

# **Cupa Pizarras**

## **Qualifying Explanatory Statement**

**in support of the**

## **Achievement of and Ongoing Commitment to Carbon Neutrality**

Application Period: January 1<sup>st</sup> 2022 to December 31<sup>st</sup> 2022

**Date: 29/05/2023**

# 1. Executive Summary

This document is the Qualifying Explanatory Statement (QES) which provides collected evidence in support of the declaration that Cupa Pizarras

1. has achieved carbon neutrality for its office and warehouse, (including fleet), in Paraje La Medua, 32330 Sobrado de Valdeorras, Ourense-Spain for the period commencing 1 January 2022 to 31 December 2022 (see Section 3); and
2. is committed to maintaining carbon neutrality for its office and warehouse, (including fleet), in Paraje La Medua, 32330 Sobrado de Valdeorras, Ourense-Spain (see section 4).

The carbon neutrality declaration has been made and the collected supporting evidence has been provided in accordance with the requirements prescribed by PAS 2060:2014 – Specification for the demonstration of carbon neutrality.



EDUARDO MERA CORES

GENERAL DIRECTOR



BELÉN DÍAZ LÓPEZ

INTEGRATED QUALITY AND ENVIRONMENT SYSTEM MANAGER

28/05/2022

## 2. General information

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Entity making PAS 2060 declaration:</b>	Cupa Pizarras
<b>Subject of PAS 2060 declaration:</b>	The office and warehouse, including fleet, operated by Cupa Pizarras in Paraje La Medua, Spain.
<b>Description of Subject:</b>	<p>Cupa Pizarras is a company dedicated to the trading of slate products for roofing and façade.</p> <p>With about 30 people in the company, Cupa Pizarras exports most of their products to a variety of countries, primarily France, United Kingdom, Belgium and United States. Cupa Pizarras also sell their products within Spain.</p> <p>Cupa Pizarras is pursuing carbon neutrality for their office and warehouse (one location) in Paraje La Medua, 32330 Sobrado de Valdeorras (Ourense), Spain.</p>
<b>Rationale for selection of the subject:</b>	The chosen Subject represents the entire operational activities of Cupa Pizarras, a company dedicated to the trading of slate products for roofing and façade. The scope of the Subject's footprint includes all scope 1 and 2 emissions originating from the trading activities of Cupa Pizarras.
<b>Control approach:</b>	Operational control
<b>Type of conformity assessment:</b>	Independent third-party certification (see Appendix 2)
<b>Baseline date for PAS 2060 programme:</b>	01/01/2019-31/12/2019
<b>Individuals responsible for evaluation and provision of data necessary for declaration:</b>	<ul style="list-style-type: none"> <li>• Belén Díaz López: Integrated Quality and Environment System Manager</li> <li>• Víctor Manzanera: Administration and Operation of Engineering</li> <li>• Eduardo García: Operations Director</li> <li>• Air Bierzo: 3<sup>rd</sup> party refrigerants maintenance company</li> </ul>

### 3. Declaration of achievement to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Declaration of achievement:</b>	Carbon neutrality of office and warehouse, including fleet, operated by Cupa Pizarras in Paraje La Medua, Spain. achieved by Cupa Pizarras in accordance with PAS 2060 at 2023 for the period commencing 2022, certified by Control Union..
<b>Recorded carbon footprint of the subject during the period stated above</b>	271,59 tCO <sub>2</sub> e market-based See section 3.2 for further details.
<b>Carbon footprint reduction target for period</b>	1,5% reduction until 2025 period, compared to a 2021 baseline.
<b>Carbon footprint reduction achieved for period</b>	We have achieved no reduction in 2022, compared to 2021, and emissions have increased by the following %: +9% on location-based approach +10 % on market-based approach See section 3.3 for further details.
<b>Carbon offsets purchased</b>	272 (tCO <sub>2</sub> e) market-based emissions offset

#### 3.1 Carbon footprint methodology

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Description of the standard and methodology used to determine GHG emissions and reductions</b>	The methodology for calculating the carbon footprint was as follows: As a reference for calculating Direct emissions/Scope 1 and Indirect emissions/Scope 2 CO <sub>2</sub> emissions, the latest revision of the MITERD Calculator in force for an organisation's carbon footprint shall be used for this calculation. Direct emissions/Scope 1+Indirect Emissions/Scope 2, which at the time of writing this document is at V.27:

<https://www.miteco.gob.es/es/cambio-climatico/temas/mitigacion-politicas-y-medidas/calculadoras.aspx>

In this way, this information will be taken from the MITERD tool and each of the sheets will be transferred to another Excel if necessary, as, due to cell limitations, maybe we will not be able to use the tool directly.

