

PE25/00000029



Opinion of Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas (GHG) emissions in the period
01/01/2023 – 31/12/2023 of:

INFRAMERICA CONCESSIONARIA Brasília International Airport (BSB) “Presidente Juscelino Kubitschek”

Área Especial, Lago Su - S/N - Brasília - DF - Brazil - Zip Code: 71.608-900

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of
GHG Protocol

For the following activities

“Airport Operations: Controlled airport services and maintenance of airport assets and infrastructure”

Revealing a total of **1,630.960 metric tons of CO₂ equivalent emissions. (Location Based)**

For Scope 1, a total of **823.760 tCO₂e** and for Scope 2, a total of **807.200 tCO₂e**.

Lead Auditor Issue 1: Fanny Valencia Juscamaita

Technical Review:

Fecha de la Declaración de Verificación

Issue 1: Fecha: 10 de enero 2025

Autorizado por
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INFRAMERICA CONCESSIONARIA

Brasília International Airport (BSB)

“Presidente Juscelino Kubitschek”

Brief Description of Verification Process

SGS has been engaged by INFRAMERICA CONCESSIONARIA for the verification of the direct, indirect for energy and other indirect carbon dioxide equivalent (CO₂e) emissions of “Brasília International Airport (BSB Airport)” in its GHG declaration in the “BSB203.002_E1_RL_0030_REPORTE_PLANO_GESTAO_CARBONO_2024_VF_Org”

Roles and Responsibilities

The engineering and sustainability management of Brasília International Airport is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, using the calculation and determination of GHG emissions information and the reported GHG emissions. It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in Brasília International Airport (BSB) GHG Assertion for the period 2023.

SGS performed a third-party verification against ISO 14064-3:2019 requirements of the 2023 GHG declaration. This International Standard requires us to meet requirements and plan and perform the verification to obtain reasonable assurance that on-site GHG emissions, are free from significant misstatement. The assessment included review of documents and records, and interviewing personnel on-site. The verification was based on the scope, objective and verification criteria of the agreement between INFRAMERICA CONCESSIONARIA. and SGS with a 2024 proposal.

Level of Assurance

The agreed level of assurance is **Reasonable**.

Scope

Brasília International Airport (BSB) “Presidente Juscelino Kubitschek” engaged an independent verification by SGS of its reported CO₂e emissions from its management, to establish conformity with the requirements of ISO 14064-1:2018 within the scope of verification detailed below. Data and information supporting the opinion of the GHG statement were historical, projected and hypothetical in nature, and demonstrated with evidence.

This agreement covers the verification of emissions from anthropogenic GHG sources included within the boundaries of the organization and meets the requirements of GHG Protocol.

- **Organizational boundary:** Operational Control Approach.
- **Locations included in the Verification:** Brasília International Airport (BSB Airport)
- **Description of activities:** Airport Operations: Controlled airport services and maintenance of airport assets and infrastructure
- **Operational boundary:** GHG sources included:
 - Scope 1 – Direct emissions**
Stationary combustion, mobile combustion and fugitive emissions of refrigerants. There are no process emissions.
 - Scope 2 – Energy Indirect GHG emissions.**
Purchased electricity
- **GHGs included:** CO₂, CH₄, N₂O, HFCs, SF₆. And separated HCFCs and biogenic anthropogenic CO₂ emissions. There are no PFC, NF₃.
- **GHG information for the following period was verified:** Calendar year 2023 (01/01/2023 – 31/12/2023).
- **Global Warming Potentials (GWPs):** IPCC AR5, 2013.
- **Intended user of the verification statement:** Internal and general public.
- **Base Year:** 2018
 - Scope 1 – Direct GHG emissions:**
Stationary combustion (electric generators), mobile combustion (own vehicles) and fugitive emissions (refrigerant gas leaks and extinguishers)
 - Scope 2 – Indirect GHG emissions**
Electricity purchased
- **Exclusions:**
Scope 1: Emissions combustion of Acetylene because it is not material.



