

Declaration BR25/00000222

SGS

# CITYGUSA SIDERURGIA LTDA.

Estrada José Leandro Ribeiro s/n, Vargem Alegre, CEP 33.255-130  
Pedro Leopoldo, Minas Gerais, Brasil.

The Greenhouse Gas Emissions Inventory for the year **2024** has been verified in accordance with the requirements of the

## ISO 14064-1:2018, Programa Brasileiro GHG Protocol.

For the following activities

Pig Iron Production.

### Total Emissions

**Scope 1: 23,340.869** tons of CO2 equivalent

**Scope 2 - Location-based method: 313.357** tons of CO2 equivalent

**Scope 2 - Purchase Choice-Based Approach: 0.000** tons of CO2 equivalent

**Scope 3: 32,046,896.323** tons of CO2 equivalent

Lead Auditor: Janaina Fleuri Reis

This certificate is valid from 26 June 2025 until and remains valid subject to satisfactory surveillance audits.  
Issue 1. Certified since 26 June 2025



Authorised by

Fabio Sianga

SGS DO BRASIL LTDA.

Av. Piracema, 1341 - Galpão Horizon - CEP 06460-030, Barueri/SP, Brasil

t +55 11 2664-9595 - [www.sgsgroup.com.br](http://www.sgsgroup.com.br)



This document is an authentic electronic certificate for Client' business purposes use only. Printed version of the electronic certificate are permitted and will be considered as a copy. This document is issued by the Company subject to SGS General Conditions of certification services available on [Terms and Conditions](#) | SGS. Attention is drawn to the limitation of liability, indemnification and jurisdictional clauses contained therein. This document is copyright protected and any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful.



SGS was hired by CITYGUSA SIDERURGIA LTDA. (here called "client"), located at Estrada José Leandro Ribeiro s/n, Vargem Alegre, Zip Code 33.255-130, Pedro Leopoldo, Minas Gerais, Brazil, for the verification of the emissions direct and indirect from gases effect greenhouse from agreement with the

### ISO 14064-3: 2019

as provided in the Greenhouse Gas statement in the form of the documented inventory covering GHG emissions for the period from 01/01/2024 to 12/31/2024.

### Functions and Responsibilities

The client is responsible for the organization's GHG information system, development and maintenance of records and reporting procedures under that system, including the calculation and determination of emissions of GHG and the report of the emissions of GHG.

It is the responsibility of SGS to express an independent opinion on the verification of the emissions of GHG according to the willing in the declaration of GHG.

SGS conducted a Third-Party verification of the GHG declaration provided against the principles of ISO 14064-1:2018 and ISO 14064-3:2019 and the Brazilian GHG Protocol Program in the period of 01/01/2024 to 12/31/2024. The verification was based on the scope of verification, objectives and criteria as agreed between the client and SGS in 05/06/2025 to 05/07/2025.

### Level reliable

Verification with level of confidence **Reasonable**.

### Scope

The client requested one verification independent by SGS do Brasil Ltda of the report from emissions of GHG to establish compliance with the principles of ISO 14064 within the scope of verification as indicated below.

The data and information supporting the GHG declaration have been calculated based in monitored and historical data.

This commitment includes verification of emissions from anthropogenic sources of greenhouse gases included in organizational limits and is based on ISO 14064-3:2019.

- The organizational boundary was established following the operational control.
- Title or description of activities: Pig Iron Production.
- Location/boundaries of activities visited: Estrada José Leandro Ribeiro s/n, Vargem Alegre, Zip Code 33.255-130, Pedro Leopoldo, Minas Gerais, Brazil.
- Infrastructure physics, activities, technologies, and processes of organization: administrative areas, raw material storage areas, blast furnace and pig iron storage area.
- GHG sources, sinks and/or reservoir included: this inventory includes GHG emissions Scope 1 and Scope 2 and Scope 3.

**Scope 1:** Direct Emissions: emissions from fixed sources, mobile sources, production processes, fugitives, liquid effluents.

**Scope 2:** Indirect emissions derived from the consumption of electrical and/or thermal energy acquired from third parties and consumed in own operations.

**Scope 3:** Indirect emissions of the categories: 1. Goods and services acquired in upstream activities; 4. Upstream transportation and distribution; 5. Waste generated in operations; 7. Employee transportation.

