

# Declaration of Conformity

Número de certificado:  
C816793

Validity:  
2026.11.13

Verification for **Carbon Footprint** of:

**LAULAGUN BEARINGS (LLBE, BEARINN & LLBI)**  
is aligned with:

The Greenhouse Gas Protocol. A corporate Accounting and Reporting Standard.

Verified data for reference period **2023**

## Introduction

LAULAGUN BEARINGS has commissioned DNV Business Assurance Spain S.L.U. (DNV) to carry out a limited review of the Inventory of CO<sub>2eq</sub> emissions for the year 2023, contained in the Report "INFORME HUELLA CARBONO 2023" which is part of this declaration.

Aquatec Soluciones Medioambientales, S.A.U. was responsible for reporting its CO<sub>2eq</sub> emissions in accordance with the reference standard GHG Protocol Corporate Accounting and Reporting.

LAULAGUN BEARINGS was responsible for reporting its CO<sub>2eq</sub> emissions in accordance with the reference standard GHG Protocol Corporate Accounting and Reporting Standard.

In the 2023 annual inventory of LAULAGUN BEARINGS carried out under operational control, the following list of companies and locations has been included:

- LLBE - LAULAGUN BEARINGS EUSKADI, which includes Laulagun Bearings S.L.U., whose activity is the design and production of slewing rings and bearings up to 6000mm in outer diameter, with two work centers in Olaberría and Idiazábal
- BEARINN, dedicated to R&D, whose staff is located at the Idiazábal facilities
- LLBI - LAULAGUN BEARINGS INDIA, which includes Laulagun Bearings India Private Ltd, whose activity is the production of slewing rings and bearings up to 4000mm in outer diameter, with a work center in Tamil Nadu-601202, India.

## Verification Scope:

- Our limited review verified the 2023 CO<sub>2eq</sub> emissions generated by INFORME HUELLA CARBONO 2023 as detailed in the verification report dated 18/11/2025 (PRJN- 1033032).
- 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) GHG Protocol Corporate Accounting and Reporting Standard.
- 2) Report "INFORME HUELLA CARBONO 2023"
- 3) Calculator tools "LLBE CARBON FOOTPRINT CALCULATION rev.2" and "LLBI CARBON FOOTPRINT CALCULATION".

As part of the verification process, DNV:

- Gained an understanding of the systems used to generate, consolidate and report selected greenhouse gas (CO<sub>2eq</sub>) 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 LAULAGUN BEARINGS 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.

Summary of CO<sub>2eq</sub> emissions declared by LAULAGUN BEARINGS for 2023 in the activities and scopes:

LLBE			
Emissions according to GHG Protocol (tCO <sub>2eq</sub> )			
Scopes		2023	
<b>Alcance 1</b>	<b>Direct</b>		<b>198,67</b>
<b>Alcance 2</b>	<b>Related to electricity</b>	(Location)	(Market)
		488,41	<b>3,46</b>
<b>Total (Market)</b>			<b>202,13</b>

LLBI			
Emissions according to GHG Protocol (tCO <sub>2eq</sub> )			
Scopes		2023	
<b>Alcance 1</b>	<b>Direct</b>		<b>235,22</b>
<b>Alcance 2</b>	<b>Related to electricity</b>	(Location)	(Market)
		2.291,20	<b>2.291,20</b>
<b>Total (Market)</b>			<b>2.526,42</b>

### 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 LAULAGUN BEARINGS GHG Report, corresponding to the year 2023, is not a faithful representation of the CO<sub>2eq</sub> emissions data.

### Place and date:

Barcelona, 2025.11.18

### Issuing Office:

DNV – Supply Chain and Product Assurance

Ricardo Álvarez Muiña  
Lead Verifier – SCPA Iberia

DNV disclaims any type of responsibility or co-responsibility for the decisions that any person or entity may adopt based on this Declaration of Conformity.