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Brasília International Airport (BSB)

“Presidente Juscelino Kubitschek”

- Scope 3: Significant emissions: No include; because the organization apply to ACA Level 2; and those emission are not required.
- **Changes:** The airport had not a change.
- **Emission reduction initiatives and increased removals:** Continue on-site photovoltaic energy generation on the roof of the service building since September 2020
- **Emission reduction goals:** The objectives are:
 - Absolute reduction of emissions (Scope 1 and Scope 2) by 20% of the amount of CO₂e equivalent for Brasilia Airport by 2037 vs. 2018
 - Reduction of electric energy consumption by 5% per passenger by 2037 vs. 2018

Objective

The purpose of this verification was to independently review, with objective evidence:

- If all CO₂ equivalent emissions are those declared by the organization in its GHG inventory and materially compliant.
- If the reported data is accurate, complete, consistent, transparent, and free of material error or omission.
- If the inventory has been prepared in accordance with GHG Protocol
- If the requirements of Level 2 “Reduction” given by the Airport Carbon Accreditation (ACA) Program are met

Criteria

The criteria against which verification was performed are the requirements of GHG Protocol and from the Airport Carbon Accreditation (ACA) Level 2 program.

Materiality

SGS considered a materiality below 5% as a requirement for verification, based on the needs of the intended users of the GHG statement feedback.

Conclusion

The organization provided its GHG statement based on the requirements of ISO GHG Protocol. The GHG information for 2023, using the organization's own tool (ferramenta_ghg_protocol_v2024.0.2_DadosAtualizados_18_10_2024), totals:

- Location Based: **1,630.96 metric tons of CO₂ equivalent emissions**. For Scope 1, a total of **823.760 tCO₂e** and for Scope 2, a total of **807.200 tCO₂e**. Additional, Biogenic emissions are reported separately 65.08 tCO₂ and emissions due to HFCs 300.568 tCO₂e

Details of GHG emissions are expressed in Annex 1.

The organization has made requested changes; therefore there are currently no material misstatements and if there are any limitations; mentioned at this document, does not prejudice the usefulness of the GHG declaration or the materiality.

This statement was verified by SGS with a reasonable level of assurance and is consistent with the objectives, criteria and scope of the verification agreement. In the opinion of SGS, based on the data and information provided and the processes and procedures carried out, we conclude with reasonable assurance that the GHG inventory presented:

- There is appropriate and sufficient evidence to support the emissions/removals and storage data; since all CO₂ equivalent emissions are declared, being materially correct and is a fair representation of the data and information on GHG,
- Is accurate, complete, consistent, transparent and free of material errors or omissions
- It has been prepared in accordance with GHG Protocol.

Likewise, with respect to the ACA requirements for Level 2 “Reduction”, SGS verifies the preparation of the GHG inventory according for the Level 2; and demonstrate reduction with respect to the Rolling of the previous 3 years. About to the Carbon Management Plan, SGS verifies implementation.

SGS' approach is risk-based, based on an understanding of the risks associated with modeling GHG emissions information and the controls in place to mitigate these risks. Our review included the evaluation, on a sample basis, of relevant evidence from the emissions information report.



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We have planned and performed our work to obtain the information, explanations and evidence that we have considered necessary to conclude with a reasonable level of assurance that GHG emissions for the year 2023 are fairly declared. The audit methods used were interviews and onsite walk-through; as well as the review of documentation and records; performed on 2 to 4 of September of 2024

