



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 Czech s.r.o.

Terms of Engagement

This Assurance Statement has been prepared for SumiRiko AVS Czech s.r.o.'s.

LRQA was commissioned by SumiRiko AVS Germany GmbH to assure SumiRiko AVS Czech s.r.o.'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 Czech s.r.o.

SumiRiko AVS Czech s.r.o.'s geographical boundary includes its site located in Drnovice (Czech Republic). The main activity of the organization is the manufacturing of antivibration parts.

SumiRiko AVS Czech s.r.o.'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 Czech s.r.o.'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 Czech s.r.o.

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: 7th August 2023

A handwritten signature in blue ink, appearing to read 'Silvia Matabuena', is written over a blue oval scribble.

Silvia Matabuena
LRQA Lead Verifier
LRQA reference number: SGI00002418





Table 1. Summary of SumiRiko AVS Czech s.r.o.'s, GHG Emissions Report Fiscal year 2021

Scope of GHG emissions	Tonnes CO2e
Direct GHG emissions (Category 1)	551
Energy indirect GHG emissions (Category 2, Location-based)	2 413
Energy indirect GHG emissions (Category 2, Market-based)	2 413
Indirect GHG emissions from transport (Category 3)	759
Indirect GHG emissions from goods and services used (Category 4)	33 254
Location-based and Market-based are terminologies from Annex E of ISO 14064-1:2018.	

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