### 3.1 CALCULATION OF FOSSIL FUELS. DIRECT EMISSIONS/SCOPE 1

#### 3.1.1. Fixed installations

In Cupa Pizarras, we do not have fossil fuel combustion emissions in fixed installations, so it will not be necessary to complete this part of the document. This document will be revised to define the system in the event that in the future there is any fixed equipment or equipment that consumes fossil fuels.

#### 3.1.2 Vehicles and machinery

In section A Road transport, if we have the data on the amount of fuel consumed, the table Option A. 1 , amount of fuel consumed, is filled in.

The data collected on fuel consumption of Cupa Pizarras vehicles and forklifts is recorded by means of magnetic keys that all Cupa Pizarras vehicles have and which in turn are associated with the tanks located at Cupa Pizarras facilities and some Cupa Group facilities. They will be reported to the Quality and Environment RSIG on a monthly basis, except in exceptional situations such as that caused by COVID-19, by the Operations department and specifically by Cupa Ingeniería's Maintenance Administration staff. This information, sent to the Quality and Environment RSIG, will be recorded in an Excel document called Cupa Pizarras Fuel Consumption.

In the event that a vehicle does not have a magnetic key for any reason, CO<sub>2</sub> emissions will be calculated on the basis of the km travelled or if we have the information on the amount refuelled, this will be reported to the Cupa Ingeniería's Maintenance Administration staff and so the data in the table option A.2 km driven to be filled in.

All evidence of fuel consumption will be saved on a monthly basis in the Integrated Diesel Consumption Management System server folder

The following information must be completed by the Quality and Environment RSIG in the tool in a generic way for all Cupa Pizarras vehicles according to the following:

- Vehicle or fleet of vehicles in the Edificio/sede column . Each vehicle shall be identified by its number plate or serial number.
  - Vehicle category, where we identified passenger cars, lorries / buses and vans.
  - Fuel Type . The time of fuel used shall be recorded. In the case of Cupa Pizarras the fuel shall always be Diesel A or B (l)
  - Emission factor (kgCO<sub>2</sub>e/unit) . The default emission factor will be selected.
- Many of the Cupa Pizarras vehicles are quite old, so it is difficult to use

adequate information about their emissions, therefore this value is used as a standardised value.

- Fuel quantity. In the case of Cupa Pizarras, the consumption information for each vehicle is recorded in litres.

- Partial emissions (kg CO<sub>2</sub>). Emissions will be obtained for each vehicle or fleet, as in the case of forklift trucks, as a result of the product between the default emission factor (kgCO<sub>2</sub>e/pc) (8) and the comb. (l) (9).

- Total Emissions A.1(kgCO<sub>2</sub>e), where we identified the total quantity in CO<sub>2</sub>e.

For the exceptional case of vehicles without magnetic key, the following information shall be recorded in the tool section A.2 km driven:

- Building/location

- Vehicle category, where we identified passenger cars, lorries / buses and vans.

- km driven

- Emission factor

- gCO<sub>2</sub>e/km IDAE . In this case the default value or the value documented in the databases of the official vehicle manufacturers or the IDAE shall be taken.

- Emissions A.2 (kgCO<sub>2</sub>e). This shall be obtained as the result of the product of the km driven and the gCO<sub>2</sub>e/km IDAE or manufacturers' databases. (10).

- These results shall be added to the 'total transport emissions' cell (kgCO<sub>2</sub>e).

For the machinery, the information from forklift trucks will be recorded in the section C. Machinery operation:

- Building/location

- Type of machinery, in our case will be Commercial, institutional and industrial machinery

- Fuel Type: in our case diesel b

- Fuel. Quantity, the information is reported in litres

- Emission factor (kgCO<sub>2</sub>e/unit) . The default emission factor will be selected.

