



## Verification Statement by Bureau Veritas Hellas M.A.E to

### ΚΑΤΡΑΔΗΣ ΒΕΠΛ

We (Bureau Veritas Hellas M.A.E.) as third party verification body, have verified in accordance with ISO 14064-1:2018, the GHG assertion as provided in the form of Greenhouse Gas Emissions (GHG) report “*Έκθεση απογραφής αερίων του θερμοκηπίου F.G.PE.05.02 26/7/2023*” covered the period “2022/ 1<sup>st</sup> January 2022 – 31 December 2022”, of the company:

Name: KATRADIS VEPL S.A

Address: Psaron 11 & M.Botsari, 186 48, Piraeus, GREECE  
(hereinafter referred to as ‘the company’)

The GHG emissions calculated as reported are:

	kg CO2 eq	CO2 kg	CH4 kg	N2O kg	NF3	SF6	CF Cs	HCF Cs	HF Cs	PFCs	Other
<b>Category 1</b>	<b>22.305</b>	<b>22.092</b>	<b>1,36</b>	<b>0,64</b>	0	0	0	0	0	0	0
1.1 Direct emissions from stationary combustion											
1.2 Direct emissions from mobile combustion	22.305	22.092	1,36	0,64							
1.3 Direct process emissions and removals arise from industrial processes											
1.4 Direct fugitive emissions arise from the release of GHG in anthropogenic systems											
1.5 Change and Forestry											
<b>Category 2</b>	<b>63.187</b>										
2.1 Indirect emissions from imported electricity	63.187										
2.2 Indirect emissions from imported energy											
<b>Total kg CO2 eq</b>	<b>85.493</b>										
<b>Total tn CO2 eq</b>	<b>85</b>										



## Roles and Responsibilities of the company and the Verifiers

**The company** is solely responsible for the preparation of the GHG Emissions Report and the information and assessments contained within it. The assertion has been prepared by the company for the company KATRADIS VEPL S.A covering year 2022 GHG emissions

In accordance with the terms of our quotation dated **31/03/2023**, it is our responsibility to perform an independent verification, based on our examination of the GHG Assertion for the year 2022 and to report a verification statement to you. We also report if, in our opinion:

- any information or assessments relating to the assertion are inconsistent; or
- we have not received all the information and explanation that we require to conduct our examination

## Objectives

By reviewing the GHG assertion and relevant objective evidence, we independently review and report, if the GHG emissions are as declared and reported in company's GHG assertion and if the data reported are relevant, complete, consistent, accurate and transparent.

## Scope and criteria

We conducted our verification in accordance with ISO14065:2020 and ISO17029:2019.

This involved examining evidence to give us reasonable assurance that the amounts and disclosures relating to the GHG assertion have been properly prepared in accordance with ISO14064-1:2018.

It also involved assessing, where necessary, the estimates and assumptions made by the company in preparing the assertion and considering the overall adequacy of the presentation of the assertion in the calculation record.

Claim of the company: *Έκθεση απογραφής αερίων του θερμοκηπίου F.G.PE.05.02*

Organizational boundaries:

The following facilities are included:

Code	Description	Address	Operation Control
AS01	Office*	Psaron 11 & M.Botsari, 186 48, Piraeus	Full

\*basement and 1<sup>st</sup> floor

Physical infrastructure, activities, technologies and processes: Fabrication and assembly of steel wire ropes and slings. Trading and worldwide sales network of steel wire ropes, synthetic ropes, slings, chains, relevant marine accessories, deck equipment, beacon buoys, harbor signalling lights, anti-pollution equipment, safety ladders, fenders, bollards and general marine equipment. Provision of after sales technical support service. Inspection and testing of towing, lifting, supporting and mooring equipment.

GHG sources: category 1, 2

Types of processes emitting GHGs:

Sources included in Scope 1 emissions: Combustion of carbon-containing fuels in mobile equipment  
Sources included in Scope 2 emissions: indirect emissions from purchased and consumed electricity.

Types of GHGs emitted: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O

Time period verified: 1<sup>st</sup> January 2022 – 31 December 2022



### Level of assurance and materiality

The level of assurance agreed is reasonable.

The materiality level of the verification agreed is 5%.

### Conclusion

We planned and performed our examination, so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the relevant data are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the GHG Assertion.

Our work was planned to give us the basis for an opinion on whether or not the amounts and disclosures relating to the GHG assertion of the company KATRADIS VEPL S.A performing “: Fabrication and assembly of steel wire ropes and slings. Trading and worldwide sales network of steel wire ropes, synthetic ropes, slings, chains, relevant marine accessories, deck equipment, beacon buoys, harbor signalling lights, anti-pollution equipment, safety ladders, fenders, bollards and general marine equipment. Provision of after sales technical support service. Inspection and testing of towing, lifting, supporting and mooring equipment” have been properly prepared in accordance with ISO14064-1:2018.

The main elements of our examination were:

Review of the compliance with the requirements of ISO14064-1.

Review of the emissions data prepared by KATRADIS VEPL S.A

Review of operational processes, GHG sources, fuel types input/export and production from the eligible processes

Identification of the GHG emissions information process flow

Interviews with staff responsible for data collection and reporting

Testing on a sample basis of the systems and calculation methodologies used for data collection, manipulation and reporting

Testing on a sample basis of the documented evidence supporting the relevant data and related disclosures

GHG emissions for the year 2022 are verified to be 85 tones of CO<sub>2</sub> equivalent to a reasonable level of assurance and consistent with the agreed objectives, scope and criteria.

Above total emissions are allocated as below:

GHG sources

Category 1: **22,305** tones of CO<sub>2</sub> equivalent

Category 2: **63,187** tones of CO<sub>2</sub> equivalent

Our verification has not identified material errors in the GHG emissions report.



## Opportunities for Improvement

Without qualifying our opinion, in the course of our work, a number of opportunities/issues have been identified. These are reported in our document BV GHG report.

## Opinion

In our opinion, we verify that the GHG assertion has been prepared and calculated in accordance with ISO14064-1:2018, is materially correct and is a fair presentation of the GHG data and information.

## Signed on behalf of Bureau Veritas Hellas M.A.E.

I&F General Manager: Maria Chachali

Address: 23, Etolikon str., 18545 Piraeus, Greece

Date: 31.07.2023

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