SGS

Declaration of Zero Waste Verification

Waste report for the period 01/01/2024 to 12/31/2024 for

ANDREU TOPS, S.L.

Polígono Industrial La Pahilla-C/Incolla, 206, Chiva, Valencia, Spain.

has been verified against the Zero Waste Guidelines of SGS Tecnos, S.A.U. and therefore complies with the following % of its waste according to treatment and final destination:



For waste generated at the ANDREU TOPS, S.L.

Facility in Chiva, Valencia, within the national territory.

ZERO WASTE

SGS

Www.sgs.com/EHS

Approved by

18434260J ANA Digitally signed by 18434260J ANA MARÍA MARÍA VIÑADO (C:A28345577) Date: 2025.05.06 13:12:49 +0200'

Ana Maria Viñado Huguet
Sustainability & Climate Change Director

Date: 8th April 2025

SGS Tecnos S.A.U. C/Trespaderne 29, Edificio Barajas I, 2ªPlanta, 28042 – Madrid (España) www.sgs.es



Declaration of Zero Waste Verification

ANDREU TOPS, S.L. declares its waste management system in accordance of the criteria of the SGS Zero Waste Guidelines. The 2024 waste inventory has been verified by SGS with a limited level of assurance, consistent with the scope, objectives and criteria of the SGS Zero Waste Guidelines.

RESULT OF THE VERIFICATION	2024	
	Quantity (Tn)	%
Total generation of Waste	551.48	100%
Hazardous Waste	36.75	6.66%
Non-Hazardous Waste	514.73	93.34%
Reuse rate	0	0%
Recycling rate	317.81	57.63%
Recovery rate	187.25	33.95%
Disposal rate	46.42	8.42%
DIRECT WASTE TO LANDFILL	46.42	8.42%

SGS has planned and developed the present work to obtain the information, explanations, and evidence necessary to provide a limited level of assurance at a 10%, significant level that the 2024 waste inventory has been correctly defined.

Our Zero Waste verification of **ANDREU TOPS, S.L.**, includes the evaluation of the waste management system, its control, and its notification protocol with the objective of verifying that the verified data coincide with the declared data and these are accurate, complete, consistent, transparent and free for errors or omissions.

This verification has included the collection of evidence supporting the reported data, and the verification of whether **ANDREU TOPS**, **S.L.** procedures have been correctly applied.

Criteria

The Zero Waste Declaration submitted:

- Is factually correct and accurately represents the data and information on waste management, and
- Is prepared in accordance with the criteria of the SGS Zero Waste Guidelines in relation to quantification, monitoring and reporting.

This criteria should be read in conjunction with the ANDREU TOPS, S.L. Waste 2024 Annual Report – Chiva Facility, Valencia

Note: This declaration is ussed for the use of ANDREU TOPS, S.L. by SGS Tecnos S.A. ("SGS") according to the general conditions included in http://www.sgs.com/terms_and_conditions.htm. The results obtained here, and the corresponding Zero Waste declaration can be consulted to ANDREU TOPS, S.L. This declaration does not exempt ANDREU TOPS, S.L. from the legal compliance of the applicable regulations. Stipulations to the contrary are not binding on SGS, and therefore SGS declines all liability to parties other than ANDREU TOPS, S.L.