- Partial emissions (kg CO<sub>2</sub>). Emissions will be obtained for the total forklift trucks.

- Total Emissions C(kgCO<sub>2</sub>e), where we identified the total quantity in CO<sub>2</sub>e.

### 3.2 FUGITIVE EMISSIONS OF FLUORINATED GASES FROM REFRIGERATION AND AIR-CONDITIONING EQUIPMENT. DIRECT EMISSIONS/SCOPE 1

For the calculation of these emissions from air conditioning equipment, the information from the office equipment on the four floors where Cupa Pizarras' activities are carried out will be recorded, with the information supplied by the supplier in charge of maintenance, whose invoices will show the gas recharges and, in addition to this, the supplier and Cupa Pizarras will start to fill in a register as of the end of the year, the supplier and Cupa Pizarras have started to fill in a register from April 2020 at each visit so that they can indicate at the time of the check-up whether refuelling has been

carried out, without having to wait for the invoice with this information to be reported from the Cupa Group's Accounts department.

The following information will be recorded in the tool:

- Building / Headquarters . In the case of Cupa Pizarras it will be the offices.
- Name of the gas or preparation. The gas that has been initially charged in the equipment and from which refills can be made is R-410A.
- Chemical formulation of the selected gas
- The GWP value and chemical formula will appear by default when defining the gas(PCA).
- Type of equipment: The equipment used for the air-conditioning system shall be described.
- Initial load of the equipment (kg). This information will come from the initial information supplied by the supplier with the equipment that was installed in 2016. As it has already been calculated once, we will be guided by the initial recharge kg with the information reported in 2019.
- Annual recharge of the equipment (kg). This field shall be filled in if recharging has taken place. This information will appear on the invoices and will also be reflected in the internal records that will start to be filled in from April 2020 in the event that an overhaul, repair, etc. is carried out at the facilities where Cupa Pizarras activities are carried out..
- Total emissions (kgCO<sub>2</sub>e). These emissions shall result from the sum of the partial emissions (kgCO<sub>2</sub>e).

### 3.3 ELECTRICITY CONSUMPTION. INDIRECT EMISSIONS/SCOPE 2

The calculation of Cupa Pizarras' electricity consumption will be based on the consumption of the offices and the finished product storage facilities (square), as the organisation does not have electric and/or plug-in hybrid vehicles.

This information will be collected monthly, except in exceptional circumstances, by the Quality and Environment RSIG, who will be the person in charge of reading the electricity meter on the first working day of the month and recording it as before in the Water and Electricity document. Whenever possible, a record of this meter reading will be kept.

Once this information has been registered, the following fields will be filled in the emission calculation tool:

- Building/Headquarters . The consumption of Offices +Plaza will be identified.
- Does it have a Guarantee of Origin (GoO)? . Since 2020, Cupa Pizarras has had a guarantee of origin issued by the National Commission for Markets and Competition with reference to the CUPS: ES002200004981302VH.
- Name of the energy supplier . In this case it would be Naturgy Iberia (Unión Fenosa Distribuidora), but the direct purchase of energy will be made from

