

# GREENHOUSE GAS INVENTORY VERIFICATION STATEMENT

Statement No:  
PRJN-608952

DNV Business Assurance Spain SLU (DNV), has verified in accordance with ISO 14064-3, the Greenhouse Gases (hereinafter GHG) Inventory assertion of the organization.

## **ATLANTICA SUSTAINABLE INFRASTRUCTURE PLC**

reported in the document entitled "2023 Carbon Footprint Inventory Report\_V1" dated 2024.02.01, related to the activities carried out on the assets listed on the referenced document.

Based on the process and procedures conducted, we conclude that the GHG declaration:

- is materially correct and is a fair representation of 2023 GHG data and information.
- has been prepared in accordance with UNE EN ISO 14064-1:2019 on GHG quantification, monitoring and reporting, with the following GHG emissions results (values rounded to ton):

<b>GHG emissions</b>	<b>2023</b>	<b>2023</b>
<b>CO<sub>2</sub>-CH<sub>4</sub>-N<sub>2</sub>O</b>	<b>ton. CO<sub>2e</sub></b>	<b>ton. CO<sub>2e</sub></b>
Direct Emissions – Scope 1	<b>1.775.010</b>	<b>1.775.010</b>
Indirect Emissions – Scope 2	<b>249.733</b> <b>(Market based)</b>	<b>236.135</b> <b>(Location based)</b>
Indirect Emissions – Scope 3	<b>799.222</b>	<b>799.222</b>
<b>Total Emissions</b>	<b>2.823.965</b>	<b>2.810.367</b>

Place and date:  
**Barcelona, 2024-02-20**

For the issuing DNV office:  
**DNV Business Assurance Spain S.L.U.**

**Ricardo Álvarez Muñia**  
**Lead Verifier SCPA**

### Verification Objective

The objective of this verification is to assess compliance with the below reported verification criteria of the GHG assertions contained in the document entitled "2023 Carbon Footprint Inventory Report\_V1" dated 2024.02.01

Current organization initiatives related to offsetting the GHG emissions associated to the declared GHG emissions are not part of the verification conducted by DNV.

### Verification Scope

The scope of the verification is defined by:

- The organization's installations where financial control is in place, located across [44] assets in the United States, Canada, Mexico, Peru, Chile, Colombia, Uruguay, Spain, Italy, Algeria and South Africa; 17 assets with joint financial control or with no financial control; and Offices, for a total of (62) assets. Group Companies Without Assets are included in Scope 3. (See Annex 1 & 2).
- Direct GHG emissions from the following sources: fossil fuels both in stationary and mobile sources, non-combustion and fugitive methane emissions.
- Indirect GHG emissions according to the applicable ISO 14064 categories (2-3-4-5-6) and GHG protocol Scope 3 categories (Categories 1-2-3-4-5-6-7-8-9-12-15).
- The following greenhouse gases: carbon dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>) and Nitrous oxide (N<sub>2</sub>O).
- Year 2023 emissions.
- Base year 2020.

### Verification Level of Assurance

The verification was conducted by DNV with a reasonable level of assurance.

### Materiality Level

Errors / omissions which represent, single or aggregated, 5% or more of total emissions were considered material.

### Verification Criteria

The requirements applicable to the organization's GHG Inventory are those included in:

- UNE EN ISO 14064-1:2019 Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

### Verification Comments

GHG emission results relative to ATLANTICA SUSTAINABLE INFRASTRUCTURE PLC GHG Inventory for the period 2023 reported in the table above, are based on:

- Electricity consumption: 2023 invoices.
- Fuel consumption 2023 invoices and site data.
- Purchased goods 2023 SAP data.
- Production records: 2023.
- EU ETS 2023 verified reports for Spanish sites (PS20, Solnova 1, Solnova 3, Solnova 4, Helioenergy 1, Helioenergy 2, Solacor 1, Solacor 2, Helios 1, Helios 2, Solaben 1, Solaben 2, Solaben 3, Solaben 6).
- ISO 14064-1:2018 external verification report of ACT asset (Mexico).
- Other evidenced documents: manual methodologies, procedures, GHG calculations.

