

Greenhouse Gases Report

TEKNOSERVICE

| Revision control | | | | | |
|------------------|------------|--|------------|---------|----------|
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REFERENCE STANDARDS

- UNE-EN ISO 14064-1 Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- UNE-EN ISO 14067 Greenhouse gases. Carbon footprint of products. Requirements and guidelines for quantification
- UNE-EN 16258 Methodology for calculation and declaration of energy consumption and GHG emissions of transport services (freight and passengers)

ACRONYMS

| | |
|-------|--|
| LCA | Life cycle analysis |
| AECOC | Manufacturers and Distributors Association |
| GHG | Greenhouse Gases |
| GWP | Global Warming Potential |
| ICAO | International Civil Aviation Organization |

DEFINITIONS

Greenhouse Gases

Gaseous component of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, atmosphere and clouds. ISO 14064-1 §3.1.1.

GHG reservoir

Component, other than the atmosphere, that has the capacity to accumulate GHGs and to store and release them. ISO 14064-1 §3.1.4.

Biogenic Carbon

Emissions related to the natural carbon cycle, as well as those resulting from the combustion, harvesting, digestion, fermentation, decomposition or processing of bio-based materials

1. GENERAL DETAILS, PURPOSE AND POLICY

1.1. Introduction

This document provides the complete global greenhouse gas inventory for the year 2024.

Teknoservice's emission reporting and classification process is consistent with international protocols and standards. This report has been prepared in accordance with Standard 14064-1:2019 - The information provided follows the requirements included in Section 9.3.1 of the Standard and 9.3.2 where applicable.

1.2. Purpose

Teknoservice's intention at this point is to demonstrate the use of best practices with respect to consistency, reproducibility and integrity with respect to greenhouse gas emissions.

This report:

- It refers to Teknoservice emissions.
- It has been prepared in accordance with the requirements of ISO 14064-1:2019.
- It prioritizes the use of primary data whenever possible but especially about the largest sources of emissions. When primary data is not available, a consistent and conservative approach has been taken in the calculations.
- It reflects Teknoservice's commitment to better understand and improve operational performance with respect to emissions.

An additional target is included to reduce annual emissions by 10% since these measurements started taking 2019 as reference year.

1.3. Description of Teknoservice

Teknoservice is a 100% Spanish capital company with more than 25 years of experience in the ICT sector. It is specialized in offering Integral Technological Solutions, based on the quality of TTL Professional products and on service excellence.

More information is available at <http://www.teknoservice.es/>

Company data:

| Company | Teknoservice |
|-------------------|--|
| Address | PIBO. Avda de Albaida, 1. Bollullos de la Mitación, 41110 (Seville) |
| CIF | B41485228 |
| Type of footprint | Carbon footprint |
| Period analysed | 2024 |
| Standard used | ISO 14064-1:2019 |
| Contact | manuel.florido@teknoservice.es |

1.4. GHG policies and sustainability, strategies and programs

Teknoservice's vision as a 100-year old company is about reaching an end point. It is a daily mindset about growing a strong, iconic and lasting business. This means leaving a better place than we found it and doing everything possible to safeguard the future of people, communities and our planet.

Climate change remains a critical issue for businesses and governments around the world. For Teknoservice, this begins with the acceptance that our business is based on an activity that generates carbon emissions and therefore has the responsibility to reduce those emissions while maintaining our competitiveness and ability to provide quality services in accordance with the expectations of our customers.

Teknoservice's commitment to sustainability, safety, health and the environment has been and will continue to be a fundamental element of our successful operating practices to date.

1.5. Responsible personnel

The GHG inventory and report have been prepared at Teknoservice headquarters by the quality and certification staff.

1.5.1. Training of the team for the preparation of the GHG report and emissions inventory

Team members who have conducted the emissions inventory with awareness of all the principles and requirements of ISO 14064-1:2019.