	<p>Enerjoin, who will issue us together with the CNMC the certificate of GdO of renewable energy.</p> <ul style="list-style-type: none"> <li>- Consumption data (kWh) . The consumption data in kWh of the reference period will be taken from the Water and Electricity file.</li> <li>- Mix electricity Emission factor (kgCO<sub>2</sub>e/kWh) . Once the supplier has been identified and the option without guarantee of origin has been ticked, this data will be completed automatically. If this is not the case, look for the information in the tab of the original tool 10_Emission factors and there you can obtain the data of the electricity mix of the marketers in which the marketing mix appears without GdO or with GdO and take the value assigned for the period prior to the calculation being made (last value registered in the tool), if this value does not appear, the value provided by the energy supplier will be used.</li> <li>- Emissions (kgCO<sub>2</sub>e). In the case of Cupa Pizarras, these will be the same as the partial emissions, as only one line of information is available.</li> <li>- Although our emission factor used is zero because we have a GoO certificate, we must also calculate the emissions according to the emission factor 10_Emission factors that would correspond to us. This way we obtain the Indirect Emissions/Scope 2 emissions based on location (without GdO) and a market-based emission factor (with GdO).</li> </ul> <p>This methodology was developed to be in accordance with the requirements of ISO 14064-1.</p> <p>The provisions of the methodology for calculating the carbon footprint were applied as detailed and the principles set out in PAS 2060 were met.</p>
<p><b>Justification for the selection of the methodologies chosen</b></p>	<p>This methodology ISO 14064-1 has been used as it is a recognised standard for the qualification of GHG emissions.</p> <p>Calculations have been carried out according to ISO 14064-1 methodology. The recorded data is reviewed, checking for deviations.</p> <p>To calculate the direct emissions from vehicles, we have used the total number of litres consumed, multiplied by the next emission factors:</p> <ul style="list-style-type: none"> <li>- 2,488 kg CO<sub>2</sub>/ud, 0,006g CH<sub>4</sub>/ud and 0,118 g N<sub>2</sub>O/ud for passenger cars, taking GWP values CH<sub>4</sub>28, N<sub>2</sub>O 265</li> <li>- 2,483 kg CO<sub>2</sub>/ud, 0,053g CH<sub>4</sub>/ud and 0,130 g N<sub>2</sub>O/ud, taking GWP values CH<sub>4</sub>28, N<sub>2</sub>O 265 for lorries / buses</li> <li>- 2,486 kg CO<sub>2</sub>/ud, 0,008g CH<sub>4</sub>/ud and 0,072 g N<sub>2</sub>O/ud, taking GWP values CH<sub>4</sub>28, N<sub>2</sub>O 265 for vans.</li> <li>- For the direct emissions from forklift diesel fuel B consumption, we used the litres of fuel consumed multiplied by the emission factor 2,67 kg CO<sub>2</sub>/ud, 0,022g CH<sub>4</sub>/ud and 0,115 g N<sub>2</sub>O/ud, taking GWP values CH<sub>4</sub>28, N<sub>2</sub>O 265 .</li> </ul>



We have not had direct fugitive emissions from air-conditioning equipment, due to gas refilling.F.

For the indirect emissions we calculated the kWh consumed and multiplied it by the emission factor 0.26 kgCO<sub>2</sub>e/kWh, this is the value for electricity traders without guarantee of origin certificate for the location-based approach. In the case of the market-based approach, the emission factor used shall be zero for indirect emissions, so that the indirect emissions are zero.

To calculate the carbon footprint reductions for each year, it is done in the following way % Reduction= (year n- year n-1)/year n-1x100

The methodology used to quantify reductions is the same as that used to quantify the original carbon footprint.

## 3.2 Carbon footprint breakdown

Carbon Footprint <i>(for latest footprinting year)</i>	Information Relating to the Carbon Neutral Declaration
<b>Total Carbon Footprint</b>	<b>Location-based: 290,52 tCO<sub>2</sub>e</b> <b>Market-based: 271,59 tCO<sub>2</sub>e</b>
<b>Carbon Footprint Breakdown by Scope</b>	<b>Location-based:</b> Direct/Scope 1: 271,59 tCO <sub>2</sub> e Indirect/Scope 2: 18,93 tCO <sub>2</sub> e <b>Market-based:</b> Direct/Scope 1: 271,59 tCO <sub>2</sub> e Indirect/Scope 2: 0 tCO <sub>2</sub> e
<b>Scope 1 – Direct GHG Emissions:</b>	Natural Gas: 0 tCO <sub>2</sub> e Fuels (owned vehicles): 223,46 tCO <sub>2</sub> e Fuels (forklift trucks): 48,13 tCO <sub>2</sub> e Fuels (stationary equipment): 0 tCO <sub>2</sub> e Fugitive emissions: 0 tCO <sub>2</sub> e Process emissions: 0 tCO <sub>2</sub> e
<b>Scope 2 – Energy Indirect Emissions:</b>	<b>Location-based:</b> Imported Electricity: 18,93 tCO <sub>2</sub> e Imported Heat: 0 tCO <sub>2</sub> e Imported Steam: 0 tCO <sub>2</sub> e <b>Market-based:</b> Imported Electricity: 0 tCO <sub>2</sub> e Imported Heat: 0 tCO <sub>2</sub> e Imported Steam: 0 tCO <sub>2</sub> e
<b>Scope 3 – Other Indirect GHG Emissions:</b>	Not measured
<b>Exclusions</b>	Cupa Pizarras does not have the ability to control all the necessary information from the production of slate products and or other suppliers involved across the value chain. In the future, Cupa Pizarras will look to increase this visibility and control and will aim to measure and include the following Scope 3 categories: transportation and distribution, Waste generated in operations, business travel, employee commuting. For product related scope 3 emissions, many of the products Cupa Pizarras currently sell have environmental product declarations, giving Cupa Pizarras some information regarding product

