



LRQA Independent Assurance Statement

Relating to MANTU GROUP SA's GHG Report for the calendar year 2023

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 2023, (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 at 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 Financial Control.

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:

- conducted remote visit of the facilities and 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 2023.



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

Even the verification has been successfully completed, and a thorough review of the calculations and data consolidation process has been carried out with a positive result, MANTU GROUP SA must continue working on data automatization, accuracy of key data as well as baseline approach to accurately demonstrate the results of implemented action plans according to the decarbonisation strategy of MANTU.

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

Signed

Silvia Matabuena Durango

LRQA Lead Verifier

On behalf of LRQA Limited

LRQA reference number: FQA00002745

Dated: 26 April 2024





Table 1. Summary of MANTU GROUP SA, GHG Emissions Report 2023

Scope of GHG emissions	Tonnes CO₂e (market-based)	Tonnes CO₂e (location-based)
Total emissions	9 422	9 368
Direct GHG emissions (Category 1)	785	785
Fugitive Emissions	280	280
Mobile Combustion	495	495
Stationary combustion	10	10
Indirect GHG emissions from imported energy (electricity) (Category 2, Market-based)	381	N/A
Indirect GHG emissions from imported energy (electricity) (Category 2, Location-based)	N/A	327
Indirect GHG emissions from transportation (Category 3)	2 162	2 162
Business travel	1 598	1 598
Employee commuting	555	555
Upstream transportation and distribution	9	9
Downstream transportation and distribution	0	0
Indirect GHG emissions from products used by the organization (Category 4)	4 315	4 315
Purchased goods and services	3 372	3 372
Fuel and energy related activities	232	232
Waste management	56	56
Capital goods	607	607
Upstream leased assets	48	48
Indirect GHG emissions associated with the use of products from the organization (Category 5)	1 777	1 777
Use of sold products	1 777	1 777
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.		

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

LRQA Group Limited, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.
Copyright © LRQA, 2024



Annex A. List of entities included in GHG Report:

Company Code Name	Company Name	Country	Brand
HRAU	HRMS Australia	Australia	Amaris Consulting
AMAAUT	Amaris Technologies GmbH	Austria	Amaris Consulting
AMABE	AMARIS Consulting Belgium SPRL	Belgium	Amaris Consulting
AMAVLA	AMARIS VLAANDEREN	Belgium	Amaris Consulting
LBCBE	LittleBIG Belgium SRL	Belgium	Little Big Connection
AMABRA	AMARIS DO BRASIL ASSESSORIA EMPRESARIAL	Brazil	Amaris Consulting
AMACAN	AMARIS CONSEIL INC	Canada	Amaris Consulting
LBCCAN	PLATEFORME LBC INC.	Canada	Little Big Connection
AMACL	AMARIS CONSULTING SPA	Chile	Amaris Consulting
AMACN	Amaris Technology Consulting Co. Ltd.	China	Amaris Consulting
AMACNK	KLB Group (Shanghai) Co	China	Amaris Consulting
HRCN	HRMS Shanghai	China	Amaris Consulting
AMACOL	AMARIS CONSULTING SAS	Colombia	Amaris Consulting
AMACZ	Amaris Technologies	Czech Republic	Amaris Consulting
AMADNK	Amaris Consulting ApS	Denmark	Amaris Consulting
VNO	Valuement Nordic	Denmark	Valuement
7CFR	Paris Labs	France	Pixel Alliance/Seven Circles
ACEFR	Next Jobs	France	Other
AMAFR	Amaris France SARL	France	Amaris Consulting
ATALANTA	ATALANTA	France	Amaris Consulting
EVOLIS	EVOLIS AMARIS	France	Amaris Consulting
HRFR	INNER ACTION FRANCE SARL	France	Amaris Consulting
LABINO	950 route des Colles, Les Templiers	France	Other
LBCFR	Little Big Connection	France	Little Big Connection
NOVFR	NOVELAB	France	Novelab
PORTAL	PORTALIA	France	Portalia
RESP3C	RESP3C	France	Arneo
SSTCOM	SST COMMUNICATION SARL	France	Revibe
SSTFR	EVENTS EXPERIENCES SARL	France	Revibe
VFR	Valuement France	France	Valuement
AMAGER	Amaris Deutschland GmbH	Germany	Amaris Consulting
AMAGRC	Amaris Greece	Greece	Amaris Consulting
AMAHCN	Amaris Consulting Limited	Hong Kong	Amaris Consulting
APAC	Amaris Asia Pacific LTD	Hong Kong	Amaris Consulting
HCNK	AMARIS MANAGEMENT LIMITED	Hong Kong	Amaris Consulting



