

VERIFICATION STATEMENT

GREENHOUSE GAS EMISSIONS

Introduction and objectives of work

BUREAU VERITAS d.o.o. (Bureau Veritas) has been engaged by **JAJCE ALLOY WHEELS d.o.o.** to conduct an independent verification at a limited assurance level of the greenhouse gas (GHG) emissions, associated with their production activities of aluminum wheels, reported by **JAJCE ALLOY WHEELS d.o.o.** for the reported period of the year 2024. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of **JAJCE ALLOY WHEELS d.o.o.**, Bureau Veritas was not involved in determining the GHG emissions. Our sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze, and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- Jajce Alloy Wheels d.o.o consolidates its emissions through the operational control approach, accounting for 100% of the GHG emissions related to the operations over which it has operational control.

Data verified:

GHG emissions [CO _{2e}]	
GHG emissions (categories 1 and 2) per FU	8.21 kg CO _{2e} /piece
Carbon footprint (Categories 1 and 2)	5,377,944.50 kg CO _{2e}
Total GHG emissions for Categories 1, 2, 3, 4, 5	50,201,846.24 kg CO _{2e}
Carbon footprint per FU (all Categories)	76.6 kg CO _{2e} / piece
Standard	ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

Period covered by GHG emissions verification:

2024

Reporting Protocols against which verification was conducted:

- ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

GHG Verification Protocols used to conduct the verification:

- ISO 14064-3: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

Level of Assurance:

- Limited

Verification Methodology:

- Categories included in the report (categories 1 – 5)
- Verification of inventory
- Verification of data sources
- Verification of emission factors
- Online interview with responsible personnel

Assurance Opinion:

Based on the results of our verification process, Bureau Veritas found no evidence that the GHG emissions shown above:

- is not materially correct;
- is not a fair representation of the GHG emissions data and information; and
- is not prepared in accordance with the Reporting Protocols.

It is our opinion that **JAJCE ALLOY WHEELS d.o.o.** has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Statement of Independence, Impartiality and Competence

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety and social accountability with over 190 years history.

No member of the verification team has a business relationship with **JAJCE ALLOY WHEELS d.o.o.**, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the TIC Council², cross the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behavior and high ethical standards in their day-to-day business activities.

BUREAU VERITAS d o. o.

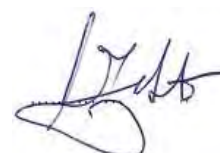
Belgrade, June 24, 2025



Jovan Babić
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¹ Certificate of Registration No. 44 100 160145 issued by TUV NORD CERT GmbH

² TIC Council Compliance Code EDITION 1 December 2018