accounting and Reporting Standard.

Verified data for reference period 2023.

Introduction

GH Cranes & Components (Industrias Electromecánicas GH, S.A.) [GH CRANES] has commissioned DNV Business Assurance Spain SLU (DNV) to carry out a limited review of the Inventory of $CO_{2,eq}$ emissions for the year 2023, contained in the Report "Informe HC 23 GH&C 20241106.pdf" which is part of this declaration.

GH CRANES was responsible for reporting its $CO_{2,eq}$ emissions in accordance with the reference standard GHG Protocol.

Verification Scope:

- Our limited review verified the 2023 CO_{2,eq} emissions generated by GH CRANES, S.A, leading company in the lifting sector, as detailed in the verification report dated 2024-11-07 (PRJN-733387).
- Emission sources that represent less than 1% of total GHG emissions have been excluded if the total of exclusions does not exceed 5% of total emissions.

Objective

The objective of the verification is to provide interested parties with a professional and independent judgment about the information and data contained in the mentioned GHG Report.

Materiality Level

Errors / omissions which represent, single or aggregated, 5% or more of total emissions were considered material.

Criteria

The reference requirements for the preparation of the GHG Inventory, which serves as the basis for the information and data reported in the GHG Declaration are:

- 1) GHG Protocol Corporate Accounting and Reporting Standard.
- 2) UNE-EN ISO 14064-1: 2019 Part 1: Specification with guidance, at the organization level, for quantification and reporting of greenhouse gas emissions and removals.
- 3) UNE-EN ISO 14064-3: 2019 Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.
- 4) Greenhouse Gas Report "Informe HC 23 GH&C 20241106.pdf".

As part of the verification process, DNV:

- Gained an understanding of the systems used to generate, consolidate and report selected greenhouse gas (CO_{2,eq}) data at the facility level and at the corporate level.
- conducted interviews with relevant people in the organization for the data collection and consolidation processes.
- had access to specific documents, data, and information that GH CRANES made available.



carried out consumption checks in a previous selection of facilities according to the criteria
established in a preliminary risk analysis, to ensure the coverage of sources, activity data, data
collection and the management and quality process of the same at the facilities and corporate
level.

Being the total carbon footprint emissions 2023 for GH CRANES of 1.198,27 tCO2.ea.

Summary of CO_{2,eq} emissions declared by GH CRANES for 2023 in the activities and scopes:

GEH emissions by category according to GHG Protocol (tCO _{2eq})	
Categorías	2023
Alcance 1. Emisiones directas de GEI	758,21
Alcance 2. Emisiones indirectas de GEI por energía importada	440,06
Huella de carbono total	1.198,27

Opportunities for improvement

During the verification process, some areas for improvement were detected that were satisfactorily resolved and some recommendations to be added in future.

Conclusion

Based on the foregoing, in our opinion there is no evidence to make us suppose that the information on emissions reported in the GH CRANES. GHG Report, corresponding to the year 2023, is not a faithful representation of the $CO_{2,eq}$ emissions data.

Place and date:
Barcelona, November 13th, 2024

| Issuing office:
| DNV - Supply Chain and Product Assurance
| Gran Via de les Corts Catalanes 130-136, Pl.
| 9, 08038, Barcelona, Spain

| Maria José Amores Barrero
| ESG Senior Consultant- SCPA - Iberia

| Issuing office:
| DNV - Supply Chain and Product Assurance
| Gran Via de les Corts Catalanes 130-136, Pl.
| 9, 08038, Barcelona, Spain

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