



LRQA Independent Assurance Statement

Relating to MANTU GROUP SA's GHG Report for the calendar year 2024

Terms of Engagement

This Assurance Statement has been prepared for MANTU GROUP SA.

LRQA was commissioned by MANTU GROUP SA to assure its GHG Report for the calendar year 2024, (hereafter referred to as "the Report").

The Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions related to transportation, products used by the company, use of products from the organization and investments.

MANTU GROUP SA's geographical boundary includes its headquarter operations located in Geneva (Switzerland) and all entities listed in Annex A to this Assurance Statement. The main activities of Mantu include providing guidance and services to businesses and entrepreneurs through its brands. The GHG emissions have been consolidated using a financial control approach.

Management Responsibility

In collaboration with internal stakeholders, MANTU GROUP SA's sustainability department was responsible for preparing the claim, report and conformity with ISO 14064-1:2018 as well as for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with MANTU GROUP SA.

Ultimately, the Report has been approved by, and remains the responsibility of MANTU GROUP SA.

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2018, '*Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- reviewed processes related to the control GHG emissions data and records;
- reviewed activity data at a summarised source data;
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records; and
- verified historical GHG emissions data and records at an aggregated level for the calendar year 2024.

Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a limited level of assurance at a materiality of 5% for all Categories. The opinion expressed in this Assurance Statement has been accordingly formed.



LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the GHG emissions are not materially correct for direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions related to transportation, products used by the company, use of products from the organization and investments disclosed in the Report as summarized in Table 1 below. The Report has been prepared in conformance with ISO 14064-1:2018.

LRQA's Recommendations

Although Mantu has already implemented internal controls and an internal verification process, it is recommended to progress towards a more systematic and structured approach, including:

- Improving the documented procedures to define more precisely the controls and the responsibilities related to the data collection and consolidation at the office management level.
- Implementing automated controls and a control dashboard to facilitate easier detection and flagging of anomalies or unusual data.

In order to effectively demonstrate the results of implemented actions aligned with expectations with the stakeholders, it is recommended to:

- Improve the uncertainty calculation to clearly demonstrate progress toward more accurate data.
- Define carbon intensity KPIs linked to activity levels, allowing the demonstration of improvements even when overall activity increases.

Regarding the emissions calculations, certain simplifications could be achieved, particularly for mobile combustion (by using fuel data) and fugitive emissions, to streamline the process while maintaining accuracy.

Signed

Dated: 10 April 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: FQA00002745



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Table 1. Summary of MANTU GROUP SA, GHG Emissions Report 2024

Scope of GHG emissions	Tonnes CO ₂ e (market-based)	Tonnes CO ₂ e (location-based)
Total emissions	14 730	14 675
Direct GHG emissions (Category 1)	599	599
Stationary combustion	15	15
Fugitive Emissions	124	124
Mobile Combustion	461	461
Indirect GHG emissions from imported energy (electricity) (Category 2, Market-based)	501	N/A
Indirect GHG emissions from imported energy (electricity) (Category 2, Location-based)	N/A	446
Indirect GHG emissions from transportation (Category 3)	5 102	5 102
Business travel	1 297	1 297
Employee commuting	3 794	3 794
Upstream transportation and distribution	10	10
Downstream transportation and distribution	<1	<1
Indirect GHG emissions from products used by the organization (Category 4)	6 060	6 060
Purchased goods and services	4 404	4 404
Capital goods	1 318	1 318
Upstream leased assets	59	59
Waste management	17	17
Fuel and energy related activities	263	263
Indirect GHG emissions associated with the use of products from the organization (Category 5)	2 467	2 467
Use of sold products	2 467	2 467
End-of-life treatment of sold products	<1	<1
Indirect GHG emissions from other sources (Category 6)	<1	<1
Investments	<1	<1
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018.		

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Annex A. List of Consolidated entities included in GHG Report for 2024:

