



# LRQA Independent Assurance Statement

## Relating to SUMIRIKO AVS GROUP's GHG Report for the fiscal year 2021 (01/04/2021 – 31/03/22) for SumiRiko AVS Germany GmbH

### Terms of Engagement

This Assurance Statement has been prepared for SumiRiko AVS Germany GmbH's.

LRQA was commissioned by SumiRiko AVS Germany GmbH to assure SumiRiko AVS Germany GmbH's GHG Report for the fiscal year 2021 (hereafter referred to as "the Report").

The Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions related to transport and goods and services used by SumiRiko AVS Germany GmbH.

SumiRiko AVS Germany GmbH's geographical boundary includes its site located in Steinau an der Straße (Germany). The main activity of the organization is the development of anti-vibration components and elastomer compounds and product testing.

SumiRiko AVS Germany GmbH's GHG Emissions Inventory excludes GHG emissions from water consumption in companies whose activity is limited to offices; and from transport flows of the product on the basis of their de minimis contribution to the total direct GHG emissions and GHG emissions from testing at customer facilities, subcontracted civil works, painting of some products and use of sold products and at end of life due to the lack of an accepted calculation method.

### Management Responsibility

SumiRiko AVS Germany GmbH's Environmental Management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with SumiRiko AVS Germany GmbH.

Ultimately, the Report has been approved by, and remains the responsibility of SumiRiko AVS Germany GmbH

### LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2018, '*Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- reviewed processes related to the control of GHG emissions data and records;
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records;



- verified historical data and records at an aggregated level for the fiscal year 2021.

### **Level of Assurance & Materiality**

In accordance with our contract agreement, the assurance was conducted at a limited level of assurance at a materiality of 5%. The opinion expressed in this Assurance Statement has been accordingly formed.

### **LRQA's Opinion**

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the GHG emissions for direct GHG emissions, energy indirect GHG emissions and other indirect GHG disclosed in the Report as summarized in Table 1 below are not materially correct and that the Report has not been prepared in conformance with ISO 14064-1:2018.

### **LRQA's Recommendations**

Although verification has been possible, it is recommended that further progress be made on the following, in order to achieve a consolidated carbon footprint calculation method focused on more accurate results in:

- Improving the consistency in calculation methods include traceability, so as to provide more comparable results over time.
- Improving the governance & controls on the data and information process, so as to ensure greater accuracy.
- Improving controls on data management procedures, including partial closure at defined intervals to ensure more reliability of data/information.

Signed

Dated: 7<sup>th</sup> August 2023

A handwritten signature in blue ink, appearing to read 'Silvia Matabuena', enclosed within a blue oval scribble.

Silvia Matabuena  
LRQA Lead Verifier  
LRQA reference number: SGI00002418





**Table 1. Summary of SumiRiko AVS Germany GmbH's, GHG Emissions Report Fiscal year 2021**

<b>Scope of GHG emissions</b>	<b>Tonnes CO2e</b>
Direct GHG emissions (Category 1)	13
Energy indirect GHG emissions (Category 2, Location-based)	425
Energy indirect GHG emissions (Category 2, Market-based)	219
Indirect GHG emissions from transport (Category 3)	403
Indirect GHG emissions from goods and services used (Category 4)	4 036
Location-based and Market-based are terminologies from Annex E of ISO 14064-1:2018.	

This Assurance Statement is subject to the provisions of this legal section:

LRQA its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2023.