

REPORT ON THE VALIDATION OF THE ORGANISATION'S GREENHOUSE GAS EMISSIONS CALCULATION (CARBON FOOTPRINT)

OWNER

<i>Name</i>		<i>NIF/CIF</i>
ANDREU WORLD, S.L.		B40634453
<i>Address</i>	<i>City / Province</i>	<i>Postal Code</i>
Urbanización Olimar c/ Los Sauces 7.	Chiva, Valencia, Spain	46370

INSTALLATION DETAILS

<i>Name</i>		<i>CIF</i>
ANDREU WORLD, S.L.		B40634453
<i>Contact Person</i>	<i>Email</i>	<i>Phone</i>
Oscar Delgado Trinidad	o.delgado@andreuworld.com	600312671

Activity

Design and manufacture of designer furniture (seatings and tables)

Workplaces

- **Andreu World** / Headquater / Directors, Back Office, IT & Finance / Urbanización Olimar c/ Los Sauces 7. Chiva, Valencia, Spain
- **Andreu East** / Seatings plant / Polígono la Reva c/ Mas del Conde Ribaraja, Valencia, Spain
- **Andreu Tops** / Tables plant / Polígono Industrial La Pahilla c/ Incolla 46370 Chiva, Valencia, Spain
- **Andreu Nort** / Seatings plant / Paraje Aristubelza 31271 Eulate, Navarra, Spain

VALIDATION PROCESS DATA

<i>Entity</i>					
SGS TECNOS, S.A.U.					
<i>TEAM</i>					
<i>Name</i>	<i>NIF</i>	<i>Name</i>	<i>NIF</i>	<i>Name</i>	<i>NIF</i>
BEATRIZ CABRERA DEAN	20489280Y	ALBA CAMPOS PARREÑO	53758105K	NOELIA MARTINEZ LILLO	21470640W
<i>Validated Period</i>	<i>Base Year</i>	<i>Scopes included</i>			
2023	2021	Scope 1+2			
<i>Date of visit</i>	<i>Level of Importance</i>		<i>Level of Assurance</i>		
20/06/2024	10%		Limited		

REFERENCE DOCUMENTATION

- "2006 IPCC Guidelines for National Greenhouse Gas (GHG protocol) Inventories. Volume 2 Energy"
- Emission Factors. Ministry for Ecological Transition and the Demographic Challenge. Version 27 - 8 May 2023
- Guide to calculating greenhouse gas emissions (GEH). Department of Climate Action, Food and Rural Agenda. Generalitat de Catalunya, 22 June 2022.
- Electricity labelling of all electricity marketing companies, according to article 7.1 of Circular 2/2021 of the CNMC.
- Carbon footprint calculator for organisations. Ministry for Ecological Transition and the Demographic Challenge (MITECO). V.29. published on 09/05/2024.(HUELLA CARBONO ANDREU WORLD 2023.xlsx)

PROCEDURE WITHIN THE MONITORING SYSTEM ACCORDING TO GHG PROTOCOL

1. Organisational boundaries	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Scope and operational limits	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Identification of the sources of GHG emissions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4. Quantification of emissions and methodology	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5. Reference emission factors	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6. Methodology review	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
7. Base Year	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8. Data Quality	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
9. Registers	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. Documents and references	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

CONCLUSIONS TO THE STRATEGIC AND RISK ANALYSIS

The main risks resulting from the analysis are as follows:

- The completeness of the fixed and mobile sources taken into account, as well as the targeted actions reported.
- The completeness of the transfer of primary records of fuel invoices, refills of fluorinated gases, fire extinguishers, welding gases, etc.
- Possible calculation errors due to accounting for some excluded source and vice versa.
- Possible errors in the use and updating of emission factors.
- Possible missing data and/or double counting.

The necessary checks will be carried out to confirm:

- If the monitoring methodology carried out is in line with the Technical Instruction developed for this purpose and it includes all possible situations included.
- If all GHG emission sources existing in the facilities and required for the calculation of the carbon footprint of organization's published by MITECO are considered.
- If the reported data are accurate, complete, consistent, transparent and free of errors or omissions.