1.6. Audience and Broadcasting Policy

This report has been made in order to provide Teknoservice's main collaborators with information about the greenhouse gas inventory, its structure and relevant explanations. It will be made public after accreditation by a third party.

1.7. Reporting period and frequency

This report covers the year 2024, from January 1 to December 31.

GHG reports will be issued annually.

1.8. Report standardization, approaches and verification

1.8.1. ISO 14064-1:2019 compliance

The GHG report for the year 2024 has been prepared in accordance with ISO 14064-1:2019. A traceability matrix with the reference standard is included in Annex 1.

1.8.2. GHG inventory audit

The GHG inventory has been verified at a reasonable level by Ecoterra.

| | | |
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2. ORGANIZATIONAL BOUNDARIES

Teknoservice uses the operational control method to inventory your emissions. This method considers all emissions over which Teknoservice has control, but not necessarily financial control.

The most significant application of this approach is the inclusion of emissions from our supply chain, so that it is reflected from material extraction to the end of the product's life.

3. SYSTEM LIMITS

3.1. Emissions categorization and classification

The sources of greenhouse gases have been identified and grouped according to ISO 14064-1:2019.

- ▶ Direct GHG emissions and removals
- ▶ Indirect GHG emissions from energy imports
- ▶ Indirect GHG emissions from transport
- ▶ Indirect GHG emissions from products used by the company
- ▶ Indirect GHG emissions from the use of manufactured products
- ▶ Indirect GHG emissions from other sources

3.2. Significant factors

The following factors have been considered according to their magnitude and degree of relevance, including

- ▶ Amount of emissions
- ▶ Degree of influence of Teknoservice on the emission source
- ▶ Difficulty in obtaining data
- ▶ Validity of estimates

Based on the above, the criteria for identifying sources of significant emissions are

- ▶ When a single source has emissions likely to account for at least 1% of total Teknoservice emissions, it should be included.
- ▶ The total of non-significant sources should not exceed 5%.

3.3. Summary of included emission sources and activity data

| Category | Emission Source | Activity Data | Units | Data Source | Type of Data |
|--------------------|--|--|---------------------------------|--|-----------------|
| Category a) | Emissions issued by mobile sources | Consumed fuel | Liters of fuel | Fuel consumption accounting entries | Estimated Data |
| Category b) | Emissions generated in the production of consumed electricity | Electricity consumption | kWh | Monthly bills from the electricity company | Primary Data |
| Category c) | Emissions issued by internal transport due to fuel consumption | Consumed fuel | Liters of fuel | Internal company data | Estimated Data |
| | Emissions issued by external transport due to business travels | Emissions associated to the business travel | Kg CO ₂ eq/passenger | Internal company data | Estimated Data |
| | Emissions issued by external transport due to fuel consumption | Consumed fuel | Liters of fuel | Information provided by transport companies | Estimated Data |
| Category d) | Emissions issued by suppliers during manufacturing of components | Emissions associated to the production of items | Kg CO ₂ eq | Information provided by the supply chain | Primary Data |
| | Emissions issued by logistics due to fuel consumption | Transport emissions of the component from supplier to Teknoservice | Kg CO ₂ eq | DHL Validated Transportation Emissions Calculation Tools | Calculated Data |
| Category e) | Emissions generated during the use of products over their lifetime | Energy consumption of products | kWh | Energy Star internal test reports | Estimated Data |
| | Emissions generated during the treatment of products as WEEE | Weight in tonnes of sold products | Tonnes | Internal data | Primary Data |

There has not been detected CO₂ biogenic emissions or removals.

