

Declaración de Verificación

El Informe de emisiones GEI del año 2015 preparado por:

Grupo Kaleido Ideas and Logistics

Calle Pontevedra, 4
Vigo, Pontevedra
España

ha sido verificado por Lloyd's Register Quality Assurance España, S.L. de acuerdo con:

ISO 14064-3:2006¹

en conformidad con los requisitos de:

ISO 14064-1:2006²

La verificación ha sido realizada sobre la base de un nivel de aseguramiento limitado y con un nivel de importancia bajo el juicio profesional del Verificador

Alcance de las Emisiones GEI	ToneladasCO ₂ e
Emisiones GEI directas (Alcance 1)	177
Emisiones GEI indirectas por Energía (Alcance 2)	40
Otras emisiones GEI indirectas (Alcance 3)	94 720
Emisiones Totales GEI	94 937

Firmado:

Fecha: 16 Junio 2016



Olga Rivas

Verificador Líder LRQA

En nombre de Lloyd's Register Quality Assurance Limited, representado en España por Lloyd's Register Quality Assurance España, S.L.

C/ Princesa, 29 – 1º 28008 Madrid

LRQA Referencia: SGI6037763

Este resumen no es válido sin la Declaración de Verificación completa incluida en las páginas 2 a 3 y a las cuales aplica

¹ ISO 14064:2006 Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

² ISO 14064:2006 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

Declaración de Verificación del Informe de Huella de Carbono de Organización 2015 de Grupo Kaleido Ideas and Logistics

Términos del contrato

Esta Declaración de Aseguramiento ha sido preparada para Grupo Kaleido Ideas and Logistics

Lloyd's Register Quality Assurance España, S.L. (LRQA), fue contratada por Grupo Kaleido Ideas and Logistics para verificar su Informe de emisiones de Gases de Efecto Invernadero para el año natural 2015 (en adelante el Informe).

El Informe se refiere a emisiones directas, emisiones indirectas por energía), otras emisiones indirectas (a destacar el transporte terrestre, marítimo y aéreo gestionado por Grupo Kaleido Ideas and Logistics para sus clientes)

Se han excluido del informe las siguientes emisiones, por las razones que se indican a continuación:

- Monasterio de OIA S.A, (sin actividad) Grupo, As Estelas S.A, (inmobiliaria con actividad externalizada) y Green Ball External Service LDA.y Back General Service (cesión de personal).
- Desplazamientos de trabajadores al centro de trabajo, viajes de negocios del personal de la organización, fabricación de materiales consumidos por la organización, y gestión de residuos por su baja contribución al total de las emisiones

Responsabilidades

La Dirección de I+D del Grupo Kaleido Ideas and Logistics fue responsable de preparar el Informe y de mantener los controles internos eficaces relacionados con los datos e información proporcionada. La responsabilidad de LRQA fue llevar a cabo el aseguramiento del informe de acuerdo a lo establecido en nuestro contrato con Grupo Kaleido Ideas and Logistics.

En última instancia, el Informe fue aprobado por y es responsabilidad de Grupo Kaleido Ideas and Logistics.

Enfoque de LRQA

Nuestra verificación se ha llevado a cabo de acuerdo con ISO 14064 – 3: 2006 *Especificación con orientación para la validación y verificación de declaraciones sobre gases de efecto invernadero*, para proporcionar un aseguramiento limitado de que los datos de emisiones incluidos en el Informe han sido preparados en conformidad con ISO 14064 – 1: 2006 - *Especificación con orientación a nivel de las organizaciones para la cuantificación y el informe de emisiones y remociones de gases de efecto invernadero*.

Para obtener nuestras conclusiones se ha realizado un ejercicio de muestreo que ha incluido las siguientes actividades:

- Realizar visitas a Grupo Kaleido Ideas and Logistics y revisar los procesos relacionados con la gestión de datos y registros de emisiones de GEI directas, emisiones de GEI indirectas por energía y otras emisiones indirectas;
- Entrevistar al personal de la organización responsable de los procesos de recopilación y consolidación de los datos, y
- Verificar los datos históricos de emisiones GEI e información en un nivel agregado para el año natural 2015.

Nivel de Aseguramiento e Importancia

La opinión de verificación expresada en esta Declaración de verificación ha estado basada en un nivel de aseguramiento limitado y con un nivel de importancia bajo el juicio profesional del verificador.

Opinión de LRQA

Basado en el enfoque de LRQA, no hay evidencia que nos haga suponer que los datos relacionados con las emisiones de GEI incluidas en el Informe, no sean materialmente correctos y que el informe no haya sido desarrollado en conformidad con la norma ISO 14064-1:2006.

