



# **LRQA Independent Assurance Statement relating to Amaris Consulting 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's to provide independent assurance on carbon footprint calculations for Amaris Consulting's intellectual service against the assurance criteria below to a limited level of assurance and materiality of 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 documentations (herein Carbon Brainprint calculator V1), current as of June 5, 2024, for 1 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 Amaris Consulting. LRQA disclaims any liability or responsibility to others as explained in the end footnote. 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 system 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 Amaris Consulting. Ultimately, the calculator has been approved by, and remains the responsibility of Amaris Consulting.

## **LRQA's Opinion**

The opinion expressed is formed based on a limited level of assurance and at the materiality of the professional judgment of the verifier. 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. The tool has been prepared in conformance with ISO 14067:2018 (Annex C. The CFP Systematic Approach)

## **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, Amaris Consulting must continue working on automatization, and granularity by project to accurately demonstrate the results of implement action plans according to the decarbonisation strategy of the company.



### **LRQA's approach**

LRQA's assurance engagements are 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 internal stakeholders to understand overall systems controlling the automated carbon footprint calculator for Amaris Consulting intellectual services and its related documentations.
- Interviewing the personnel responsible for programming the Automated Carbon Brainprint calculator to understand the basic logic with which it was designed.
- Sampling check consulting projects calculation from both the automated carbon footprint calculator for Amaris Consulting intellectual services and its related documentations; and
- Reviewing management system compared with the criteria to confirm overall conformance.

### **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: 5 June 2024

A handwritten signature in blue ink, appearing to read 'Silvia Matabuena Durango', is written over a blue oval-shaped stamp.

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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