3.4. Summary of emissions factors

The emissions factors and its source have been collected in the table below.

| Emission factor | Value | Data source | Year of data |
|---|-------------------------------|----------------------------|--------------|
| Emissions associated to electricity consumption in Spain (Luzia Energía) per MWh, using market-based approach | 0,276 Tn CO ₂ eq | MITERD v.30 | 2024 |
| Emissions associated to electricity consumption in Spain per MWh, using location-based approach | 0,12 Tn CO ₂ eq | Sistema Eléctrico Nacional | 2023 |
| Emissions per Liter of diesel fuel consumed | 0,00324 Tn CO ₂ eq | EN 16258, Table A1 | 2013 |
| Business trip in Europe per passenger | 0,402 Tn CO ₂ eq | ICAO | 2024 |

| | | | |
|--|--------------------------------|-------------|------|
| Business trip in Asia per passenger | 0,944 Tn CO ₂ eq | ICAO | 2024 |
| Emissions associated to use of the equipment in Spain (National electricity mix without GoO) per kWh | 0,000275 Tn CO ₂ eq | MITERD v.30 | 2024 |
| Treatment of kg of WEEE | 0,021 Tn CO ₂ eq | euskadi.eus | 2020 |

3.5. Summary of exclusions

The following sources of emissions are identified but excluded from the emissions inventory. These sources have not been considered significant or material to the contributors, in the context of the inventory, or are not feasible or practical to calculate at this time.

As noted in Section 3.2, the total sum of emissions excluded is estimated to be less than 5% of total emissions from Teknoservice.

| Category | Emission source | Comments |
|----------|---|---|
| 1 | Fugitive emissions from air conditioning systems | Very difficult to obtain reliable data. It is estimated to be <0.5%. |
| 4 | Packaging | It has not been considered when assuming <1% of the emission because of its low weight and being made with recycled materials |
| 5 | Product recycling and component reuse | They have not been included as we do not know the exact center where the waste is processed, its associated emissions and the % of product used. It is estimated that in this phase the emissions are favorable and reduces the impact to the product |
| 6 | Manufacturing of buildings and auxiliary industries | It cannot be feasibly quantified. It is estimated to be <0.5%. |
| 6 | Replacement components | The failure rate of products delivered by Teknoservice is <3%, and the repair does not always involve the replacement of components. It is estimated that it contributes <2% of the |

There are emissions related to CH₄ and N₂O that could not have been calculated separately as the emissions factors used are from table A1 from standard EN 16258, which only covers CO₂ emissions.

3.6. Selection of the quantification approach

The quantification of the data has been made from calculation based on the formula:

$$\text{Emissions} = \text{AD} \times \text{EF}$$

Where:

AD: Activity data

EF: Emission factor

The mode of calculation has been made from the emission sources and associated activity data are included in the table in section 3.3.

3.7. Summary of GWC

The following table shows the GWC (IPCC) of the GHG:

| GHG | GWC (IPCC) |
|----------------|------------|
| Carbon Dioxide | 1 |
| Methane | 27,9 |
| Nitrous Oxide | 273 |

4. QUANTIFICATION OF THE EMISSIONS INVENTORY

4.1. Consolidated GHG emissions data.

| | | |
|--|-----------------|-----------------------------|
| Total carbon footprint (Tn CO₂ eq) | 3.158,87 | Tn CO₂ eq |
| GHG Emissions Category 1 | | |
| Direct emissions of fuel from mobile elements | 29,12 | Tn CO ₂ eq |
| TOTAL | 29,12 | Tn CO₂ eq |
| GHG Emissions Category 2 | | |
| Indirect emissions from energy consumption | 18,31 | Tn CO ₂ eq |
| TOTAL | 18,31 | Tn CO₂ eq |
| GHG Emissions Category 3 | | |
| Emissions associated with shipments of finished products (criteria according to EN 16258): | | |
| ▶ Road transport | 32,94 | Tn CO ₂ eq |
| ▶ Rail transport | 0 | Tn CO ₂ eq |
| ▶ Air transport | 0 | Tn CO ₂ eq |
| ▶ Maritime transport | 0 | Tn CO ₂ eq |
| ▶ Inland waterways | 0 | Tn CO ₂ eq |
| Emissions from commuting to work | 172,58 | Tn CO ₂ eq |
| Emissions from business travel | 6,99 | Tn CO ₂ eq |
| TOTAL | 212,51 | Tn CO₂ eq |
| GHG Emissions Category 4 | | |
| Emissions associated with material supplies | 1317,60 | Tn CO ₂ eq |
| TOTAL | 1317,60 | Tn CO₂ eq |
| GHG Emissions Category 5 | | |
| Emissions associated with product use | 1578,85 | Tn CO ₂ eq |
| Emissions associated with product waste | 2,47 | Tn CO ₂ eq |
| TOTAL | 1581,32 | Tn CO₂ eq |

