



Greenhouse Gases Verification Statement

The inventory of Greenhouse Gases emissions of
CORDIA S.A.
39 Mousson & 211 Kleisthenous, Gerakas 153 44
considering the activities of
Integrated facility management, energy services, roof top photovoltaics and e-mobility
for the reporting period 01/01/2023 - 31/12/2023

has been against the requirements of
ISO 14064-1:2018
with reasonable level of assurance

The reported GHG emissions has been calculated and analyzed as follows:

Category 1 - Direct	99.74	tCO ₂ e
Category 2 - Imported electricity	43.70	tCO ₂ e
Category 3 - Transportation	229.41	tCO ₂ e
Category 4 - Purchased goods & Waste	324.00	tCO ₂ e
Category 5 - Processing & use of sold products	Not applicable	tCO ₂ e
Category 6 - Other indirect	Not applicable	tCO ₂ e
GHG Removals	00.00	tCO ₂ e
Total emissions	696.85	tCO₂e

Verification Statement No.: GHGERV 0002/24

Date of Issue: 17/10/2024

For the Certification Body

Authorized Signatory
Charalambos Galatsanos
BoD Chairman

This verification was conducted in accordance with EQA Hellas S.A. third party auditing and verification procedures and the corresponding verification GHG Program requirements and accreditation criteria. This statement is valid, only if it is accompanied by the GHG Verification Report and if no material changes occur. The verified organization is mandated to communicate any such material changes to the Verification Body. This Verification Statement may not be partially reproduced.

EQA Hellas S.A.

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GHG Verification Report

Organization: CORDIA S.A.
Address: 39 Mousson & 211 Kleisthenous, Gerakas 153 44
Activity: Integrated facility management, energy services, roof top photovoltaics and e-mobility
GHG Report doc. code: GHGERV 0002/24
Intended use: Interested Parties information
GHG Program: ISO 14064-1:2018

Introduction

CORDIA S.A. has commissioned EQA Hellas S.A. to conduct an independent greenhouse gas (GHG) verification of Company's Inventory of CO₂ emissions for the period 01/01/2023 – 31/12/2023, as well the conformance according to the agreed verification criteria.

CORDIA operates in the sectors of integrated facility management, energy services, roof top PhotoVoltaics and e-mobility and has an active presence in Greece since 2000. For over 20 years, our company has gained the trust of numerous companies by offering added value to their infrastructure and peace of mind to their employees. At CORDIA, we are committed to a structured approach to Facility Management, which ensures compliance with any applicable requirements (legal, regulatory, contractual, or other). Within the framework of each contract, we provide a wide range of services that are tailored to the needs of each customer depending on their business activities. Considering the characteristics and requirements of each facility and its users, we design and implement solutions to ensure the smooth operation of customers, reduce operating costs and create a hospitable, safe, and clean workplace. Our purpose and driving force are to continuously improve our performance and promote the principle of sustainability in all our activities. We focus on synergies between services through innovative technologies and ensure business continuity in a safe and sustainable, environmentally friendly way.

EQA Hellas S.A. conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO₂ equivalent assertion in the herein above period. The assessment included desk reviews, site audit and interviews and was based on the verification scope, objectives and criteria as agreed between CORDIA S.A. and EQA Hellas S.A.

The GHG Inventory Report provides historical information about CORDIA S.A. GHG emissions in accordance with the requirements of ISO 14064-1:2018. This GHG Verification Opinion Declaration is issued following a review of the GHG Inventory Report for the stated inventory period and is based on the scope of work detailed below.

Roles and Responsibilities

CORDIA S.A. is responsible for the preparation of the GHG statement in accordance with ISO 14064-1:2018. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of a GHG Statement that is free from material misstatement.

EQA Hellas S.A.'s responsibility is to express an assurance opinion on the GHG Statement based on the evidence obtained and the audit criteria. The International Standard ISO 14064-3:2019 requires that ethical standards are upheld in planning and performing the verification to obtain the agreed level of assurance that the GHG Statement is free from material misstatement.

Verification Scope

The verification scope is defined by the following aspects.

