

VERIFICATION OPINION

Greenhouse Gas (GHG) Emissions

Opinion nº VPG2022.001/3

APCER states that the greenhouse gas emissions inventory from

NFI - Nouvelles Fermetures International, Lda.

Rua Braziela - 51 4760-564 FRADELOS - PORTUGAL

Presented in the GHG statement "Declaração de Gases com Efeito Estufa," of 28/02/2022, has been verified in accordance with *The Greenhouse Gas Protocol - Corporate Accounting and Reporting Standard, revised edition, WRI/WBCSD e ISO IEC 17029:2019.*

Emissions reporting period: 01/01/2021 a 31/12/2021

Scope:

Development, production, lacquering of doors, windows and similar metal elements.

Organizational boundaries (GHG Protocol)

Site 1 – Headquarters: Rua da Braziela nº51, Fradelos, 4760-564 V. N. Famalicão.

Site 2 – Rua de Timor, Fração D, 4785-123 Trofa.

Site 3 – Rua do Rio Ave, 4760-485 Fradelos, V. N. Famalicão.

Site 4 – Travessa Sebastião Fernandes, 26, 4760-706 Ribeirão.

Site 5 – Rua Padre Carlos, 53, 4760-267 Ribeirão.

Operational boundaries (Protocolo GHG)

Scope 1:

Combustion of fuels in stationary sources
Combustion of fuels in mobile sources
Process emissions
Fugitive emissions from activities/equipaments

Scope 2

Emissions from electricity consumption in facilities/equipments

With a reasonable level of assurance

And materiality threshold of 5%

Verification Opinion

The determination of the GHG emissions and its fair presentation is the sole responsibility of the organization identified.

Based on the process and procedures conducted, APCER concludes that the GHG statement:

- is prepared in accordance with the reference standard Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, revised edition, WRI/WBCSD.
- 2. is substantially correct and fairly represents the GHG inventory within the verified scope and boundaries;
- 3. This inventory excludes indirect scope 3 emissions.



Date of issue 2022-03-22

José Leitão CEO

Annex to Verification Opinion № VPG2022.001/3

GHG statement objectives:

- Determination of greenhouse gas (GHG) emissions and removals associated with activities under NFI control;
- Characterization of GHG emissions as a base year for establishing an emissions reduction strategy;
- Monitoring of environmental sustainability indicators;
- Communication of the strategies to the target audience;
- Promotion of stakeholder involvement.

GHG emissions summary:

GHG emissions per scope and category expresend in ia em tCO2e

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| Scope and GHG emission | | CO2e (t) | CO2 (tCO2e) | CH4 (tCO2e) | N2O (tCO2e) | NF3 (tCO2e) | SF6 (tCO2e) | HFCs (tCO2e) | PFCs (tCO2e) |
|--|----------------|----------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| category | | | (10020) | (10020) | (10020) | (10020) | (10020) | (10020) | (10020) |
| Scope 1 – Emissions from stationary combustion | | 385 | 382 | 0 | 3 | - | - | - | - |
| sources | | | | | | | | | |
| | Natural gas | 244 | 243 | 0 | 1 | - | - | - | - |
| | Heating oil | 19 | 19 | - | - | - | - | - | - |
| Propane gas | | 122 | 120 | 0 | 2 | - | - | - | - |
| Scope 1 - Emissions from | | 86 | 85 | 0,2 | 0,6 | - | - | - | - |
| mobile combustion | | | | | | | | | |
| Diesel and gasoline | | 86 | 85 | 0,2 | 0,6 | - | - | | - |
| Consumption | of urea-based | 0 | - | - | - | - | - | | - |
| catalysts | | | | | | | | | |
| Scope 1 – Prod | cess emissions | 0 | - | - | - | - | - | - | - |

GHG PRC

| Scope e Categoria de emissão de GEE | CO2e (t) | CO2 (tCO2e) | CH4 (tCO2e) | N2O (tCO2e) | NF3 (tCO2e) | SF6 (tCO2e) | HFCs (tCO2e) | PFCs (tCO2e) |
|--|----------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| Scope 1 – Fugitive emissions | 0 | - | - | - | - | - | - | - |
| Scope 2 - Consumption of purchased electricity, (location based) | 217 | - | - | - | - | - | - | - |
| Scope 2 - Consumption of purchased electricity, (market based) | 255 | - | - | - | - | - | - | - |

Exclusions: Not applicable

Summary description of the data used and respective sources and methodologies for the determination of emissions:

Activity data were determined from supplier invoices and the emissions were quantified by calculation. The emission factors were obtained from the information available on the supplier's invoice, supplier's website or data tabulated and referenced in the GHG Statement.

Significanct criteria: Not applicable

Procedures for information management and data control:

The information management and data control procedures are adequate and described in the Calculation File annexed to the GHG Statement.

Data quality:

Data quality (activity data and emission factors) was qualitatively analysed based on its representativeness, completeness and reliability.

Study limitations:

No limitations that could jeopardise the adequacy and reasonableness of the results were encountered during the verification.