	<p>footprints, but not complete control, and Cupa Pizarras have found it very difficult to acquire all the necessary information from their mostly local suppliers.</p> <p>We have no exclusions for direct emissions/scope 1 and indirect emissions/scope 2.</p>
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### 3.3 Carbon reduction

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Reductions achieved</b>	<p>The carbon footprint reductions between the current carbon footprint (see section 3.2) and the baseline period are as follows for the 2021 and 2021 period:</p> <ul style="list-style-type: none"> <li>• Absolute reduction (location-based): +24,85 tCO<sub>2</sub>e (increase)</li> <li>• Percentage absolute reduction (location based):+10% (increase)</li> <li>• Absolute reduction (market-based): +24,18 tCO<sub>2</sub>e (increase)</li> <li>• Percentage absolute reduction (market-based):+10% (increase)</li> </ul>
<b>Baseline period</b>	01/01/2022-31/12/2022
<b>Confirmation that there has been no change to the definition of the subject</b>	The definition of the subject remains unchanged through each and every stage of the methodology. In the 2020 and 2021 and 2022 electricity has been purchased with a guarantee of origin from renewable energy sources.
<b>Description of the means by which reductions have been achieved and any applicable assumptions or justifications</b>	<p>In the last period of 2022 we have not achieved reductions in comparison with 2021.</p> <p>Most of the actions have already been implemented:</p> <ol style="list-style-type: none"> <li>1. Fuel consumption monitoring systems. Yet implemented.</li> <li>2. Training in good practices in driving and handling of vehicles. Yet implemented.</li> <li>3. Training in good environmental practices in forklift truck handling. Yet implemented.</li> <li>4. Maintenance of air conditioning equipment. Yet implemented.</li> <li>5. Good housekeeping practices for electrical energy consumption in lighting. Yet implemented.</li> <li>6. Good housekeeping practices for electricity consumption in air-conditioning equipment. Yet implemented.</li> <li>7. Improving the efficiency of interior lighting systems in the Cupa Pizarras building. 2021-2022. Accomplish. This lighting improvement action was not</li> </ol>

	<p>completed in its entirety in 2021, with one of the proposed improvements remaining to be carried out in 2022. we will see throughout the year the evolution of this measure together with those implemented in 2021. in 2022, the old luminaire in the archive area was replaced with LED luminaires.</p> <p>8. Use of electrical energy from renewable electrical energy with guarantee of origin. Yet implemented.</p> <p>9. Improvement of the Cupa Pizarra building envelope to reduce electricity consumption. Some actions have been implemented. We will wait until 2025 to see the evolution, especially in terms of electricity consumption in the coldest months during the years 2022, 2023, 2024 and 2025. In 2022, we have made an improvement in the sealing of the windows at the end of December, before the start of the cold season.</p>
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### 3.4 Carbon offsets

