

Ref No: 02/907-374100-02

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in the period
01/01/2024 - 31/12/2024 for

GOR FACTORY

Ctra. Santomera a Abanilla, km 8,8. 30620, Murcia (España)

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

GHG PROTOCOL

For the following activities: "Wholesale trading of textiles products and other promotional items. (Roly and Stamina brand). Screen printing and stamping of textile products and other promotional items. (Roly and Stamina brand)."

Approved by



Ana Viñado Huguet

Director of Sustainability and Climate Change

Date: *view digital signature*

SGS Tecnos S.A.U.

C/Trespaderne 29, Edificio Barajas I, 2ª Planta, 28042 – Madrid (España)

www.sgs.es



This Opinion is not valid without the full verification scope, objectives, criteria and conclusion available included in the schedule

Greenhouse Gases Verification Opinion

GOR FACTORY provided the GHG statement based on the requirements of GHG Protocol. The GHG emissions for the year 2024 have been verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emissions are broken down into the following categories:

t CO2e	Year 2024
Scope 1- Direct GHG emissions	122
Scope 2- Electricity indirect GHG emissions	568
Scope 3- Other indirect GHG emissions	7.230
TOTAL	7920

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to provide a limited level of assurance that the CO2 equivalent emissions for the year 2024 are fairly stated. Our verification of the GHG Statement of GOR FACTORY includes the evaluation of the GHG information system, its control, and its notification protocol. This verification has included the collection of evidence supporting the reported data, and the verification of the correct application of GOR FACTORY procedures.

Opinion

Based on the process and procedures conducted, SGS concludes that there is no evidence that the presented GHG statement:

- Is not materially correct and is not a fair representation of GHG data and information, and
- Has not been prepared in accordance with the requirements of GHG Protocol, in relation to its quantification, control and notification.

This opinion shall be interpreted with the GHG statement "Informe de Huella de Carbono 2024 GOR FACTORY.Versión.2 (7/11/2025)" as a whole.



Note: This Opinion is issued, on behalf of Client, by SGS Tecnos S.A.U. ("SGS") under its General Conditions included in http://www.sgs.com/terms_and_conditions.htm. A full copy of this opinion and the supporting GHG Statement may be consulted at GOR FACTORY. This Opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

Schedule Accompanying Greenhouse Gas Verification Opinion

SGS has been contracted by GOR FACTORY, for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by GOR FACTORY in their GHG statement "Informe de Huella de Carbono 2024 GOR FACTORY.Versión.2 (7/11/2025)", covering the period 01/01/2024 - 31/12/2024 and considering 2024 as the base year.

Responsibilities

The Environmental Manager of GOR FACTORY is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the GHG emissions as provided in their GHG Statement for the period 01/01/2024 - 31/12/2024,

SGS conducted a third party verification following the requirements of GHG Protocol and ISO 14064-3:2019 of the provided GHG statement "Informe de Huella de Carbono 2024 GOR FACTORY.Versión.2 (7/11/2025)", for the period 01/01/2024 - 31/12/2024.

Level of Assurance

The level of assurance agreed for the assignment is a limited level of assurance.

Scope

GOR FACTORY has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of GHG Protocol in their facilities located in Ctra. Santomera a Abanilla, km 8,8. 30620, Murcia (España):

- Gor Factory, S.A. (Comercio al por mayor de textiles),
- CMS Picking Global Logistics, S.L. (Serigrafía de productos textiles y publicitarios. Preparación de pedidos)
- AMD Stocking and Transportation, S.L. (Depósito y almacenamiento de mercancía)



The reporting boundaries have been:

- Scope 1: Direct GHG emissions:
 - Emissions from stationary combustion (diesel B) in the generator set and PCI pump.
 - Emissions from mobile combustion (B7, E5, AdBlue) in company vehicles (cars, vans, and trucks).
 - Fugitive emissions from air conditioning equipment in the factory and offices (HFC), transformer substations (SF6), and CO2 fire extinguishers.
- Scope 2: Electricity indirect GHG emissions
 - Indirect emissions caused by imported electricity
- Scope 3: Other indirect GHG emissions:
 - Goods and services purchased (Water, paper, cardboard, PE and PP plastics, chemicals)
 - Commuting trips by employees (mobility survey)
 - Business trips (air and rail)
 - Upstream transport and distribution (maritime)
 - Downstream transport and distribution (maritime and land)

The exclusions have been:

- Scope 3: Other indirect GHG emissions:
 - Capital goods
 - Upstream leased assets
 - Use of sold product
 - End of product lifecycle

The organizational boundaries were established following the **operational** control approach.

This engagement covers verification of emissions and removals of greenhouse gases included within the organization's boundaries and meets the requirements of ISO 14064-3:2019.

- **Title and description of activities:** Verification of the GHG statement for GOR FACTORY year 2024.
- **Location of the activities:** Ctra. Santomera a Abanilla, km 8,8. 30620, Murcia (España).
- **Activities of the organization:** "Wholesale trading of textiles products and other promotional items. (Roly and Stamina brand). Screen printing and stamping of textile products and other promotional items. (Roly and Stamina brand)."
- Types of **GHGs** included: CO₂, CH₄, N₂O, HFCs, SF₆, NF₃ and PFC.
- The **verification** period is: 01/01/2024 - 31/12/2024



Objectives

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO2 equivalent emissions are as declared by the organization's GHG statement.
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.
- Whether the inventory system complies with the criteria and scope established in the GHG Protocol.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-3:2019.

Materiality

The materiality required of the verification was considered by SGS to be below 10%.



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