## Annex 1 – List of sites and GHG emissions by scope (Market based).

Assets	2023 GHG emissions, ton. CO2e Scope 1	2023 GHG emissions, ton. CO2e Scope 2	2023 GHG emissions, ton. CO2e Scope 3	2023 Total GHG emissions, ton. CO2e
ACT	1.391.668	4.127	457.039	1.852.834
Solana	924	9.561	19.924	30.408
Mojave	421	8.174	9.150	17.745
Coso	336.273	0	5.536	341.809
Calgary DH	21.472	25	10.673	32.170
Kaxu	1.321	10.515	69.083	80.919
PS10	174	571	469	1.214
PS20	1.401	524	494	2.419
Solnova 1	1.180	2.156	1.207	4.544
Solnova 3	982	2.079	1.289	4.351
Solnova	1.436	1.992	1.160	4.588
Helioenergy 1	1.189	2.233	1.031	4.453
Helioenergy 2	1.186	1.852	997	4.035
Solacor 1	860	1.776	1.373	4.008
Solacor 2	817	1.710	1.337	3.864
Helios 1	1.508	2.151	1.461	5.120
Helos 2	1.182	2.784	1.790	5.756
Solaben 1	1.930	2.164	1.200	5.293
Solaben 2	1.386	1.913	1.187	4.486
Solaben 3	1.553	1.789	1.204	4.546
Solaben 6	1.655	1.968	1.303	4.926
Sevilla PV	6	11	39	56
Palmatir	25	27	527	579
Cadonal	36	12	454	502
Estrellada	25	9	427	461
Albisu	14	5	627	646
Chile TL	26	0	1.640	1.667
San Pedro III (Chile PV 1)	23	1	552	576
Doña Carmen (Chile PV 2)	14	2	719	736
Maria Elena (Chile PV 3)	16	2	838	855
La Sierpe	87	0	2.732	2.820
La Tolua	5	0	470	475
Tierra Linda	5	0	2.683	2.689
Peru TL	150	41	2.282	2.473
Hidrocañete	18	1	65	84
Skikda	35	56.394	18.475	74.904
Tenes	3.852	131.865	41.019	176.736
Re Sole (Italy PV 2 )	0	8	106	115

Agrisun (Italy PV 1 )	0	11	121	132
Montesejo (Italy PV 3)	0	17	29	46
Helios 2 PV (Italy PV 4)	0	14	56	70
Rioglass Mieres	20	426	475	920
Rioglass Aznalcollar	0	724	4.927	5.651
Rioglass Servicios a terceros	0	0		0
Rioglass Servicios Atlantica	45	0		45
Honda I			31	31
Honda II			55	55
Ishcayucro	90	0	450	540
Akuo			362	362
Monterrey			62.900	62.900
Honaine			36.160	36.160
Elkhorn Valley				
Lone Star II				
Prairie Star				
Twin Groves II				
Group Companies without assets			30.839	30.839
Offices	0	100		100
<b>Total</b>	<b>1.775.010</b>	<b>249.733</b>	<b>799.222</b>	<b>2.823.965</b>

### Annex 2 – GHG Inventory by Scopes and Gases.

TOTAL		CO <sub>2</sub> Emissions, Tons		CH <sub>4</sub> Emissions, Tons		N <sub>2</sub> O Emissions, Tons		CO <sub>2</sub> eq Emissions, Tons	
Scope 1	Combustion of Fuels in Stationary Sources (tons)	1.764.819	1.426.854	26	3	1.775.010	1.428.243		
	Combustion of Fuels in Mobile Sources (tons)		2.851	0	0		2.928		
	Fugitive Emissions (tons)		0	337	312		0	8.724	
	Geothermal Steam		335.114	0	0		335.114		
Scope 2	Electricity	249.733 (MB) 236.135 (LB)	-	-	-	249.733 (MB) 236.135 (LB)			
Scope 3	Other indirect	799.222	-	-	-	799.222			
Total Emissions (Market Based)		CO <sub>2</sub> Emissions	2.813.774	CH <sub>4</sub> Emissions	338	N <sub>2</sub> O Emissions	3	CO <sub>2</sub> eq Emissions	<b>2.823.965</b>
Total Emissions (Location Based)		CO <sub>2</sub> Emissions	2.800.176	CH <sub>4</sub> Emissions	338	N <sub>2</sub> O Emissions	3	CO <sub>2</sub> eq Emissions	<b>2.810.367</b>

### Annex 3 – GHG Inventory “Scope 3” by categories.

ISO 14064-1 Category	GHG Protocol Category	Sources	2023 Emissions (tCO <sub>2e</sub> )	% Emissions
c	3, 4, 6, 7 & 9	Indirect GHG Emissions from Transportation	532.090,9	67%
d	1, 2, 5, 8 & 12	Indirect GHG Emissions from products used by an organization	167.371,9	21%
e	15	Indirect GHG Emissions associated with the use of products from an organization	99.759,2	12%
<b>Total</b>			<b>799.222</b>	<b>100%</b>

GHG Protocol Category	ISO 14064-1 Category	Sources	Evaluation status	2023 Emissions (ton. CO <sub>2e</sub> )
1	d (4)	Purchased goods and services	Relevant, calculated	161.161
2	d (4)	Capital goods	Not relevant, explanation provided	
3	c (3)	Fuel-and-energy-related activities (not included in Scope 1 or 2)	Relevant, calculated	526.371
4	c (3)	Upstream transportation and distribution	Relevant, calculated	307
5	d (4)	Waste generated in operations	Relevant, calculated	5.485
6	c (3)	Business travel	Relevant, calculated	1.799
7	c (3)	Employee commuting	Relevant, calculated	1.378
8	d (4)	Upstream leased assets	Relevant, calculated	721
9	c (3)	Downstream transportation and distribution	Relevant, calculated	2.236
10		Processing of sold products	Not relevant, explanation provided	
11		Use of sold products	Not relevant, explanation provided	
12	e (5)	End of life treatment of sold products	Relevant, calculated	5
13		Downstream leased assets	Not relevant, explanation provided	
14		Franchises	Not relevant, explanation provided	
15	e (5)	Investments	Relevant, calculated	99.759
<b>Total</b>				<b>799.222</b>