



## Bureau Veritas' Independent Assurance Statement

To: the Stakeholders of Tompla Industria Internacional del Sobre, S.L. (Tompla in advance), Madrid, Spain

### Introduction and Scope of Work

Bureau Veritas has been engaged by Tompla to provide a reasonable level of assurance to its stakeholders that:

- i) updates and changes made by Tompla to the 'Tompla carbon footprint methodology' for the period 1st January 2014 to 31st December 2014 (the verification period) continue to be aligned with the ISO14064:2012 Part 1<sup>1</sup> guidance;
- ii) recommendations made previously by Bureau Veritas for the continuous improvement of the carbon footprint methodology have been addressed;
- iii) the carbon footprint methodology has been effectively implemented by Tompla
- iv) the carbon footprints for selected envelope manufacturing jobs have been appropriately calculated;
- v) the system of purchase of carbon offset credits for a sample of envelope manufacturing jobs is robust.

This statement provides an overview of the main findings and recommendations of Bureau Veritas' review of site activities based on the above scope of work. Implementation of the methodology for calculating its carbon footprint is the sole responsibility of Tompla. Bureau Veritas' responsibility is to provide assurance over the application of the methodology and the accuracy of the carbon footprints of selected manufacturing jobs.

### Methodology

Bureau Veritas' methodology for the delivery of the above scope of work included the following:

- i) A review of updates and changes made by Tompla to the 'Tompla carbon footprint methodology' for the 2014 verification period.
- ii) A review of progress made by Tompla to address the recommendations and observations made by Bureau Veritas during previous main site and partner site audits in 2014.
- iii) Verification of the overall implementation of the carbon footprint methodology at the Tompla Madrid production site including sampling of data back to source (e.g. electricity, travel) and checking the application of emissions factors;
- iv) Verification of the carbon footprints of a select sample of envelope manufacturing jobs, which were calculated using the Tompla carbon footprint methodology during the verification period;
- v) A review of the robustness of systems for the purchase of carbon offset credits, and the legitimacy of credits purchased under the Verified Carbon Standard<sup>2</sup> by Tompla

### Bureau Veritas' Opinion

**Based on the verification findings, it is Bureau Veritas' opinion that Tompla have effectively implemented the Tompla carbon footprint methodology and that the reported information adequately reflects the carbon footprint.**

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<sup>1</sup> International Organisation for Standards (2012) Greenhouse gases -- Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. ISO, Geneva, Switzerland

<sup>2</sup> Voluntary Carbon Standard prior to 1<sup>st</sup> March 2014

## **Recommendations**

In order to support continuous improvement of the reliability and validity of the carbon emissions data reported, Bureau Veritas recommends that:

Tompla should go on with a detailed action plan to try to improve and reduce emissions from scope 1 and scope 2 based on Energy Efficiency Program considering that is very complicated to measure by process the energy consumption in the factory. Maybe it will be possible technical and economically done by phases.

It is important to try increasing control and accounting on its suppliers in terms of CO2 emissions because the 70% of the Tompla GHG belongs to the 3 scope,

Tompla has to increase the control about the emissions factor from suppliers and data delivered by them.

## **Limitations and exclusions**

The following limitations and exclusions apply to the work undertaken by Bureau Veritas:

- i) Due to the type of assurance provided, Bureau Veritas' work cannot be relied upon to detect all errors and omissions within the scope of work and reporting boundary;
- ii) the scope of work is limited to assurance that the carbon footprint methodology is aligned to the principles of ISO14064-1:2012 Part 1; this standard does not include certification or accreditation;

## **Ministry Carbonfootprint Register**

Tompla has registered its 2010, 2011, 2012, 2013 carbonfootprint in Environment Ministry of Spain, reviewed calculations by government technicians.

## **Statement of independence, impartiality and competence**

Bureau Veritas considers there to be no conflict of interest between the work of the assurance team for this assignment or any other services provided by Bureau Veritas to Tompla.

Bureau Veritas has implemented a Code of Ethics across its business which is intended to ensure that all of its staff maintain high ethical standards in their day to day business activities. Bureau Veritas' assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes in accordance with best practices.

Bureau Veritas Certification.

Madrid, July 2015