



Declaration of Conformity

Certificate number:
DNV-2025-ASR-761389

Certificate Validity:
November 13th, 2026

Verification for **Carbon Footprint** of:

LAYDE STEEL S.L.U.

Eguzkitza Auzoa Auzoa, 11, 48200 Durango, Biscay

Is content with:

UNE-EN ISO 14064-1:2019 "Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (ISO 14064-1:2018)".

Verified data for reference period **2024**.

Introduction

LAYDE STEEL, S.L.U. (LAYDE) has commissioned DNV Business Assurance Spain SLU (DNV) to carry out a limited review of the Inventory of CO_{2,eq} emissions for the year 2024, contained in the Report "Informe_HCO2024_TataSteel_20251112-Verificación.pdf" which is part of this declaration.

LAYDE was responsible for reporting its CO_{2,eq} emissions in accordance with the reference standard UNE-EN ISO 14064: 2019 Part 1.

Verification Scope:

- Our limited review verified the 2024 CO_{2,eq} emissions generated by LAYDE, company dedicated to the transformation of steel products (cutting lines, finishing, cold rolling), as detailed in the verification report dated 2025-11-13 (PRJN-922429).
- Emission sources that represent less than 1% of total GHG emissions have been excluded if the total of exclusions does not exceed 5% of total emissions.

Objective

The objective of the verification is to provide interested parties with a professional and independent judgment about the information and data contained in the mentioned GHG Report.

Materiality Level

Errors / omissions which represent, single or aggregated, 5% or more of total emissions were considered material.

Criteria

The reference requirements for the preparation of the GHG Inventory, which serves as the basis for the information and data reported in the GHG Declaration are:

- 1) UNE-EN ISO 14064-1: 2019 Part 1: Specification with guidance, at the organization level, for quantification and reporting of greenhouse gas emissions and removals.
- 2) UNE-EN ISO 14064-3: 2019 Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.
- 3) Greenhouse Gas Report "Informe_HCO2024_TataSteel_20251112-Verificación.pdf".

As part of the verification process, DNV:

- Gained an understanding of the systems used to generate, consolidate and report selected greenhouse gas (CO_{2,eq}) data at the facility level and at the corporate level.
- conducted interviews with relevant people in the organization for the data collection and consolidation processes.
- had access to specific documents, data, and information that LAYDE made available.
- carried out consumption checks in a previous selection of facilities according to the criteria established in a preliminary risk analysis, to ensure the coverage of sources, activity data, data collection and the management and quality process of the same at the facilities and corporate level.

Being the total carbon footprint emissions 2024 for LAYDE of **478.177,91 tCO_{2,eq}**.

El incumplimiento de las condiciones establecidas en el Contrato puede dar lugar a la cancelación del certificado.

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Summary of CO_{2,eq} emissions declared by LAYDE for 2024 in the activities and scopes:

GEH emissions by category according to UNE-EN ISO 14064-1:2019 (tCO _{2eq})	
Categories	2025
a) direct emissions of GHG	1.424,95
b) indirect emissions of GHG by imported energy (<i>market based</i>)	0
c) indirect emissions of GHG by transport	25.664,51
d) indirect emissions of GHG by company used products	451.088,45
e) indirect emissions of GHG associate with company product use	-
f) indirect emissions of GHG by other sources	-
Total Carbon Footprint	478.177,91

Opportunities for improvement

During the verification process, some areas for improvement were detected that were satisfactorily resolved and some recommendations to be added in future.

Conclusion

Based on the foregoing, in our opinion there is no evidence to make us suppose that the information on emissions reported in the LAYDE GHG Report, corresponding to the year 2024, is not a faithful representation of the CO_{2,eq} emissions data.

Place and date:
Barcelona, November 13th, 2025

Issuing office:
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