



LRQA Independent Assurance Statement relating to Amaris Consulting´s intellectual service carbon footprint: Carbon Brainprint calculator

This Assurance Statement has been prepared for MANTU GROUP SA in accordance with our contract.

Terms of engagement

LRQA España SLU (LRQA) was commissioned by MANTU GROUP SA to provide independent assurance of carbon footprint calculations for Amaris Consulting's intellectual service against the assurance criteria below to a limited level of assurance and materiality of the professional judgment of the verifier, using ISO 14064 - Part 3 for greenhouse gas data.

Our assurance engagement covered the automated carbon footprint calculator for Amaris Consulting intellectual services and its related documentation (herein Carbon Brainprint calculator V2), current as of June 2025, for one project from cradle to grave, and included specifically the following requirements:

- Verifying conformance with ISO 14067:2018 *Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification*

LRQA's responsibility is only to MANTU GROUP SA. LRQA disclaims any liability or responsibility to others as explained in the end footnote¹.

In collaboration with internal stakeholders, Amaris Consulting is responsible for collecting, aggregating, analysing, and presenting all the data and information within the calculator as well as for maintaining effective internal controls over the systems from which the report is derived. LRQA's responsibility was to carry out an assurance engagement on the Carbon Brainprint calculator & associate data in accordance with our contract with MANTU GROUP SA. Ultimately, the calculator has been approved by, and remains the responsibility of Amaris Consulting.

The opinion expressed is formed based on a limited level of assurance and at the materiality of the professional judgment of the verifier.

LRQA's approach

LRQA's assurance engagements has been carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Interviewing Amaris Consulting´s internal stakeholders to understand overall systems controlling the automated carbon footprint calculator for Amaris Consulting intellectual services and its related documentation;
- Interviewing the personnel responsible for programming the Automated Carbon Brainprint calculator to understand the basic logic with which it was designed;

¹The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



- Sampling consulting projects calculations from both the automated carbon footprint calculator for Amaris Consulting intellectual services and its related documentation; and
- Reviewing the management system compared with the criteria to confirm overall conformance.

LRQA's opinion

Based on LRQA's approach, nothing has come to our attention that would cause us to believe that Amaris Consulting has not, in all material respects: met the requirements of the above criteria; and covered all the issues that are important to the stakeholders and users of the Carbon Brainprint calculator.

Recommendations

Although the verification has been successfully completed and the review of the calculation methodologies and data consolidation processes resulted in a successful outcome, it is recommended that Amaris Consulting continue increasing the granularity of the calculation at the project level. Furthermore, the company should progress in the adaptation and validation process of data provided by MANTU GROUP's global carbon footprint prior to its integration into project-specific assessments. These measures are essential to ensure the accuracy and traceability of reported outcomes.

LRQA's standards, competence, and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – *Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 Conformity audit – *Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 11 July 2025

A handwritten signature in blue ink, appearing to read 'Silvia Matabuena', is written over a horizontal line.

Silvia Matabuena Durango

LRQA Lead Verifier

On behalf of LRQA Limited

LRQA reference number: FQA00002982

This Assurance Statement is subject to the provisions of this legal section:

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