

Verification Statement

Statement No: 0001/GHGO/2023/GR

Following Organization's request:

Bibe Coffee

BIBE COFFEE LIMITED - GREECE BRANCH

40 Agiou Konstantinou Str, Marousi, GR. 151 24

BQV, as 3rd party Verification Body, considered the data of:

"CARBON FOOTPRINT REPORT 2022 BIBE COFFEE LIMITED - GREECE BRANCH"
(report date:28/07/2023)*

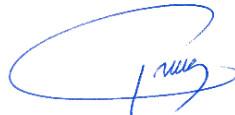
Completed the verification process on 31/07/2023 and issues an opinion: **Unmodified**, regarding the claim:

" In the year 2022, regarding company's activities, a total of 11,517 t CO₂e was emitted, of which 9,544 t CO₂e comes from direct greenhouse gases emissions (vehicles: 9,495 t CO₂e, of which 9,399 t CO₂, 8,6*10⁻⁴ t CH₄ or 0,024 t CO₂e, 2,7*10⁻⁴ t N₂O or 0,072 t CO₂e / refrigerant fugitive emissions: 6,36*10⁻⁶ t HFC-32 or 0,049 t CO₂e) and 1,973 t CO₂e from indirect greenhouse gases emissions (electricity consumption)"

This verifier's opinion is based on verification of sufficient and appropriate historical evidence.

Verification activities were performed in accordance with the requirements of the ELOT EN ISO 14064-3:2019 standard. An integral part of the opinion is "Annex I: Evidence of Verification Statement".

Marousi, 21/08/2023



Ioannis Karayannis
General Manager

Notes:

* The organization remains responsible for the preparation and fair presentation of the GHG statement submitted for verification in accordance with the criteria.

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GHG Validation and Verification
No of Certification 1366

E.119_09-06-2023



Annex I: Evidence of Verification Statement

Identification of the Organization:

BIBE COFFEE LIMITED - GREECE BRANCH

40 Agiou Konstantinou Str, Marousi, Attica, Greece

Materiality:

The materiality agreed on 5%, based on the needs of the intended use of the statement / claim.

Level of Assurance:

Reasonable level of assurance: Verification risk is reduced to an acceptably low level / High but not absolute level of assurance / Positive form of opinion.

Verification Criteria:

For the verification of the statement / claim of quantification and reporting of greenhouse gases emissions & removals at Organization level, the Organization in agreement with the Verification Body, used the following criteria:

- ELOT EN ISO 14064-3:2019, Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.
- ELOT EN ISO 14064-1:2019, Greenhouse gases — Part1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

Verification Scope:

Boundaries:

- Approach: Control / Operational Control.
- Greenhouse Gases:
 - Direct Emissions comes from:
 - Fuel burnt for vehicles moving (Category 1): CO₂, CH₄, N₂O.
 - Fugitive emissions of cooling system (Category 1): HFC-32 / CH₂F₂.
 - Significant Indirect Emissions comes from:
 - Consumption of energy (Category 2): CO₂, CH₄, N₂O.

Facilities, Physical Infrastructure, Activities, Technologies and Processes of Organization:

- Company Office: Implementation of programming and telemetry tasks of electronic systems. Remote customer support.
- Vehicles: Use for professional reasons to support company's customers in their facilities.

Sources, Sinks and Reservoirs of Greenhouse Gases:

- Fuel burnt for vehicles.
- Fugitive emissions of cooling system.
- Consumption of energy.

Types of Greenhouse Gases:

- CO₂, CH₄, N₂O, HFC-32 / CH₂F₂.

Time Period / Base Year:

- Year 2022.

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Summary of Greenhouse Gases Statement:

The company designs and develops software (and where necessary modifies and transforms it) for the telemetry of critical operating data of professional coffee machines. The main activities of the company are carried out at its offices. These include direct emissions of greenhouse gases from the leakage of refrigerant into the atmosphere during the normal use of air conditions or the detection of faults, but also indirect emissions of greenhouse gases coming from the consumption of electricity. Part of the company's activities requires visiting customers using vehicles that generate direct greenhouse gases emissions as they use conventional fuels. All other indirect emissions were considered non-significant when evaluating the materiality assessment applied by the company. The Greenhouse Gases Monitoring System is supported by the procedure "D.12 Greenhouse Gases Emissions Management Procedure" (issued 24.4.2023) as well as by a set of procedures developed for the implementation of the company's Quality Management System according to the ISO 9001 standard.

For the calculations, the data which was used, comes from the IPCC methodology and the 6th Assessment Report (equations and GWP), the National Greenhouse Gases Inventory 2023 and the Energy Mix report of DAPEEP (emission factors), the National Legislation (fuel density) as well as GHG protocol worksheets (calculation of inventory and uncertainty).

Description of Evidence-Gathering Procedure for Verification:

The Verifier Leader, after examination of "CARBON FOOTPRINT REPORT 2022 BIBE COFFEE LIMITED - GREECE BRANCH" (report date:28/07/2023), performed strategy analysis / risk assessment and prepared an appropriate verification plan and evidence-gathering plan. For evidence collection and their verification, a site-visit at the organization was performed. During site-visit, the primary data of processes (consumptions, leakage quantities) and the correctness of the emission factors values as obtained from the most recent and valid sources were verified. For the calculations, in regard of transferring data into inventory spreadsheets, rounding, meeting the time boundaries of the monitoring / base year and converting the measurement units, special attention was given (when this was required). The Verifier Leader confirmed the values through recalculations.

Opinion Justification:

Not required.

Revision:

1st version.

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