Recomendaciones

Se recomienda sistematizar en mayor medida la metodología o procedimientos para ganar consistencia en los cálculos de otras emisiones indirectas que son las más significativas por ejemplo métodos para cálculo de las distancias, o métodos para identificar datos necesarios para los cálculos como Gross Ton o DWT o ante una diversidad de datos tener establecido cual elegir por ejemplo: Bill Landing, Packing List.

Firmado:

16 de Junio de 2016



Olga Rivas

Verificador líder LRQA

En nombre de Lloyd's Register Quality Assurance Limited representado en España por Lloyd's Register Quality Assurance España, S.L.
C/ Princesa, 29, 1º 28008 Madrid España

LRQA Referencia: SGI6037763

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Assurance Statement

The GHG Emission Report, May 2016 for the calendar year 2015 prepared by:

Kaleido Ideas and Logistics Group

Calle Pontevedra, 4
Vigo, Pontevedra
Spain

has been verified by Lloyd's Register Quality Assurance España, S.L. in accordance with:

ISO 14064-3:2006¹

as conforming to the requirements of:

ISO 14064-1:2006²

The assurance has been formed on the basis of a limited level of assurance and at a materiality of the professional judgment of the Verifier

Scope of GHG emissions	Tonnes CO ₂ e
Direct GHG emissions (Scope 1)	177
Energy indirect GHG emissions (Scope 2)	40
Other indirect GHG emissions (Scope 3)	94 720
Total GHG emissions	94 937

Signed:

Date: 16 June 2016



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Olga Rivas

Lead Verifier LRQA

On behalf of Lloyd's Register Quality Assurance Limited, represented in Spain by Lloyd's Register Quality Assurance España, S.L.

C/ Princesa, 29 – 1º 28008 Madrid

LRQA Reference: SGI6037763

This summary is not valid without the full Assurance Statement attached on pages 2 to 3 to which it applies.

¹ ISO 14064:2006 Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

² ISO 14064:2006 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

**Assurance Statement related to
the Greenhouse Gas Emissions Report 2015, prepared for
Kaleido Ideas and Logistics Group**

Terms of Engagement

This Assurance Statement has been prepared for Kaleido Ideas and Logistics Group.

Lloyd's Register Quality Assurance España, S.L. (LRQA), was commissioned by Kaleido Ideas and Logistics Group to assure its GHG Report for the calendar year 2015 (hereafter referred to as "the Report").

The Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions related to road, marine and air transport managed by Kaleido Ideas and Logistics Group for its clients.

The following GHG emissions were excluded from the report, for the following reasons:

- Monasterio de OIA S.A, (no activity), Grupo As Estelas, S.A. (real estate with outsourced activity), Green Ball External Service LDA and Back General Service (assignment of staff only).
- Employee commuting, business travel, manufacturing of materials consumed by the organization, and management of waste, on the grounds of their immaterial contribution to total emissions.

Management Responsibility

Kaleido Ideas and Logistics Group's R&D Management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with Kaleido Ideas and Logistics Group.

Ultimately, the Report has been approved by, and remains the responsibility of Kaleido Ideas and Logistics Group.

LRQA's Approach

Our verification has been conducted in accordance with ISO14064-3:2006 *Specification with guidance for validation and verification of greenhouse gas assertions* to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with ISO14064-1:2006 - *Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted a site visit at Kaleido Ideas and Logistics Group, and reviewed processes related to the management of GHG emissions data and records for direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions;
- interviewed relevant personnel of the organization responsible for compiling and consolidating GHG emissions data; and
- verified historical GHG emissions data and records at an aggregated level for the calendar year 2015.

Level of Assurance & Materiality

The opinion expressed in this Assurance Statement has been formed on the basis of a limited level of assurance and at a materiality of the professional judgement of the Verifier.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the total direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions disclosed in the Report are not materially correct, and that the Report has not been prepared in conformance with ISO 14064-1:2006.

LRQA's Recommendations

It is recommended that Kaleido Ideas and Logistics Group improves their methodology or procedures in order to gain consistency in the calculation of other indirect emissions which account for the greatest proportion of total emissions, e.g. distance calculation methods for identifying key data for Gross Tonne or Dead Weight Tonnage calculation and when multiple choices for data are available, e.g. Bill Landing, Packing List.

Signed

16 June 2016



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Olga Rivas
Lead Verifier

On behalf of Lloyd's Register Quality Assurance Limited, represented in Spain by Lloyd's Register Quality Assurance España, S.L.
C/Princesa, 29 – 1º
28008 Madrid, Spain

LRQA Reference: SGI6037763

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