Company Code Name	Company Name	Country
7CFR	Paris Labs	France
ACEBCN	Ace & Perry	Spain
ACECH	Ace & Perry	Switzerland
AMAAUT	Amaris Technologies GMBH	Austria
AMABE	Amaris Consulting Belgium SPRL	Belgium
AMABRA	Amaris Do Brasil Assessoria Empresarial	Brazil
AMACAN	Amaris Conseil INC	Canada
AMACIV	Amaris Consulting ci SARL	Ivory Coast
AMACL	Amaris Consulting	Chile
AMACN	Amaris Technology Consulting co., LTD	China
AMACNK	Amaris Management Co. LTD	China
AMACOL	Amaris Consulting	Colombia
AMACZ	Amaris Technologies	Czech Republic
AMADNK	Amaris Consulting ApS	Denmark
AMAESP	Amaris Espana Estrategia e Innovacion Tecnologica SL	Spain
AMAFR	Amaris France SAS	France
AMAGER	Amaris Deutschland GMBH	Germany
AMAGRC	Amaris M.I.K.E.	Greece
AMAHCN	Amaris Consulting Limited	Hong Kong
AMAIND	Amaris Consulting India Private Limited	India
AMAIRL	Amaris Limited	Ireland
AMAJPN	Amaris Japan	Japan
AMALUX	Amaris Luxembourg SARL	Luxembourg
AMAMAR	Amaris Technology	Morocco
AMAMEX	Amaris Consulting SA de CV	Mexico
AMAMRU	Amaris Consulting	Mauritius
AMAMUT	Amaris Technologies Limited	Mauritius
AMANL	Amaris Netherlands b.v.	Netherlands
AMAPHP	Amaris Consulting INC.	Philippines
AMAPL	Amaris Technologies Poland Spółka z Ograniczoną Odpowiedzialnością	Poland
AMAPT	Amarislusa, LDA	Portugal

Company Code Name	Company Name	Country
AMARO	Amaris Technologies & Consulting	Romania
AMASGP	Amaris Consulting PTE. LTD.	Singapore
AMASWE	Amaris A.B.	Sweden
AMATEC	Amaris Technologies GMBH	Switzerland
AMATHA	AMARIS CONSULTING LLC	Thailand
AMATUN	Amaris Consulting Tunisia	Tunisia
AMATUR	Amaris Teknoloji Istanbul Danismanlik Limited Sirketi	Turkey
AMAUAE	Amaris FZE	United Arab Emirates
AMAUSA	Amaris Corporation	United States
AMAVLA	Amaris Vlaanderen	Belgium
AMAVN	Amaris Vietnam Company Limited	Vietnam
AMAZAF	Amaris Management (PTY) LTD.	South Africa
APAC	Amaris Asia Pacific LTD	Hong Kong
ATALANTA	ATALANTA SAS	France
COMUNI	Comunity	Switzerland
CONS	Amaris Consulting SARL	Switzerland
CONSUUK	Amaris Consulting UK LTD	United Kingdom
EPOKA	Epoka	France
HCNK	Amaris Management Limited	Hong Kong
HRAU	Amaris HRMS Consulting	Australia
HRCH	HRMS Suisse SA	Switzerland
HRCN	Human Resources & Management Systems Shanghai	China
HRIN	HRMS Consulting India Private Limited	India
HRMC	HRMS Consulting	Monaco
HRMY	Amaris HRMS Consulting Sdn. Bhd.	Malaysia
HRSG	Human Resources & Management Systems Consulting Asia Pacific	Singapore
HRUS	HRMS Consulting USA, INC.	United States
HRVN	Cong ty TNHH Human Resources & Management Systems Consulting Vietnam	Vietnam

Company Code Name	Company Name	Country
IAFR	Inner Action France SARL	France
ITASAP	Amaris is S.R.L	Italy
ITATEC	Amaris Technologies SRL	Italy
LABINO	Amaris research unit	France
LBCBE	LittleBIG Belgium SRL	Belgium
LBCCAN	Plateforme LBC INC.	Canada
LBCESP	Little Big Connection, Sociedad Limitada	Spain
LBCFR	Little Big Connection SAS	France
LBCIND2	LITTLE BIG CONNECTION INDIA PRIVATE	India
LBCSGP	Little Big Connection Asia PTE. LTD	Singapore
MANA	Amaris Management SARL	Switzerland
NJOBS	Ace & Perry	France
NOVFR	Novelab	France
OBDLUX	Onboard SARL	Luxembourg
PORTAL	Portalia	France
RESP3C	RESP3CT SAS	France
SSTCH	SST Events Experiences SA	Switzerland
SSTCOM	SST Communication SARL	France
SSTFR	Events Experiences SARL	France
STORRP	Storr Partners LTD	United Kingdom
TECTUN	Amaris Technology Consulting	Tunisia
VDS	Valuement Digital Solutions SRL	Italy
VEE	Valuement Eastern Europe SL	Romania
VFR	Valuement France SASU	France
VGR	Valuement Group SRL	Italy
VHO	Valuement Holding	Italy
VIT	Valuement Italia SRL	Italy
VME	Valuement Middle East DMCC	United Arab Emirates
VNO	Valuement Nordic Aps	Denmark
VRU	Valuement Russia OOO	Russia
MANTUG	Mantu Group	Switzerland
LBCCH	LittleBig Connection Switzerland SARL	Switzerland
LBCPT	LittleBig Connection Portugal	Portugal
NEUROPROFILER	Neuroprofiler NG	France