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Verification Statement of AENOR for congatec GmbH of the Inventory of greenhouse gas emissions for the year 2023 and recalculation 2022

DOSSIER: 2023/2918/GHG/01

Introduction

congatec GmbH (hereinafter the company) has commissioned to AENOR Confía, S.A.U. (AENOR) to carry out a limited review of the Inventory of greenhouse gas (GHG) emissions for the year 2023 of its activities included in the GHG inventory dated in November 2024, which is part of this Declaration. Likewise, the recalculation of emissions for the 2022 period has been verified.

AENOR is accredited by the Entidad Mexicana de Acreditación, with code OVVGEI 004/14 (effective as of 10/31/2014; update date 19/04/2023), in accordance with ISO 14065: 2020, for the verification of greenhouse gas emissions in accordance with the requirements established in ISO 14064-3:2019 for the energy and waste sectors.

The GHG inventories “**INFORME HC_CONGATEC_2023_v2**” and “**INFORME HC_CONGATEC_2022_recalculado_v1**”, from November 2024 has been issued by the Organization: congatec GmbH, with registered office at Auwiesenstraße 5, 94469 Deggendorf (Niederbayern), Germany.

Organization Representative: Dr. Pierre Puetz, EHS & Material Compliance Manager and Alexander Kessel, Test Engineer - Signal Integrity.

congatec GmbH was responsible for reporting its GHG emissions considered in accordance with the Greenhouse Gas Protocol A Corporate Accounting and Reporting Standard.

Objective

The purpose of the verification is to provide to interested parties with an independent and professional judgment on the information and data contained in the above mentioned GHG Report issued by congatec GmbH.

Scope of the Verification

The scope of the verification is established for the activities carried out by Congatec which is a technology company focusing on embedded (computer-on-modules) and edge computing products and services. The company's products are manufactured by specialized service providers in accordance with modern quality standards.

It has 13 sites: USA, Taiwan, China, Japan, Germany, South Korea and Australia, as well as in the United Kingdom, France and the Czech Republic. 6 of which are specialized engineering locations and 7 are technical support locations.

SITES in congatec GHG report 2023:

- Deggendorf, Germany. Auwiesenstraße 5 & 8, 94469 Deggendorf.
- Ravensburg, Germany. Gartenstraße 33, 88212 Ravensburg.
- Wittlich, Germany. Klausener Weg 24, 54516 Wittlich.
- Brno, Czech Republic. Lidická 2030/20, 602 00 Brno – Černá Pole.
- Plzen, Czech Republic. Brojova 2113/16, PSČ 326 00 Plzeň.
- San Diego, USA. 6262 Ferris Square, CA 92121.

AENOR Confía, S.A.U. C/ Génova 6, 28004 MADRID

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- Tokyo, Japan. Hamamatsucho 1-Chome Building, Hamamatsucho 1-2-7, Minato-ku, 105-0013, Tokyo-to-Japan.
- Shanghai, China. Sunyoung Center, 901 Building B, No. 28 Xuanhua Road, Changning District, Shanghai 200050.
- Seongnam, South Korea. Leaders building #707, 42 Jangmi-ro, Bundan-gu, Seongnam-si, Gyeonggi-do 13496.
- Taipei, Taiwan. 2F., No.186, Sec. 3, Chengde Rd., Datong Dist., 10366 Taipei City.

The greenhouse gases taken into consideration for the inventory are: Carbon dioxide, Methane, Nitrous oxide, Hydrofluorocarbons, Sulphur hexafluoride.

During the verification, the information was analyzed according to the operational control approach established by the GHG Protocol, that is, the organization notifies all GHG emissions and/or removals attributable to the operations over which it exercises control in the respective facilities.

Direct, indirect activities and exclusions from the verification:

The activities subject to verification are established in three scopes (following the guidelines of the GHG Protocol, which are:

- Scope 1: Direct GHG emissions
 - Emissions from fixed sources
 - Emissions from mobile sources
 - Fugitive emissions
- Scope 2: Indirect GHG emissions from energy
 - Emissions associated with the generation of imported electricity
 - Emissions associated with the generation of imported heat
- Scope 3: Other indirect GHG emissions, including.
 - Emissions associated with the employees commuting
 - Emissions associated with business travel

Exclusions

- The subsidiaries in the United Kingdom and France, since there are no facilities, simply a postal code where you can receive documentation.
- The Australian headquarters that only consists of a small warehouse.
- Scope 3 categories:
 - Extraction and production of purchased materials and fuels.
 - Activities related to transportation:
 - Transportation of purchased materials and goods
 - Transportation of purchased fuels
 - Transportation of sold products
 - Waste transportation
 - Activities related to electricity not included in scope 2
 - Leased assets, franchises and activities carried out by third parties

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- Use of products and services sold
- Waste disposal

Mitigation activities and Base year

In the GHG inventory for 2023, the company has not included any activity aimed at mitigation of greenhouse gases.

The organization has established the year 2023 as the base year.

Materiality

For the verification it was agreed to consider material discrepancies those omissions, distortions or errors that can be quantified and result in a difference greater than 5% with respect to the total declared emissions.

Criteria

The criteria and information that have been taken into consideration to carry out the verification were the following:

- 1) GHG Protocol Corporate Accounting and Reporting Standard
- 2) Standard ISO 14064-3:2019: Specification with guidance for the validation and verification of greenhouse gas assertions.

Finally, the Emissions Reports prepared by the organization were verified: **“INFORME HC_CONGATEC_2023_v2”** and **“INFORME HC_CONGATEC_2022_recalculado_v1”**, from November 2024

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

Assurance

Based on the foregoing, and in accordance with the limited assurance level agreed, in our opinion, there is no evidence to suggest that the information on emissions reported in the **“INFORME HC_CONGATEC_2023_v2”** and in the **“INFORME HC_CONGATEC_2022_recalculado_v1”**, from November 2024 is not a faithful representation of the emissions from its activities.

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In consequence with this Declaration below is a list of the emissions data that were finally verified:

GHG emissions congatec GmbH 2022	t CO₂e
Scope 1: GHG Direct emissions	121,47
Emissions from stationary sources	59,60
Emissions from mobile sources	58,23
Fugitive emissions	3,65
Scope 2: GHG Indirect emissions from imported energy	220,78
Emissions associated with imported electricity	212,82
Emissions associated with imported heat	7,96
Scope 3: GHG Other Indirect emissions	236,39
Emissions associated with employees commuting	236,39
Total	578,64

Biomass combustion: 43,76 t CO₂e

GHG emissions congatec GmbH 2023	t CO₂e
Scope 1: GHG Direct emissions	94,02
Emissions from stationary sources	32,57
Emissions from mobile sources	56,34
Fugitive emissions	5,12
Scope 2: GHG Indirect emissions from imported energy	203,20
Emissions associated with imported electricity	196,13
Emissions associated with imported heat	7,07
Scope 3: GHG Other Indirect emissions	445,18
Emissions associated with employees commuting	236,14
Emissions associated with business travel	209,04
Total	742,40

Biomass combustion: 53,12 t CO₂e

At Madrid, 2025-01-15



D. Rafael García Meiro
Consejero Delegado / CEO