4.1.1. Consolidated GHG emissions using a location-based approach

For GHG emissions included in category 2, a location-based approach calculus has been also considered, using the data of emissions per kWh of the national grid. The calculus using this approach are included in the following table:

| | | | |
|---|--|-----------------|-----------------------------|
| Total carbon footprint (Tn CO₂ eq) | | 3.253,26 | Tn CO₂ eq |
| GHG Emissions Category 1 | | | |
| Direct emissions of fuel from mobile elements | | 29,12 | Tn CO ₂ eq |
| TOTAL | | 29,12 | Tn CO₂ eq |
| GHG Emissions Category 2 | | | |
| Indirect emissions from energy consumption | | 112,70 | Tn CO ₂ eq |
| TOTAL | | 112,70 | Tn CO₂ eq |
| GHG Emissions Category 3 | | | |
| Emissions associated with shipments of finished products (criteria according to EN 16258) | | 32,94 | Tn CO ₂ eq |
| Emissions from commuting to work | | 172,58 | Tn CO ₂ eq |
| Emissions from business travel | | 6,99 | Tn CO ₂ eq |
| TOTAL | | 212,51 | Tn CO₂ eq |
| GHG Emissions Category 4 | | | |
| Emissions associated with material supplies | | 1317,60 | Tn CO ₂ eq |
| TOTAL | | 1317,60 | Tn CO₂ eq |
| GHG Emissions Category 5 | | | |
| Emissions associated with product use | | 1578,85 | Tn CO ₂ eq |
| Emissions associated with product waste | | 2,47 | Tn CO ₂ eq |
| TOTAL | | 1581,32 | Tn CO₂ eq |

4.2. Methodology for data collection and quantification

As Teknoservice has an international supply chain, data collection is global in scope and therefore several different databases had to be used to reach the desired level of detail.

The emissions summary represents the best attempt to consolidate and standardize emissions data, providing a detailed explanation of the working methodology and estimates, in accordance with the requirements of ISO 14064-1:2019.

Section 3.3 provides an overview of emission sources and their respective data sources. Where an approximation or estimation has been required, the best available calculation methods have been used. Where two or more possible and equally valid estimates have been considered, the one that is most unfavourable in terms of the level of emissions produced has been considered.

4.2.1. Emissions from fuel consumption

The calculation of the category 1 emissions has been made according to the emission factors included in table A1 of the UNE-EN 16258:2013, relating the volume of fuel consumed to the CO₂ eq emitted into the atmosphere. The *well to wheel* factors has been considered to incorporate the consumption from the extraction of the raw material.

To calculate the volume of consumed fuel, it has been considered the data collected from the fuel invoices in Euro and applying an average value of diesel price for year 2024 (1,216 €/l), according to the data published by CETM. It has been taken as assumption that all the fuel is diesel to be conservative with the calculations.

4.2.2. Electrical Consumption

For the calculation of emissions derived from electricity consumption (market-based approach), determined as category 2, the value provided by the Ministry for Ecological Transition and Demographic Challenge has been taken as a reference, with the values corresponding to 2024, specifically for the companies that provided electricity supply to Teknoservice.

The data have been collected from invoices issued by the electrical company to Teknoservice.

4.2.3. Equipment consumption


Since the evaluated equipment is Energy Star compliant, it has been possible to establish the consumption that it will have during its useful life, which is estimated at 5 years. This value corresponds to the guarantee that Teknoservice gives to its equipment. Electric emissions per kWh has been considered as emission factor, using the emission factor provided by the Government for the country of sales.

