



# ASSURANCE STATEMENT

## SGS-CSTC'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE LINUX TECNOLOGY, S.L.'S 2023 ENVIRONMENTAL PERFORMANCE REPORT

### NATURE OF THE ASSURANCE/VERIFICATION

SGS-CSTC STANDARDS TECHNICAL SERVICES CO., LTD. (hereinafter referred to as SGS) was commissioned by LINUX TECNOLOGY, S.L. (thereafter as "LINUX TECNOLOGY") to conduct an independent assurance for the LINUX TECNOLOGY'S 2023 Environmental Performance Report (hereinafter as the Report).

### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all LINUX TECNOLOGY'S Stakeholders.

### RESPONSIBILITIES

The relevant information in the LINUX TECNOLOGY'S 2023 Environmental Performance Report verified in this assurance process is the responsibility of the management and relevant functional departments of LINUX TECNOLOGY. SGS has not been involved in the preparation of any of the material related to these data.

Our responsibility is to express an opinion on the data within the scope of verification with the intention to inform all LINUX TECNOLOGY'S stakeholders.

### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organisation's reporting practices and other organizational detail, GRI 3 2021 for organisation's process of determining material topics, its list of material topics and how to manages each topic, and the guidance on levels of assurance contained within the AA1000 series of standards or ISAE3000.

The assurance of this Specify Performance Information has been conducted according to the following Assurance Standards:

- SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)

Assurance has been conducted at a moderate level of scrutiny.

### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the selected 2023 environment Specify Performance Information listed below. Other data and information disclosed were not included in this assurance process.

Indicator	Unit	Quantity
Scope 1 GHG emissions ( Mobile combustion of gasoline and diesel )	tCO <sub>2</sub> e	25.99
Scope 2 GHG emissions ( Purchased electricity used in LINUX's office, warehouse and vehicle )	tCO <sub>2</sub> e	5.56
<b>Total energy consumption</b>	GJ	487.80
Total fuel consumption within the organization from non-renewable sources	GJ	368.19
Total electricity consumption	GJ	119.61
<b>Total water consumption</b>	m <sup>3</sup>	44

### ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, remote interviews with relevant employees and departments located in Carabana Street, plot 29 ground floor 2º, postal code 28925, Ventorro del Cano Industrial Park, Alcorcon, Madrid, Spain, documentation and record review and validation with employees relevant by login related systems.

### **LIMITATIONS AND MITIGATION**

This assurance methodology is group verification, only the original data for office located in Carabana Street, plot 29 ground floor 2º, postal code 28925, Ventorro del Cano Industrial Park, Alcorcon, Madrid, Spain and warehouse located in Nobel Prize Avenue, number 28, Unit 19, postal code 28850, Torrejón de Ardoz, Madrid, Spain has been traced.

The assurance process only involved interviews with the heads of relevant departments and certain employees of headquarters as well as validation of relevant documents. No external stakeholder involved.

The GHG data within the scope of this assurance has not been verified by an external third party, and the remote assurance of this data is only based on sampling. The assurance does not include the identification of emission sources, and is only for the emission sources identified by the LINUX TECHNOLOGY.

Only Specify Performance Information selected were involved in the assurance process, other information was not involved.

### **STATEMENT OF INDEPENDENCE AND COMPETENCE**

The SGS Group of companies is the world leader in inspection, testing and verification, operating in multiple countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from LINUX TECHNOLOGY, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment.

### **FINDINGS AND CONCLUSIONS**

#### **ASSURANCE/VERIFICATION OPINION**

On the basis of the methodology described and the verification work performed, the relevant information in the LINUX TECHNOLOGY's 2023 Environmental Performance Report verified in this assurance process is accurate, reliable and provides a fair representation of LINUX TECHNOLOGY sustainability activities' performance in 2023. The assurance team is of the opinion that these data can be used by the Reporting Organization's Stakeholders.

Signed:



For and on behalf of SGS-CSTC

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