

# GREENHOUSE GAS INVENTORY VERIFICATION STATEMENT

Statement No:  
PRJN-445905

Initial Verification Date:  
2022.11.15

DNV GL Business Assurance España 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 "2022 Carbon Footprint Inventory Report 04" dated 2023.02.17, related to the activities carried out on the assets listed on the referenced document.

Based on the process and procedures conducted, the GHG declaration:

- is materially correct and is a fair representation of 2022 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>2022</b>	<b>2022</b>
<b>CO<sub>2</sub>-CH<sub>4</sub>-N<sub>2</sub>O</b>	<b>t CO<sub>2e</sub></b>	<b>t CO<sub>2e</sub></b>
Direct Emissions – Scope 1	<b>1.844.169</b>	<b>1.844.169</b>
Indirect Emissions – Scope 2	<b>249.228</b> Market Based	<b>237.382</b> Location Based
Indirect Emissions – Scope 3	<b>813.432</b>	<b>813.432</b>
<b>Total Emissions</b>	<b>2.906.829</b>	<b>2.894.983</b>

Place and date:  
**Barcelona, 2023-03-02**

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



**María José Amores Barrero**  
Lead Verifier SCPA

**Ricardo Álvarez Muiña**  
Technical Reviewer SCPA

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### **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 "2022 Carbon Footprint Inventory Report 04" for the year 2022.

Current organization activities aimed at reducing 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 organisation's installations where operational control is in place, located across 42 assets in the United States, Canada, Mexico, Peru, Chile, Colombia, Uruguay, Spain, Italy, Algeria and South Africa; 6 assets without operational control; and Offices, for a total of 49 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 1-2-3-4-5-6-7-8-15).
- The following greenhouse gases: carbon dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>) and Nitrous oxide (N<sub>2</sub>O).
- Year 2022 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 2022 reported in the table above, are based on:

- Electricity consumption: 2022 invoices.
- Fuel consumption 2022 invoices and site data.
- Purchased goods 2022 SAP data.
- Production records: 2022.
- EU ETS 2022 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	2022 Scope 1 (Tons)	2022 Scope 2 (Tons)	2022 Scope 3 (Tons)	2022 Total GHG emissions, (Tons)	% Total
<b>ACT</b>	1.461.128	0	527.532	1.988.660	<b>68,4%</b>
<b>Solana</b>	1.792	12.797	22.422	37.011	<b>1,3%</b>
<b>Mojave</b>	433	5.881	8.984	15.298	<b>0,5%</b>
<b>Kaxu</b>	1.336	8.915	5.336	15.587	<b>0,5%</b>
<b>PS10</b>	262	559	1.214	2.034	<b>0,1%</b>
<b>PS20</b>	1.972	541	1.290	3.803	<b>0,1%</b>
<b>Solnova 1</b>	961	1.859	1.441	4.261	<b>0,1%</b>
<b>Solnova 3</b>	791	2.061	1.770	4.622	<b>0,2%</b>
<b>Solnova 4</b>	1.596	1.836	1.476	4.908	<b>0,2%</b>
<b>Helioenergy 1</b>	1.419	2.042	1.793	5.254	<b>0,2%</b>
<b>Helioenergy 2</b>	1.171	1.879	1.801	4.850	<b>0,2%</b>
<b>Solacor 1</b>	774	1.507	1.889	4.170	<b>0,1%</b>
<b>Solacor 2</b>	622	1.754	1.985	4.362	<b>0,2%</b>
<b>Helios 1</b>	1.328	2.271	2.024	5.624	<b>0,2%</b>
<b>Helios 2</b>	1.170	2.595	2.203	5.968	<b>0,2%</b>
<b>Solaben 1</b>	1.736	2.004	1.860	5.600	<b>0,2%</b>
<b>Solaben 2</b>	1.271	1.901	1.879	5.051	<b>0,2%</b>
<b>Solaben 3</b>	1.312	1.951	1.801	5.064	<b>0,2%</b>
<b>Solaben 6</b>	1.547	2.015	1.846	5.408	<b>0,2%</b>
<b>Sevilla PV</b>	2	11	107	120	<b>0,0%</b>
<b>Palmatir</b>	25	18	668	711	<b>0,0%</b>
<b>Cadonal</b>	34	14	415	464	<b>0,0%</b>
<b>Estrellada</b>	30	11	407	448	<b>0,0%</b>
<b>Chile TL</b>	28	0	392	420	<b>0,0%</b>
<b>San Pedro III</b>	22	0	302	325	<b>0,0%</b>
<b>Doña Carmen</b>	13	0	313	326	<b>0,0%</b>
<b>María Elena</b>	9	0	129	138	<b>0,0%</b>
<b>La Sierpe</b>	165	0	341	506	<b>0,0%</b>
<b>Peru TL</b>	80	42	2.809	2.930	<b>0,1%</b>
<b>Hidrocañete</b>	18	1	41	59	<b>0,0%</b>
<b>Skikda</b>	2.619	60.114	32.065	94.798	<b>3,3%</b>
<b>Tenes</b>	3.678	133.024	68.140	204.842	<b>7,0%</b>
<b>Coso</b>	331.803	0	6.032	337.834	<b>11,6%</b>
<b>CDH</b>	22.784	45	1.475	24.303	<b>0,8%</b>
<b>Re Sole</b>	0	8	30	38	<b>0,0%</b>
<b>Agrisun</b>	0	14	40	54	<b>0,0%</b>
<b>Montesejo</b>	0	18	66	84	<b>0,0%</b>
<b>Helios 2 PV</b>	0	16	33	48	<b>0,0%</b>
<b>Rioglass</b>	18	1.491	1.429	2.938	<b>0,1%</b>