4.2.4. Manufacture of components

The carbon footprint of the components of the product manufactured by Teknoservice have been taken in consideration for the calculations. This information has been reported by the different suppliers taking in consideration all their direct and indirect emissions. The system has been extended through the entire subcontracting chain to ensure that emissions from the extraction of the material are considered. The carbon footprints related to suppliers are not third-party verified.

4.2.5. Sending components from suppliers

The carbon footprint calculation tool created by DHL, and validated by SGS, has been used to calculate the emissions associated with the shipment of materials from the subcontractor to

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Teknoservice. This tool has considered the weight and volume of the packages, as well as the place of collection and destination to estimate the emissions produced during transport.

4.2.6. Sending products to customers

To avoid double counting, only the emissions associated with transport companies contracted by Teknoservice have been estimated. Those deliveries made by our own vehicles are considered in category 1 emissions through fuel consumption.

The emissions associated with transport companies have been made considering the composition of the vehicle fleet. Based on this composition, the average fuel consumption has been calculated, based on the guide for calculating the carbon footprint of road freight transport, issued by the AECOC in 2017.

It has been considered the number of items produced by Teknoservice for the current year of analysis.

4.2.7. Travel

The number of business trips made by Teknoservice staff have been considered. Emissions estimates have been made through the emissions calculation tool created by ICAO.

Concerning traveling of the personnel to the workplace, it has been considered that all the worker's residences are in a 20 km radius and applying this distance to all the employees to be more conservatives with the calculus. Average number of employees in year 2024 has been considered for the calculus. In addition, it is assumed that all the workers have a diesel and petrol vehicle, and they do not share vehicle. Emissions factors established for diesel and petrol emissions according to table A1 of EN 16258.

4.2.8. Waste treatment

To calculate the emissions associated with the treatment of electronic waste, the carbon footprint calculation guide created by the Basque Government has been used, considering the amount of waste produced. It has been considered that 100% of the products will be recycled at the end of its life. The emission factor used by this guide is 21 kg CO₂ eq per kg of electronic waste treated.

4.3. Information management procedures

GHG reporting and measurement has been performed to ensure compliance with the principles of ISO 14064-1:2019 and to be consistent with the intended use of the GHG inventory.

The procedures outlined below are designed to establish a structure and provide controls to ensure the accuracy and integrity of the inventory.

This GHG report also includes the following considerations:

- Responsibility and authority for the development of the inventory.
- Review and implementation of training for the team that establishes the inventory.
- Identification of organizational and system boundaries.
- Selection and review of GHG sources and sinks
- Details of quantification methods and considerations for their consistent application.

4.4. Determination of uncertainty

For this report corresponding to the year 2024, a more qualitative than quantitative evaluation has been carried out for the determination of uncertainty. With current tools and a variety of emission sources, our view is that a quantitative assessment would be complex and offer little validity in terms of statistical uncertainty. The applicability of these quantitative assessments will be reviewed in each reporting period.

The emissions inventory included in section 4.1 entails a certain degree of indetermination, especially about data provided by third parties.

Teknoservice works with a complex international network of collaborators, which involves third parties and includes a large amount of data, especially considering that this study is carried out from the extraction of the raw material to the final disposal of the product.

Available data, integration systems and business sensitivity can influence how broadcast information has been transmitted and interpreted throughout the supply chain. In any case, we have full confidence in the information provided by our partners.

Where there are uncertainties or omissions in existing data, a conservative approach has been taken.