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Offset methodology</b>	<p>The offsets procured are derived from the 'Reducing Emissions from Deforestation and Degradation (REDD+)' Project (ID 981). These are verified by the Verified Carbon Standard and were purchased via Carbon Footprint Ltd. In addition, a tree will also be planted in the UK for each tonne of carbon offset.</p> <p>We have offset 272 (tCO<sub>2</sub>e) market-based emissions .</p>
<b>Offset Confirmation</b>	<p>The offsets generated represent genuine, additional GHG emission reductions elsewhere. Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting.</p> <p>Carbon offsets are verified by an independent third-party verifier.</p> <p>The credits from the selected carbon offset projects are:</p> <ul style="list-style-type: none"> <li>• only issued after the emission reduction has taken place.</li> <li>• retired within 12 months from the date of the declaration of achievement.</li> <li>• supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures.</li> <li>• stored and retired in an independent and credible registry.</li> </ul>
<b>Offsets</b>	<p>Full details of the carbon offsets included in making this declaration are provided in Appendix 1.</p>

## 4. Declaration of ongoing commitment to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Declaration of on-going commitment:	<p>Cupa Pizarras commits to maintain carbon neutrality for the operations of the office and warehouse (including fleet), operated by Cupa Pizarras in Paraje La Medua, Spain in accordance with PAS 2060 for the period January 1<sup>st</sup> 2022 to December 31<sup>st</sup> 2022.</p> <p>Carbon neutrality for the office and warehouse, including fleet, operated by Cupa Pizarras in Paraje La Medua, Spain for the period January 1<sup>st</sup> 2022 to December 31<sup>st</sup> 2022 will be achieved by May 2022.</p>

### 4.1 Carbon management plan

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	<p>Cupa Pizarras plans to achieve their 1,5% CO<sub>2</sub>e reduction target over four years (2022-2023-2024-2021) with the use of:</p> <ul style="list-style-type: none"> <li>• Development of best environmental practices</li> <li>• Electricity consumption</li> <li>• Purchase of renewable electricity with guarantee of origin certificate</li> </ul>
Planned means of achieving and maintaining GHG emissions reduction	<p>Cupa Pizarras plans to achieve their 1,5% CO<sub>2</sub>e reduction target four years (2022-2023-2024-2021) with the use of:</p> <ol style="list-style-type: none"> <li>1. Training in good driving and vehicle handling practices</li> <li>2. Training on good environmental practices in forklift truck handling</li> <li>3. Good environmental practice in lighting energy consumption</li> <li>4. Improving the efficiency of the interior lighting systems in the Cupa Pizarras building. <i>Ended in 2022.</i></li> <li>5. Good practices for electricity consumption in air-conditioning equipment</li> <li>6. Use of electricity from renewable electricity with Guarantee of Origin</li> <li>7. Improving the Cupa Pizarras building envelope to reduce electrical energy consumption</li> </ol>
The offset strategy to be adopted	<ul style="list-style-type: none"> <li>• Cupa Pizarras have procured offsets the market-based emissions covering the entire Scope 1 and 2 emissions of their operations: 271,59tCO<sub>2</sub>e</li> <li>• Reducing Emissions from Deforestation and Degradation (REDD+)’ Project (ID 981). These are verified by the Verified Carbon Standard and were</li> </ul>

	<p>purchased via Carbon Footprint Ltd. In addition, a tree will also be planted in the UK for each tonne of carbon offset</p> <p>The purchased offsets procured to compensate the 271,59 tCO<sub>2</sub>e market-based footprint were purchased and retired on 16/05/2022.</p>
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# Appendix of qualifying explanatory statement

## Appendix 1: Offsets

Project name	Country	Project Type	Standard	Type of Credits	No. Credits	Generation Period	Retirement Date	Reference No. and link to registry	Offset Volume (tCO2e)
Reducing Emissions from Deforestation and Degradation (REDD+) Project (ID 981).	<i>Brazil</i>	Agriculture Forestry and Other Land Use	<i>VCS</i>	<i>VCU</i>	<i>272</i>	<i>Jan 2017 - Dec 2017</i>	<i>22/05/2022</i>	<i><a href="https://registry.terra.org/myModule/report/myrpt.asp?r=206&amp;h=202498">https://registry.terra.org/myModule/report/myrpt.asp?r=206&amp;h=202498</a></i>	<i>272</i>
<b>Total tonnes (tCO2e) offset</b>								<b>272</b>	

# Appendix 2: Independent third-party assurance



## Carbon Offset Certificate



Carbon Footprint Ltd provides this certificate to confirm carbon offsetting has been completed as shown in the table below.