<b>Albisu</b>	62	1	2.227	2.290	<b>0,1%</b>
<b>La Tolua</b>	51	0	13	65	<b>0,0%</b>
<b>Tierra Linda</b>	108	0	27	135	<b>0,0%</b>
<b>Monterrey</b>			61.525	61.525	<b>2,1%</b>
<b>Honaine</b>			36.693	36.693	<b>1,3%</b>
<b>Elkhorn Valley</b>			548	548	<b>0,0%</b>
<b>Lone Star II</b>					
<b>Prairie Star</b>					
<b>Twin Groves II</b>					
<b>Group Companies without assets</b>			6.619	6.619	<b>0,2%</b>
<b>Offices</b>		34		34	<b>0,0%</b>
<b>Total</b>	<b>1.844.169</b>	<b>249.228</b>	<b>813.432</b>	<b>2.906.829</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)	1.834.003	1.500.873	335	27	3	0	1.502.347	
	Combustion of Fuels in Mobile Sources (tons)		2.351		0				
	Fugitive Emissions (tons)		0		308				0
	Geothermal Steam		330.779		0				0
Scope 2	Electricity	249.228 (MB) 237.382 (LB)		-		-		249.228 (MB) 237.382 (LB)	
Scope 3	Other indirect	813.432		-		-		813.432	
Total Emissions (Market Based)		CO <sub>2</sub> Emissions	2.896.663	CH <sub>4</sub> Emissions	335	N <sub>2</sub> O Emissions	3	CO <sub>2</sub> eq Emissions	2.906.829
Total Emissions (Location Based)		CO <sub>2</sub> Emissions	2.884.817	CH <sub>4</sub> Emissions	335	N <sub>2</sub> O Emissions	3	CO <sub>2</sub> eq Emissions	<b>2.894.983</b>

### Annex 3 – Inventory by scopes and GHG emissions Scope 3.

ISO 14064-1 Category	GHG Protocol Category	Sources	2022 Emissions (tCO <sub>2e</sub> )	% Emissions
3	3, 4, 6 y 7	Indirect GHG Emissions from Transportation	635.652	78,1%
4	1, 2, 5 y 8	Indirect GHG Emissions from products used by an organization	79.015	9,7%
5	15	Indirect GHG Emissions associated with the use of products from an organization	98.765	12,1%
<b>Total</b>			<b>813.432</b>	<b>100 %</b>

GHG Protocol Category	ISO 14064-1 Category	Sources	2022 Emissions (tCO <sub>2e</sub> )
1	4	Purchased Goods and services	70.564
	4	Capital Goods	1.960
3	3	Fuel-and-energy-related activities (not included in Scope 1 and 2)	634.477
4	3	Upstream transportation and distribution	43
5	4	Waste generated in operations	906
6	3	Business travel	982
7	3	Employee commuting	151
8	4	Upstream leased assets	5.585
9		Downstream transportation and distribution	Not relevant

10		Processing of sold products	Not relevant
11		Use of sold products	Not relevant
12		End of life treatment of sold products	Not relevant
13		Downstream leased assets	Not relevant
14		Franchises	Not relevant
15	5	Investments	98.765
		<b>Total (t CO<sub>2e</sub>)</b>	<b>813.432</b>