Determination of degree of uncertainty:

| Activity data | Range of uncertainty |
|--|----------------------|
| Consumed fuel by Teknoservice's vehicles | A |
| Electric consumption | A |
| Consumed fuel due in internal transport | B |
| Emissions associated to business travels | C |
| Liters of consumed fuel by logistics companies | D |
| Emissions associated to the production of items | C |
| Transport emissions of the component from supplier to Teknoservice | B |
| Energy consumption of products | B |
| Weight of sold products | A |

| Emission source | Range of uncertainty |
|---|----------------------|
| Emissions associated to electricity consumption in Spain (Luzia Energía) per MWh, using market-based approach | A |
| Emissions associated to electricity consumption in Spain per MWh, using location-based approach | A |
| Emissions per Liter of diesel fuel consumed | A |
| Business trip in Europe | D |
| Business trip in Asia | D |
| Emissions associated to use of the equipment in Spain (National electricity mix without GoO) per kWh | A |
| Treatment of kg of WEEE | C |

The range of uncertainties are explained in the table below:


| Grade | Level of Certainty | Description |
|-------|--------------------|---|
| A | Very High | Data is highly accurate and verifiable. It is based on direct measurements, reliable records, or internationally recognized standards. |
| B | High | Data has a good level of accuracy, though it may be subject to minor variations. It includes estimates based on accepted methodologies. |
| C | Moderate | Data is subject to greater uncertainty due to reliance on assumptions or secondary sources. |
| D | Low | Data is highly uncertain due to a lack of detailed information or reliance on generalized assumptions. |

4.5. Changes from the base year

The selected base year for this analysis is 2019, which value is 1.909 Tn CO₂eq. This year is used as a reference to evaluate GHG emissions in subsequent periods, ensuring consistency and comparability of the data.

In accordance with Section 6.4.2 of ISO 14064, the base year must be recalculated under the following circumstances:

- ▶ Significant structural changes: Includes mergers, acquisitions, divestitures, or any other modifications to organizational boundaries that substantially affect reported emissions.
- ▶ Methodological changes: Adoption of new calculation methods, updated emission factors, or improvements in data accuracy that result in significant differences in estimated emissions.
- ▶ Identification of material errors: Correction of significant errors in the base year data detected through audits, reviews, or validations.
- ▶ Addition or removal of emission sources: Inclusion of new relevant emission sources or exclusion of previously considered sources due to changes in operations or system boundaries.

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- ▶ Revision of operational or reporting boundaries: Adjustments to the boundaries of direct or indirect emissions (Scope 1, Scope 2, Scope 3) to more accurately reflect organizational activities.

4.6. Elimination and reductions/increases

There are not removals of CO_{2eq}.

ANNEX 1

Traceability between the report and ISO 14064-1:2019

| Section of ISO 14064-1:2019 | Report section |
|-----------------------------|----------------|
| 9.3.1 (a) | 1.3 |
| 9.3.1 (b) | 1.5 |
| 9.3.1 (c) | 1.7 |
| 9.3.1 (d) | 2 |
| 9.3.1 (e) | 3 |
| 9.3.1 (f) | 4.1 |
| 9.3.1 (g) | 3.3 |
| 9.3.1 (h) | 4.6 |
| 9.3.1 (i) | 3.5 |
| 9.3.1 (j) | 4.1 |
| 9.3.1 (k) | 4.5 |
| 9.3.1 (l) | 4.5 |
| 9.3.1 (m) | 4.2 |
| 9.3.1 (n) | NA |
| 9.3.1 (o) | 3.4 |
| 9.3.1 (p) | 4.4 |
| 9.3.1 (q) | 4.4 |
| 9.3.1 (r) | 1.8.1 |
| 9.3.1 (s) | 1.8.2 |
| 9.3.1 (t) | 3.7 |
| 9.3.2 (a) | 1.4 |
| 9.3.2 (b) | NA |
| 9.3.2 (c) | NA |
| 9.3.2 (d) | NA |
| 9.3.2 (e) | NA |
| 9.3.2 (f) | 4.1 |
| 9.3.2 (g) | NA |
| 9.3.2 (h) | NA |
| 9.3.2 (i) | NA |
| 9.3.2 (j) | NA |
| 9.3.2 (k) | NA |