

## Methodology Validation Opinion

The methodology described in the document  
**Devera Life Cycle Assessment Methodology, Document  
Reference: DEV-LCA-METH-001 Rev. 6, April 2026**

Prepared by:

**ECO IMPACT TECH S.L.**

has been validated in accordance with ISO 14064-3:2019 and ISO  
14071:2024 as meeting the principles and rules laid down in

**ISO 14040:2006 — Environmental management — Life  
cycle assessment — Principles and framework  
and  
ISO 14044:2006 — Environmental management — Life  
cycle assessment — Requirements and guidelines**

*For the quantification of life cycle assessments of products including cosmetics, food, textile,  
construction, and other industries*

Approved by

Ana María Viñado Huguet  
Director of Sustainability and Climate Change

Date: See electronic signature date

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## **Methodology Validation Opinion**

ECO IMPACT TECH S.L., throughout the document Devera Life Cycle Assessment Methodology, Document Reference: DEV-LCA-METH-001 Rev. 6, April 2026 presents the methodology applied to calculate Cradle-to-gate and cradle-to-grave life cycle assessments for a variety of consumer and industrial products in the cosmetics, construction, food, textile, and other sectors. The methodology has been validated using data from 2025.

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to validate the methodology used.

### **Scope**

The methodology refers to the quantification of life cycle assessments for products in cosmetics, food, textile, construction, and other sectors.

The impacts categories covered by this validation are:

- Climate change: Global Warming Potential (100-year) IPCC AR6, GWP100 (2021).

### **Level of Materiality**

SGS considered the materiality threshold required for the validation to be below 10%.

### **Opinion**

Based on the process and procedures conducted, SGS concludes that the presented LCA methodology:

- Is materially correct and is a fair representation of LCA data and information, and
- Has been prepared in accordance with the requirements of ISO 14040:2006 and 14044:2006, in relation to its quantification, control and notification.

This opinion shall be interpreted with Devera Life Cycle Assessment Methodology, Document Reference: DEV-LCA-METH-001 Rev. 6, April 2026 as a whole.

**Note:** This Opinion is issued, on behalf of Client, by SGS Tecnos S.A.U. ("SGS") under its General Conditions included in [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). A full copy of this opinion and the supporting GHG Statement may be consulted at ECO IMPACT TECH S.L.. This Opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

