

## INDEPENDENT VERIFICATION STATEMENT

This Independent Verification Statement is an extract from the Verification Report of verico SCE, number LK-2022-09-HC-NATURGY, prepared as a result of the verification process of Naturgy's Greenhouse Gas Emission Inventory 2022.

**Naturgy** has commissioned **verico SCE** to carry out the verification of the Greenhouse Gas Emissions Inventory for the year 2022, contained in the document "Carbon Footprint Report 2022", corresponding to the corporate carbon footprint for the period 2022.

During the verification process of the Greenhouse Gas Emission Inventory 2022, the following elements are reviewed:

- Consistency of the report with previous reports and the emission allocation procedure.
- Implementation of monitoring processes
- Compliance with measures to ensure the accuracy of the required measurements and their quality.
- Information on fuels and raw materials
- Data management
- Completeness and correctness of manual and electronic data flow
- Internal quality control

The verification process checks and confirms the correctness, by an independent third party, of the information given in the annual emissions report, and also examines the annual emissions and the implementation of internal control and management procedures.

## Scope:

**Naturgy** is present in more than 20 countries serving more than 16 million customers. **Naturgy** operates in the regulated and deregulated gas and electricity markets, mainly in the following areas:

- Gas and electricity distribution
- Electricity generation and trading
- Gas infrastructure, supply and marketing

The organization has decided to include scopes 1, 2 and 3 in its Greenhouse Gas Emission Inventory..

- Scope 1:
  - Direct GHG emissions, understood as those coming from sources that are controlled by the company itself.
  - These are mainly due to CO<sub>2</sub> emissions from thermal generation of electricity and CH<sub>4</sub> emissions as diffuse emissions from natural gas distribution networks.
- Scope 2:
  - Indirect emissions due to electricity generation that is purchased by the company for its own consumption but is not generated by the group.
  - These are mainly due to CO<sub>2</sub> emissions associated with losses in electricity distribution.
- Scope 3:
  - Indirect emissions, not included in Scope 2, arising from the value chain of activities, including upstream and downstream emissions, over which the group does not have direct control or influence. Within the categories defined by the GHG Protocol, emissions with a weighting of less than 1% have been excluded, provided that the sum of all of them does not exceed 5%.
  - These are mainly due to CO<sub>2</sub> emissions in the combustion of natural gas from the end use of the natural gas distributed and marketed.

Inventory coverage groups the entire corporate activity, differentiating the following business segments

1. Generation
2. Electricity Distribution
3. Gas Distribution
4. Gas (infrastructure, supply and marketing of natural gas)
5. Administrative buildings

The Greenhouse Gases contemplated in this carbon footprint calculation are:

- CO<sub>2</sub>
- CH<sub>4</sub>
- N<sub>2</sub>O
- SF<sub>6</sub>
- HFC

## Inventory Result 2022:

The aggregate result of the Greenhouse Gas Emissions Inventory 2022 is as follows:

Naturgy GHG Emissions Inventory 2022	
	tCO <sub>2</sub> e
<b>Scope 1</b>	<b>14.741.483</b>
<b>Scope 2</b>	<b>363.489</b>
<b>Scope 3</b>	<b>110.079.558</b>
1. Purchased Goods and Services	<b>243.491</b>
2. Capital goods	
3. Activities associated with fuels and energy upstream	<b>28.990.579</b>
6. Business travels	<b>1212</b>
7. Worker mobilization	<b>5.489</b>
8. Upstream leased assets	
9. Downstream transport and distribution	
10. Processing of products sold	
11. Use of products sold	<b>80.838.787</b>
12. End-of-life treatment for products sold	
13. Downstream Leased assets	
14. Franchises	
15. Investments	

## Verification Statement

verico SCE has carried out the verification of the Greenhouse Gas Emissions Inventory of the year 2022, contained in the document "Carbon Footprint Report 2022", corresponding to Naturgy's corporate carbon footprint for that monitoring period, in accordance with the requirements established in the UNE-ISO 14064 and GHG Protocol standards (for the definition of sectoral scopes), and the other rules applicable to Naturgy's Greenhouse Gas Emissions Inventory.

The verification team of verico SCE has reached the opinion that naturgy's Greenhouse Gas Emissions Inventory 2022, is prepared in accordance with the requirements defined in the Standard, complies with the greenhouse gas quantification methodology, and the monitored data and the calculation of emissions are evaluated and confirmed as substantially correct. Verico SCE therefore hereby confirms that the emissions reported during the monitoring period for 2022 amount to **125.184.530 tCO<sub>2</sub>e**

Madrid, 01/02/2023



JOSE ANTONIO GESTO  
Lead Verifier

VERICO SCE is a European Cooperative Society accredited by the Accreditation Body in Germany, DAkkS (D-VS-19003-01-00), for the verification of Greenhouse Gas emissions, according to ISO 14065 (translated as UNE EN ISO 14065 in Spain and DIN EN ISO 14065 in Germany) and EU Regulation nº 600/2012. Likewise, VERICO SCE is accredited for the verification of non-regulated schemes, such as EN ISO 14064-1; IN ISO 14064-2; and EN ISO 14064-3.

**Clarification Note:**

As a result of an undetected typographical error, 243,491 tCO<sub>2</sub>e were incorrectly assigned to the category "Upstream leased assets", which is inconsistent with the information provided by Naturgy and audited by the verification team.

In the version of the INDEPENDENT VERIFICATION DECLARATION attached to this explanatory note, the allocation of this amount has been updated and it is finally included in the correct category of "Purchased goods and services", thus confirming the consistency between the verified emissions data and the quantitative information described in the declaration.

This explanatory note is provided for the appropriate purposes.

Madrid, 01/03/2023



JOSE ANTONIO GESTO

Lead Verifier