



EUROPEAN INSPECTION AND CERTIFICATION COMPANY S.A.

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GHG Validation and Verification
No of Certificate 875

GHG INVENTORY REPORT VERIFICATION STATEMENT (No. 00.22.0094.03)

EUROCERT

Accredited Verification Body for GHG emissions against ELOT EN ISO 14065:2022
accreditation number: 875 / ESYD.

verifies with a reasonable assurance that the GHG Inventory Report of the company:

NUEVO S.A.

titled "GHG INVENTORY REPORT", dated "05-08/2025"

concerning the following sites:

- Headquarter: Position Routhounia, Schimatari, Viotia, 320 09, Greece
- Branch office: Position Roumania, Vatontas, Evia, 346 00, Greece

the following activity:

- Products and services for livestock industry

and for the reporting year 2024,

which has been prepared according to the requirements of the standard

EN ISO 14064-1:2019

and verified in accordance with ISO 14064-3:2019, is satisfactory and there are not any material misstatements in the declared GHG total emissions of **13.552,930 t CO_{2e}**, analyzed as:

Category	Descriptions	Total emissions (t CO _{2e})
Category 1	Direct emissions (Scope 1)	197,046
Category 2	Indirect emissions from imported energy (Scope 2)	99,158
Category 3	Indirect emissions from transportation	464,552
Category 4	Indirect GHG emissions from products used by organization	12.792,175
Category 5	Indirect GHG emissions associated with the use of products from the organization	0,000
Category 6	Indirect GHG emissions from other sources.	0,000
Total emissions		13.552,930



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Information about the verification

The verification body EUROCERT (“Verification Body”) has undertaken the verification of the information included in the GHG Inventory Report for the reporting year 2024 (1/1/2024-31/12/2024) of the company NUEVO S.A. , according to the requirements of the standards EN ISO 14064-1:2019 and EN ISO 14064-3:2019. The responsibility for the information included in the GHG Inventory Report remains exclusively to the Company. The Verification Body conducted sampling inspection of evidence and data, and the relevant procedures and systems, aiming to the verification of the GHG Inventory Report.

Verification Objective and tasks

The Verification Body conducted the following 3rd party verification tasks, during the time period of 19/10/2025 to 22/10/2025:

1. Evaluation of the management system and the methodology for the quantification, monitoring and reporting of the GHG emissions of the company, according to the requirements of the standards EN ISO 14064-1:2019 and EN ISO 14064-3:2019.

2. Onsite verification audits at the following sites:

- Headquarter: Position Routhounia, Schimatari, Viotia, 320 09

aiming at:

- the verification of the existence and application of systems appropriate for monitoring, collection, processing and reporting of data contained in the GHG Inventory Report and the documents of the GHG emissions management system of the Company.
- the assurance of the core principles of EN ISO 14064-1:2019, including the reliability, the relevance, the completeness, the consistency, the accuracy and the transparency of the quantitative and qualitative data contained in the GHG Inventory Report, without any material errors, omissions or misrepresentations.

Scope

- a) Name and date of the CFP Report

“GHG Inventory Report” dated 05-08/2025

- b) organizational and operational boundaries and its baseline scenarios;

The organizational and operational boundaries include the following emission categories

Category 1: Direct GHG emissions

- Direct GHG emissions from stationary combustion



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- Direct GHG emissions from mobile combustion
- Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems

Category 2: Indirect GHG emissions from imported energy

- Indirect GHG emissions from electricity consumption

Category 3: Indirect GHG emissions from transportation

- Indirect emissions from Downstream transport and distribution of goods

Category 4: Indirect emissions from raw materials used

- Indirect emissions from Purchased good
- Indirect emissions from the use of services

c) verification scope

Verification scope as described in page 1

d) physical infrastructure, activities, technologies and processes of the organization;

Physical infrastructure includes the headquarter and branch office of the company

e) GHG sources, sinks and/or reservoirs;

Only GHG sources according to the above-mentioned categories, including diesel, petrol refrigerant agents for the cooling-heating systems and electricity.

f) types of GHGs; Types of GHGs applied on this verification are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), Hydrofluorocarbons (HFCs) such as R410a and R134a

g) time period(s).

The time period covered by the Emissions Report is the 1st of Jan 2024 to the 31st of December 2024.

Assurance and Materiality level / Limitations

The assurance level agreed upon with the Company is that of reasonable assurance. For the purposes of the verification, the agreed level of assurance has been defined as reasonable ($\leq 5\%$), based on the needs of the intended use of the GHG Inventory Report. Therefore, material misstatements are defined as any omissions, distortions and errors, which when quantified, resulting in a difference of equal to or less than 5% with respect to the total emissions.



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Intended use

The GHG Inventory Report is intended to be used by the Company for informing stakeholders.

Results / Conclusions

The Company provided its assertions in the GHG Inventory Report for the reporting year 2024 (1/1/2024-31/12/2024), based on the requirements of the standard EN ISO 14064-1:2019. The reported, by the Company, GHG emissions, for the above-mentioned time period, have been verified by the Verification Body and they are in accordance with those reported on the 1st page of the present statement, consistent with the agreed scope, objective and verification criteria.

The verification tasks followed the requirements of the standards EN ISO 14065: 2021 and EN ISO 14064-3:2019 and were based on a risk analysis approach, resulting in appropriate, per case, sampling schemes for the collection of the necessary evidence, tracing back from the GHG Inventory Report references to the primary data.

All data and information supporting the GHG assertions in the GHG Inventory Report were based on data and information historical in nature.

Based on the verification process, procedures and tasks conducted, the GHG assertions included in the GHG Inventory Report:

- are materially correct and a fair representation of the GHG data and information and,
- are prepared and presented in accordance with the standard ISO 14064-1:2018.

Statement of Independence, Impartiality and Competence

EUROCERT is an independent professional services company that specializes in quality, environmental, health, safety and social accountability. Its assurance team has extensive experience in conducting verification over environmental and GHG emissions assertions.

EUROCERT is an accredited certification body which operates a Quality Management System which complies with the requirements of several accreditation standards (including ISO 14065), and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

EUROCERT has implemented a Declaration of Impartiality and Independence and several relevant procedures which ensure that all employees, that work for or on behalf of it, maintain high standards



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in their day-to-day business activities. We are particularly cautious in the prevention of conflicts of interest. EUROCERT has a few existing commercial contracts with the Company regarding management systems certification activities. Our assurance team does not have any involvement in other projects with the Company that would cause a conflict of interest and has never provided any consulting services to the Company.

On behalf of EUROCERT,
Athens, 01/12/2025



ATHI CHALKIOPOULOU
General Certification Director