Considerations

- The AR5 global warming potential (GWP) has been considered to be aligned with the methodology of the ACA Program and National Brail Program, which still uses said GWP.
- The Brazil Emission Electrical Factor has been taken from the Ministry of Science, Technology and Innovation that is into the tool Brazilian GHG Protocol (“ferramenta_ghg_protocol_v2024.0.2”)
- The organization used a National tool for GHG Calculator of Ferramenta of the Brazilian GHG Protocol Program (“ferramenta_ghg_protocol_v2024.0.2”)
- It is evident as part of the ACA Management System that the organization has a commitment and objective to reduce the amount of GHG emissions in absolute terms (Scope 1 and 2) annually. Into the CMP Carbon Management Plan; the organization summaries the actions take for this years in order to reduce; the committed, the responsibilities and the new strategic (BSB203.002_E1_RL_0030_REPORTE_PLANO_GESTAO_CARBONO_2024_VF_Org) are evident
- Also, there is evident a robust monitoring of the different consumptions (energy, fuels). Also, a detail monitoring of the refrigerants.
- In addition, the organization are in process The organization is committed to upgrading to level 3 in the next inventory; and during this verification, a pre-verification of the data and actions has also been carried out in order to achieve this objective; as part of its continuous improvement management plan.

Modified Opinion: Opportunities for Improvement

The organization has made a small correction. The agreed materiality has been reached.

Some improvements.

- The organization is still in the process of standardizing (preparing and disseminating) the procedures for GHG Management required by the standard and the involvement of key responsible parties.
- Also; if they have a monitoring and follow-up of energy consumption in 2022 and 2023, there is no evidence that a formal analysis and control of the situation has been carried out to ensure the reduction of said consumption and thus be able to ensure its CMP reduction objectives.
- Consider reinforcing these actions to achieve the objectives.
- Also, continue strengthen operational personnel capabilities annually at GEI

This Opinion should be read in conjunction with the GHG report.



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ANNEX 1: ABSOLUTE EMISSIONS - 2023

		Metric tons of CO ₂ equivalent [tCO ₂ e]						Total GHG
		CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	
Scope 1 Direct emissions de GEI	Mobile Combustion Stationary Combustion Refrigerants / extinguishers / SF ₆	524.01	1.204	6.095	292.456	-	-	823.760
Scope 1 Removals directas de GEI	Ninguna	-	-	-	-	-	-	-
Scope 2 Indirect GHG emissions from energy	Electrical Energy Location Based	807.20	-	-	-	-	-	807.20
	Electrical Energy Market Based	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total (Scope 1 y 2)	Location Based	1,331.21	1.204	6.095	292.456	-	-	1,630.96
Total (Scope 1 y 2)	Market Based	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Scope 3 Indirect GHG emissions from transportation*	Third-party mobile sources People and cargo movement Business travel Aircraft movement - Taxi Aircraft movement - LTO	N/A	-	-	-	-	-	N/A
Scope 3 Indirect GHG emissions from products used by the organization*	Fixed third-party sources Waste management	N/A	-	-	-	-	-	N/A
Scope 3 Indirect GHG emissions associated with the use of the organization's products	Ninguna	N/A	-	-	-	-	-	N/A
Scope 3 Indirect GHG emissions from other sources	Aircraft movement - APU Third-party electrical consumption	N/A	-	-	-	-	-	N/A
Total (Categoría 3,4,5,6)	Location Based	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total (Categoría 3,4,5,6)	Market Based	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total GEI	Location Based	1,331.21	1.204	6.095	292.456	-	-	1,630.96
Total GEI	Market Based	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Biogenic Emissions		Emission tCO
Biogenic Carbon Emissions		65.08

Emissions of other GHGs not regulated by the Kyoto Protocol		Emission tCO ₂ e
Hydrochlorofluorocarbons HCFCs		300.568

*Note: Some emission sources have been considered as CO₂, due to the type of Emission Factor used, despite being CO₂, CH₄, N₂O. In addition, the classification by categories does not compromise the final result.
 Note: This Declaration is issued, on behalf of the client, by SGS del Perú S.A.C., Av. Elmer Faucett 3348. Callao, Perú ("SGS") under the general conditions for GHG Validation and Verification Services. The findings recorded here are based on the audit carried out by SGS. You can consult a complete copy of this Declaration, conclusions and GHG assertion to Aruba International Airport. This declaration does not exempt the client from legal compliance that applies to it in this regard. Stipulations to the contrary are not binding on SGS, and therefore, SGS declines all responsibility with other parties other than its client.



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