



OPINION OF THE VERIFIER ON THE VALIDATION OF THE METHODOLOGY FOR CALCULATING THE CARBON FOOTPRINT

The organization **Iskra Mehanizmi, d.o.o.** requested an independent **validation of the methodology** for calculating the organization's carbon footprint and the preparation of a written opinion related to the methodology for calculating the organization's carbon footprint, presented in report **Energy Management and Emissions**, dated 23 January 2026. The methodology covers the quantification of greenhouse gases for:

- Scope 1 – direct emissions: fuel for company vehicles, fugitive emissions, fuel for stationary combustion
- Scope 2 – indirect emissions: electricity consumption (both the location-based and market-based methods included)

The methodology includes the organizational boundaries from the base year 2021 to the calculation year 2025. It defines rules, formulas, emission factors, uncertainty assessment, and assumptions used by the organization to calculate emissions within the identified scopes. Organizational boundaries are defined based on operational control over all included emission sources. The methodology is intended for reporting the carbon footprint of Iskra Mehanizmi, d.o.o. for the calendar year 2025 (1 January–31 December 2025).

Verifier's Opinion:

The methodology for calculating the organizational carbon footprint for Scope 1 and Scope 2, prepared by Iskra Mehanizmi, d.o.o. has been reviewed, and it has been determined that it is:

- designed in accordance with the relevant requirements of ISO 14064-1:2018 and the GHG Protocol for Scope 1 and 2,
- clear, transparent, consistent, and repeatable,
- free from material misstatements, and
- suitable for use in the quantification of greenhouse gas emissions in Scope 1 and 2.

**SIQ Ljubljana issues
a positive opinion
with findings presented in Verification Report OSV 00040/2026
on the methodology for calculating the organizational carbon footprint "Energy Management and Emissions"
Iskra Mehanizmi d.o.o.**

Iskra Mehanizmi, d.o.o. is solely responsible for the preparation, accuracy, use, and fair presentation of the methodology for calculating the organizational carbon footprint.

SIQ Ljubljana performs the validation independently; the opinion represents an independent opinion of SIQ Ljubljana and is intended to inform all interested parties. SIQ Ljubljana has prepared Verification Report No. OSV 00040/2026, in which it reliably confirms that the client's report does not contain material misstatements.

SIQ Ljubljana did not participate in preparing the methodology for calculating the organizational carbon footprint of Iskra Mehanizmi, d.o.o. A balanced approach to all stakeholders was applied during the validation. The validation of the methodology was carried out in accordance with the requirements of ISO 17029, ISO 14065, and the criteria of:

- ISO 14064-3:2019: Greenhouse gases – Part 3: Specification with guidance for validation and verification of greenhouse gas assertions

- GHG Protocol – Greenhouse Gas Protocol and Corporate Accounting and Reporting Standard, prepared by the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD)

The validation of the methodology was conducted with limited assurance and was based on the transparency, consistency of the design and the reasonableness of assumptions. The opinion does not include verification of actual data or emission calculations and does not guarantee the accuracy of actual data or results.

This opinion is not valid without the full scope, objectives, and criteria of the methodology verification and the findings provided in Verification Report OSV 00040/2026. The opinion is valid from the date of issue and remains valid until material changes occur in the methodology for calculating the organizational carbon footprint. (organizational and operational boundaries, applied standards, guidelines, or emission factors). In the event of material changes, a new validation of the methodology is required.

Verification nr.: VO-2026-00040

Ljubljana, 28.01.2026

Lead Verifier

Ana Margetič

Independent reviewer

Blanka Kaker

Verifier

Gregor Schoss