Order Ref.	Customer	Project ID	Project Name	Standard	tCO2	Date
10317	Cupa Pizarra S.A.	VCS981	Pacajai REDD+ Project	VCS	272.0	16/05/2023

John Buckley, Managing Director, Carbon Footprint Ltd, [www.carbonfootprint.com](http://www.carbonfootprint.com)





## CERTIFICATE

### Achievement of Carbon Neutrality

#### CUPA PIZARRAS S.A.

Paraje A Medua s/n  
32330 Sobradelo de Valdeorras (Orense). Spain.

Field of attention

PAS 2060:2014 Veriification scope 1 and 2.

Control Union Certifications certifies that the organization has achieved carbon neutrality and is committed to on-going carbon neutrality of the total carbon footprint of its operations:

**COMMERCIAL MANAGEMENT OF SLATE PRODUCTS  
during the year 2022.**

The certified organization has measured and verified its greenhouse gas emissions, has reduced emissions according to its reduction plan and finally has achieve its carbon neutrality purchasing carbon offset in accordance with PAS 2060:2014 requirements. The content has been audited and found to be in compliance with the requirements of the standard.



Certificate number: 2023/008

Certification date: 23 May 2023

A handwritten signature in black ink.

Fdo. Adelaida Alarcon  
Certificación Manager CUC Spain, S.A.

Place and Date of issue  
Madrid, May 23th, 2023

*The validity of this certificate is subject to annual follow-up audits.*

# Appendix 3: Additional supporting information for interested parties

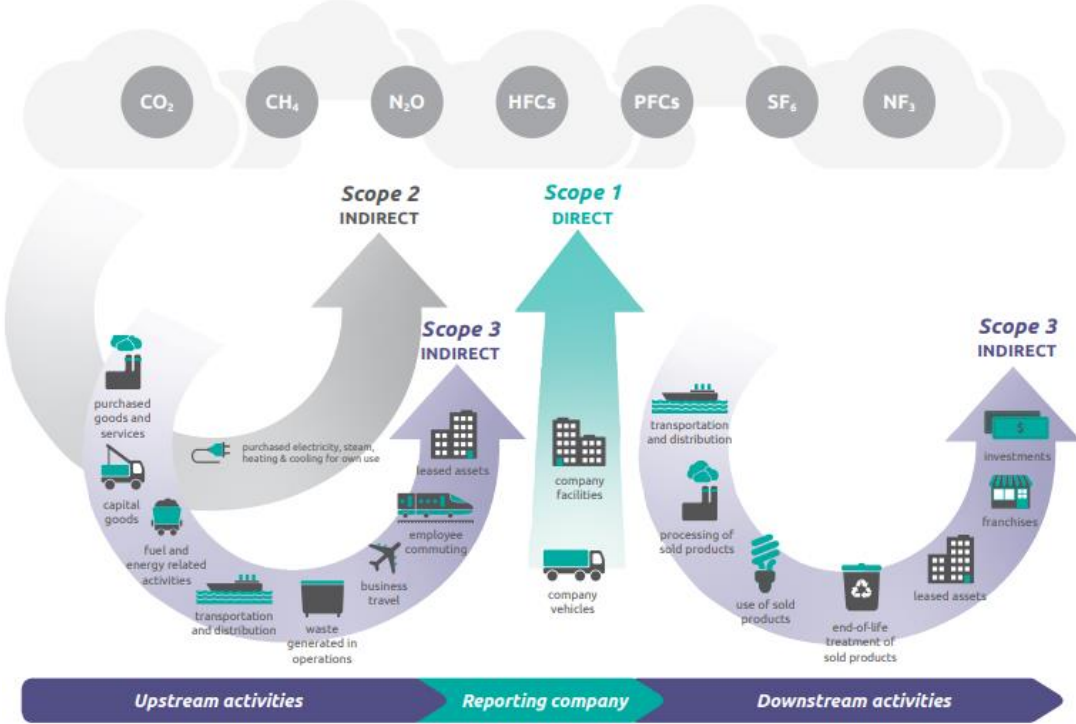


Figure 1. Organisational carbon footprinting

Source: Greenhouse Gas Protocol: <http://ghgprotocol.org/>