SAMPLING PERFORMED AND RECORDS VALIDATED TO ENSURE TRACEABILITY OF DATA FROM RAW DATA TO THE NOTIFICATION REPORT

The sampling carried out for the 4 existing installations was as follows:

Scope 1

- Invoices for the purchase of Diesel B (litres), for the Andreu World and Andreu Nort centres.
- Natural gas invoices from the distributor EDP Costumers S.A.U. (KWh/PCS), for Andreu Tops and Andreu Est.
- Biomass consumption (kg wood), for Andreu Nort.
- Kilometres covered by the different company-owned vehicles or exclusive use, vans and trucks.
- Annual refrigerant gas maintenance report for the 4 centres, issued by certifying companies.
- Annual Fire extinguisher maintenance report for the 4 centres, issued by certifying companies.

Scope 2

- Monthly electricity consumption bills
 - Andreu Est, Tops y Nort work with EDP Costumers S.A.U Company.
 - Andreu World works with Iberdrola Costumer S.A.U. Company.
- The Guarantee of Renewable Origin (GRO) of the retailer has been checked.
- Self-consumption of solar energy (KWh) is checked at the Andreu Est and Andreu Tops plants.
- On-site review of emission sources and meters at Andreu Tops and Andreu Est.
- Review of operational limits, emission calculations made and use of correct units of measurement.
- Review of emission factors and GWP used in the calculations.
- Traceability of 100% inventory data, included in the internal log sheets to the MITECO calculator (V.29 of 9/5/2024), named CARBON FOOTPRINT ANDREU WORLD 2023.xlsx

REMARKS

The maintenance reports of the air conditioners serviced are dated April 2023, the rest of the year 2023 cannot be checked, as the servicing is annual and the servicing for 2024 has not yet been done.

DETECTED DEVIATIONS

Calculation errors have been corrected in the verification process.

IMPROVEMENT RECOMMENDATIONS


- It is recommended as evidence for the emissions of the vehicles the procedure is to get photos of the km counter, instead of sending the written data in a mail, as it happens in 2 of them.
- It is recommended to try to find out the consumption data of solar panels with evidence, and not to get it from a supplier email.

VALIDATION STATEMENT

Following the completion of the validation work covered by this report and according to the results obtained, the audit team recommends:

- Positive declaration of conformity without deviations. Assumes the accuracy of the data and calculations contained in the validated report and affirms that the reliability of the emissions CO_{2eq} results of the validated report can be guaranteed.**

Scope	Source	kg CO ₂ eq	t CO ₂ eq
		2023	2023
1	Natural Gas (Andreu Tops)	259406.85	259.41
	Natural Gas (Andreu Est)	193771.94	193.77
	Diesel B (Andreu World)	4898.14	4.9
	Diesel B (Andreu Est)	27.21	0.027
	Diesel B (Andreu Nort)	4288.59	4.29
	Diesel B (Andreu Tops)	27.21	0.027
	Biomass (Andreu Nort)	6990.67	6.99
	Diesel B (vehicles)	48929.56	48.91
	Fire Extinguishers CO ₂ (Total Installation)	0	0
	Refrigerant Gases (R32- Air Conditioning)	2025	2.02
<i>Total CO_{2e} Scope 1</i>		520365.17	520.365
2	Electrical Energy (Renewable)	0	0
	Electrical Energy (Non Renewable)	25701.45	25.7
<i>Total Scope 2</i>		25701.45	25.7
TOTAL EMISSIONS CO₂		546066.62	546.07

Signature Audit Team:		
Made by:	Reviewed by:	Approved by:
<p><i>Firma Auditor Principal</i></p> <p>20489280Y Firmado digitalmente por BEATRIZ CABRERA (C:A28345577) Fecha: 2024.07.22 09:56:43 +02'00'</p> <p>Beatriz Cabrera Dean</p> <p>Beatriz Cabrera Dean Climate Change Auditor SGS Levante</p>	<p><i>Firma Revisor Técnico</i></p> <p>53758105 Digitally signed by K ALBA CAMPOS (C:A28345577) Date: 2024.07.22 09:56:11 +02'00'</p> <p>Alba Campos Parreño</p> <p>Alba Campos Parreño Climate Change Auditor SGS Levante</p>	 <p>Noelia Martínez Lillo Sustainability and Climate Change Director SGS Levante</p>