



LRQA Independent Assurance Statement

Relating to KALEIDO GROUP IDEAS & LOGISTICS's GHG Report for the 2025 calendar year

Terms of Engagement

This Assurance Statement has been prepared for KALEIDO GROUP IDEAS & LOGISTICS.

LRQA España, S.L.U (hereafter referred to as LRQA) was commissioned by KALEIDO GROUP IDEAS & LOGISTICS (hereafter referred to as GRUPO KALEIDO) to assure its GHG Report for the calendar year 2025, (hereafter referred to as “the Report”).

The Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions related to business trips and associated with the purchase of services used by the organization (freight transport management).

KALEIDO GROUP's geographical boundary includes those operations of the entities listed in Annex A to this Assurance Statement. The main activities of the organization include the management of international transport through the following services: maritime, land, air and rail transport, chartering, consignee agency, customs agency, freight forwarding, storage, stowage, cargo insurance, lashing and welding for cargo insurance, in addition to other activities such as open innovation, research and development, and the rental of real estate on its own account. The GHG emissions have been consolidated using an operational control approach.

The following GHG emissions were excluded from the Report, due to their low relevance, GHG emissions related with employees' daily commuting, business travel carried out by employees using their own vehicles, products used for load handling (wood, slings, strapping, etc.), transport and management of generated waste, transport used for the supply of logistics products, and other services utilized by the organization different from freight transport management.

Management Responsibility

KALEIDO GROUP's Management were responsible for preparing the claim, report and conformity with the criteria ISO 14064-1:2018, 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 GROUP.

Ultimately, the Report has been approved by and remains the responsibility of KALEIDO GROUP.

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2018, '*Specification with guidance at the organizational 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:

- reviewed processes related to the management of GHG emissions data and records for direct emissions and indirect emissions;
- remotely interviewed relevant staff of the organization responsible for GHG data collection and consolidation processes;
- reviewed source-level activity data and consolidated data; and
- verified historical data and records at an aggregated level for the calendar year 2025.

Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a limited level of assurance at a materiality of 5%. The opinion expressed in this Assurance Statement has been accordingly formed.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the GHG emissions for direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions related to business trips and associated with the purchase of services used by the organization (freight transport management), disclosed in the Report as summarized in Tables 1 and 2 below are not materially correct and that the Report has not been prepared in conformance with ISO 14064-1:2018.

LRQA's Recommendations

To move towards a more robust carbon footprint calculation method focused on achieving more accurate results, it is recommended to continue working on automating the data collection and calculation process through the Karbon Track tool.

Signed

A handwritten signature in black ink, appearing to read 'Álvaro'.

Álvaro Molinos Velasco
LRQA Lead Verifier
LRQA reference number: SGI00002114

Dated: 27 May 2026





Table 1. Summary of KALEIDO GROUP GHG Emissions Report 2025 by Category

Scope of GHG emissions by ISO 14064:1-2018 Category	Tonnes CO ₂ e
Direct GHG emissions (Category 1)	961
Energy indirect GHG emissions (Category 2, Location-based)	78
Energy indirect GHG emissions (Category 2, Market-based)	18
Indirect GHG emissions from transportation (Category 3)	39
Indirect GHG emissions from products used by an organization (Category 4)	47 168
Location-based and Market-based are terminologies from Annex E of ISO 14064-1:2018.	

The total GHG emissions included in the KALEIDO GROUP Report for the calendar year 2025, considering the market approach, amounts to 48 185 t CO₂e.

Table 2. Summary of KALEIDO GROUP GHG Emissions Report 2025 by Entity

Group Entity	Tonnes CO ₂ e				
	Category 1	Category 2 Location-based	Category 2 Market-based	Category 3	Category 4
Mare Soluciones Logísticas, S.L.U.	9	<1	<1	7	0
Mare Propiedades, S.L.	0	<1	0	0	0
Kaleido Technology Solutions, S.L.	0	0	0	<1	0
Kaleido Logistics, S.L.	285	4	1	28	34 057
Estibadora Gallega, S.A.	23	3	7	0	0
Kaleido Logistics Angola, S.L	533	<1	<1	0	7 150
Kaleido SCM, S.L.	26	33	0	0	4
Kaleido Freight Services, S.L.	0	1	1	<1	5 441
Green Ball External Services, S.A.	0	32	0	0	0
Weld & Sail, S.L.	55	2	4	2	0
Kaleido Freight Services Brasil- Assesoria e Logística Internacional LTDA	0	<1	<1	0	118
Kaleido Logistics China	0	<1	<1	0	8
Kaleido Logistics Mozambique Sociedade Unipessoal, Lda	5	<1	<1	0	199
Residencial Monasterio de OIA S.A.U.	0	1	2	0	0
Fundación BRETAL	7	0	0	0	0
Kaleido Logistics Namibia, S.L.	16	0	0	0	191
Location-based and Market-based are terminologies from Annex E of ISO 14064-1:2018.					



Annex A. KALEIDO GROUP Organisational Boundary

The Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions related to business trips and associated with the purchase of services used by the organization (freight transport management) from the following entities:

- MARE SOLUCIONES LOGÍSTICAS S.L.U. (MARE SOLUCIONES): Main activity: support and financial services to the other companies that integrate KALEIDO. Administrative activities.
- MARE PROPIEDADES S.L. (MARE PROPIEDADES) Main activity: rental of real estate on own account.
- KALEIDO TECHNOLOGY SOLUTIONS S.L. (KTECH): Main activity: open innovation products and services. Administrative activities.
- KALEIDO LOGISTICS S.L. (KL): Main activity: logistics services and port operations. Administrative-commercial activities, storage activities and port activities.
- ESTIBADORA GALLEGA, S.A. (ESGASA): Main activity: stowage and unloading services in the Port of Vigo.
- KALEIDO LOGISTICS ANGOLA S.L. (KL ANGOLA): Main activity: logistics services and port operations. Administrative activities, storage activities and port activities.
- KALEIDO SCM S.L. (KSCM): Main activity: logistics value-added services. Goods storage activities and administrative activities.
- KALEIDO FREIGHT SERVICES S.L. (KFS): Main activity: freight forwarding company. Administrative activities.
- GREEN BALL EXTERNAL SERVICES S.A. (GREEN BALL): Main activity: logistics value-added services at the client's facilities.
- WELD & SAIL, S.L.: Main activity: welding equipment maintenance services and administrative activities.
- KALEIDO FREIGHT SERVICES BRASIL ASSESSORIA E LOGISTICA INTERNACIONAL LTDA. (KL BRASIL) Main activity: freight forwarding company in Brazil. Administrative activities.
- Rep. Office China (KL CHINA): Main activity: logistics services and port operations. Administrative-commercial activities, storage activities and port activities.
- KALEIDO LOGISTICS MOZAMBIQUE S.L. Sociedade Unipessoal, Lda (KL MOZAMBIQUE): Main activity: logistics services and port operations. Administrative activities, storage activities and port activities.
- RESIDENCIAL MONASTERIO DE OIA S.A., (RMO): Cistercian monastery, it is a company with administrative operation within the offices of Kaleido Logistics S.L., but with facilities in Oia with activity in the rental of real estate on its own account.
- BRETAL FOUNDATION (BRETAL): Main activity: other professional, scientific, and technical activities.
- Kaleido Logistics Namibia, S.L. (KL NAMIBIA): Main activity: logistics services and port operations. Administrative activities, storage activities, and port activities.

This Assurance Statement is subject to the provisions of this legal section:

LRQA its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety. Copyright © LRQA, 2026.