1. Infrastructures:
Thermopylon Str. 2, Vrilissia, Athens
Attikis Str. 55, Vrilissia, Athens
Parnithos Str.16 & Thesprotias Str., Chalandri, Athens

The boundary includes all facilities which are included within the stated consolidation approach.

2. GHG consolidation approach: Operational Control
3. Relevant to Company's activities GHG types: CO₂; CH₄; N₂O;
4. GHG Base-year: 2023

5. GHG Reference Period: 01/01/2023 - 31/12/2023
6. GHG Categories:
 - Category 1 - Direct
 - Category 2 - Imported electricity
 - Category 3 - Transportation
 - Category 4 - Purchased goods & Waste
7. Changes from prior verification: This is the first verification of GHG Inventory Report, therefore there are no changes.
8. Exclusions:

Exclusion	Justification
Subcat. 2.2, 3.1, 3.2, 3.4, 4.4, 4.5	Subcategories 2.2, 3.1, 3.2, 3.4, 4.4 and 4.5 were excluded according to the exclusion criteria and methodology which the Organization has established and applies.
Subcat. 1.3, 1.5, 2.2, Cat. 5 Cat. 6	Subcategories 1.3, 1.5 and 2.2 were not applicable. Categories 5 and 6 were not applicable.

Verification Objective

The objective of the verification is to provide interested parties with a professional and independent opinion regarding the accuracy, completeness, consistency, transparency and avoidance of material error or omission of the information and data contained in the Company's GHG Report.

Verification Standard & Criteria

The verification Standard which was taken under consideration for the conduction of the verification was ISO 14064-3:2019 "Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements", whereas the verification criteria were the criteria determined by ISO 14064-1:2018 "Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals".

Level of Assurance

A reasonable / limited level of assurance was agreed for the emissions categories in the GHG Statement below.

Materiality Level

A materiality threshold of 5% was agreed.

GHG Verification Activities

Evidence-gathering procedures and verification procedure, which performed during the period 01/01/2023 – 31/12/2023 included but were not limited to:

- Communication with CORDIA S.A. Management and involved personnel for information regarding:
 - ✓ Definition of critical aspects (e.g. boundaries, GHGs, sources, sinks, reservoirs, inventory etc.);
 - ✓ Mythologies followed for the selection, collection and processing of data and information, definition of significant or non-significant sources/sinks, calculation model, uncertainty calculation etc.;
 - ✓ Archives of data, information and calculations;

- ✓ Management System documentation and controls;
- ✓ Changes during inventory period
- Strategic analysis and risk assessment based on the range, type and uncertainty of data and information provided (mostly historical);
- Review of the data and information provided;
- Site visit and interviews;
- Sampling and testing the historical data used to calculate GHG emissions to assess reasonableness.

GHG Statement

After the completion of the verification procedure and the review of relevant documents and files, as well as the performance of onsite audit, and interviews with Company's personnel the hereinafter GHG Statement was finally formed.

ISO 14064-1:2018	Tones CO ₂ e
Category 1 - Direct	99.74
Category 2 - Imported electricity	43.70
Category 3 – Transportation	229.41
Category 4 – Purchased goods & Waste	324.00
Category 5 - Processing & use of sold products	Not applicable
Category 6 – Other indirect	Not applicable
GHG Removals	00.00
Total emissions	696.85

Conclusion and Verifier Opinion

Based on the evidence obtained by performing EQA Hellas S.A.'s verification procedures and regulation according to ISO 14064-3:2019 it is EQA Hellas S.A.'s unmodified opinion with reasonable assurance that the presented GHG assertion:

- Is materially correct;
- Data and information are fairly represented; and
- Is prepared in accordance with ISO 14064-1:2018 as per GHG quantification, monitoring and reporting.

Notwithstanding the above qualifications, it is our opinion that CORDIA S.A. has established appropriate systems for the collection, aggregation and analysis of data for quantifying the GHG emissions for the stated period and boundaries.

This verification report, including the opinion expressed herein, is provided to CORDIA S.A. and is solely for the benefit of CORDIA S.A. in accordance with the terms of our agreement.

For the Certification Body
Argyrios Galamiotis, Lead Verifier



Athanasios Babaloukas, Independent Reviewer



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