Company Code Name	Company Name	Country	Brand
AMAIND	AMARIS CONSULTING INDIA PRIVATE LIMITED	India	Amaris Consulting
HRIN	HRMS Consulting India Private Limited	India	Amaris Consulting
LBCIND2	LITTLE BIG CONNECTION INDIA PRIVATE	India	Little Big Connection
AMAIRL	AMARIS LIMITED	Ireland	Amaris Consulting
ITASAP	AMARIS IS S.R.L	Italy	Amaris Consulting
ITATEC	Amaris Technologies SRL	Italy	Amaris Consulting
VDS	Valuement Digital Solutions SRL	Italy	Valuement
VGR	Valuement Group	Italy	Valuement
VHO	Valuement Holding	Italy	Valuement
VIT	Valuement Italia	Italy	Valuement
AMACIV	AMARIS CONSULTING CI SARL	Ivory Coast	Amaris Consulting
AMAJPN	AMARIS JAPAN	Japan	Amaris Consulting
AMALUX	Amaris Luxembourg SARL	Luxembourg	Amaris Consulting
OBDLUX	ONBOARD SARL	Luxembourg	Other
HRMY	HRMS CONSULTING	Malaysia	Amaris Consulting
AMAMRU	Mauwice	Mauritius	Amaris Consulting
AMAMUT	The Cubicle - The Cubicle, 3rd Floor, 35	Mauritius	Amaris Consulting
AMAMEX	Ama Ris Consulting SA de CV	Mexico	Amaris Consulting
HRMC	HRMS CONSULTING	Monaco	Amaris Consulting
AMAMAR	AMARIS TECHNOLOGY	Morocco	Amaris Consulting
AMANL	AMARIS NETHERLANDS B.V.	Netherlands	Amaris Consulting
AMAPHP	AMARIS CONSULTING Inc.	Philippines	Amaris Consulting
AMAPL	AMARIS TECHNOLOGIES POLAND SPÓLKA Z OGRA	Poland	Amaris Consulting
AMAPT	AMARISLUSA - ESTRATEGIA, TECNOLÓGICA	Portugal	Amaris Consulting
AMARO	Amaris Technologies & Consulting	Romania	Amaris Consulting
VEE	Valuement Eastern Europe	Romania	Valuement
VRU	Valuement Russia	Russia	Valuement
AMASGP	AMARIS CONSULTING PTE. LTD.	Singapore	Amaris Consulting
HRSG	HUMAN RESOURCES&MANAGEMENT ASIA PACIFIC	Singapore	Amaris Consulting
LBCSGP	LITTLE BIG CONNECTION ASIA PTE. LTD	Singapore	Little Big Connection
AMAZAF	Amaris Management (Pty) Ltd.	South Africa	Amaris Consulting
ACEBCN	Ace & Perry	Spain	Other
AMAESP	Amaris Espana estrategia e innovacion te	Spain	Amaris Consulting
LBCESP	Little Big Connection, Sociedad Limitada	Spain	Little Big Connection
AMASWE	AMARIS A.B	Sweden	Amaris Consulting



Company Code Name	Company Name	Country	Brand
ACECH	Ace & Perry	Switzerland	Other
AMATEC	Amaris Technologies SARL	Switzerland	Amaris Consulting
COMUNI	ComUnITy	Switzerland	Community
CONS	Amaris Consulting SARL	Switzerland	Amaris Consulting
HRCH	HRMS Suisse	Switzerland	Amaris Consulting
MANA	Amaris Management SARL	Switzerland	Amaris Consulting
MANTUGR	Mantu Group SA	Switzerland	Mantu
SSTCH	SST EVENTS SA	Switzerland	Revibe
AMATHA	AMARIS CONSULTING LLC	Thailand	Amaris Consulting
AMATUN	AMARIS Consulting Tunisia	Tunisia	Amaris Consulting
TECTUN	AMARIS TECHNOLOGY CONSULTING	Tunisia	Amaris Consulting
AMATUR	Amaris Turkey	Turkey	Amaris Consulting
AMAUAE	Amaris FZE	United Arab Emirates	Amaris Consulting
VME	Valuement Middle East DMCC	United Arab Emirates	Valuement
CONSUUK	Amaris Consulting UK LTD	United Kingdom	Amaris Consulting
STORRP	STORR Partners Ltd	United Kingdom	Other
AMAUSA	AMARIS CORPORATION LTD	USA	Amaris Consulting
HRUS	HRMS CONSULTING USA Inc.	USA	Amaris Consulting
AMAVN	CONG TY TNHH AMARIS VIET NAM	Vietnam	Amaris Consulting
HRVN	CONG TY TNHH HUMAN RESOURCES VN	Vietnam	Amaris Consulting