- Kind from GHG Considered: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC.
- Actions Directed: Not applicable.
- The information from GHG for the period: 01/01/2024 to 12/31/2024
- Verification declaration users: CITYGUSA SIDERURGIA LTDA.

### Objective

The objective of verification is the revision of evidence objective and a review independent for determine:

- Whether GHG emissions are as stated by the organization's GHG declaration.
- Whether the reported data is correct, complete, consistent, transparent, and free of errors or omissions.

### Criteria

Criteria according to which the verification is carried out are the principles of ISO 14064:2018 and the Brazilian GHG Protocol Program.

### Materiality

The materiality required for verification was considered by SGS as 5%, according to the need for the declaration of Gases of Effect Greenhouse.

### Conclusion

The client provided the GHG declaration based on requirements of ISO14064-1:2018 and the GHG Report Protocol. GHG information for the period 2024, which contains the emissions presented in the tables to continuation has been verified by SGS with one level of confidence reasonable of agreement with the scope of verification the objectives and the criteria agreed.

### Total emissions Verified across the organization.

| GHG                      | GHG emissions in tons of CO <sub>2</sub> equivalent (tCO <sub>2</sub> e) |                                       |   |                            |
|--------------------------|--|---------------------------------------|---|----------------------------|
|                          | Scope 1  | Scope 2<br>Location-based<br>approach | Scope 2<br>Purchase Choice-<br>Based Approach | Scope 3<br>(If applicable) |
| CO <sub>2</sub>          | 12,610.719   | 313.357                               | -   | 31,500,741.086             |
| CH <sub>4</sub>          | 8,140.221  | -                                     | -   | 67,042.879                 |
| N <sub>2</sub> O         | 2,589.928  | -                                     | -   | 479,112.357                |
| HFCs                     | -  | -                                     | -   | -                          |
| PFCs                     | -  | -                                     | -   | -                          |
| SF <sub>6</sub>          | -  | -                                     | -   | -                          |
| NF <sub>3</sub>          | -  | -                                     | -   | -                          |
| Total                    | 23,340.869   | 313.357                               | -   | 32,046,896.323             |
| CO <sub>2</sub> biogenic | 25.707   | -                                     | -   | 2,321,341.067              |



### Verified removal total in the organization.

| GHG                      | CO <sub>2</sub> biogenic Removal (tCO <sub>2</sub> e) |                                       |   |                            |
|--------------------------|---|---------------------------------------|---|----------------------------|
|                          | Scope 1   | Scope 2<br>Location-based<br>approach | Scope 2<br>Purchase Choice-<br>Based Approach | Scope 3<br>(If applicable) |
| CO <sub>2</sub> biogenic | -   | -                                     | -   | -                          |

### Total emissions intensity

| Scope           | Value (tCO <sub>2</sub> eq/ton pigiron) |
|-----------------|---|
| Scope 1         | 0.322                                   |
| Scope 2         | 0.004                                   |
| Scope 3         | 442.493                                 |
| Scope 1 + 2 + 3 | 442.820                                 |
| Scope 1+2       | 0.327                                   |

SGS's approach is based on understanding the risks associated with reporting GHG emissions information and controls to mitigate them. Our review included the evaluation of relevant evidence- based in evidence related with the amounts and the information envelope the emissions of GHG informed by organization.

We our work of verification the information, explanations, and evidence what we consider necessary to obtain a reasonable level of confidence that GHG emissions for the period of the year 2024 herself established reasonably.

We conduct our verification in accordance with the client's GHG declaration including verification of the GHG information system, monitoring and reporting. This verification included than the provisions of the reference protocol were consistently and properly applied.

In opinion of SGS, the declaration of GHG presented:

- Is materially correct and is one representation joust of the data and information of the GHG, and
- It was prepared in accordance with the ISO14064-1:2018 on GHG quantification, monitoring and reporting.

This declaration must interpreted together with the declaration of GHG of the client.

Note: This declaration is issued on behalf of the client by SGS do Brasil Ltda ("SGS") in accordance with its General Condi ti ons for Verification of Gases of Effect Greenhouse. Available in [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). The results Reported herself based in the audit performed by SGS. One copy complete of this declaration the results and the declaration of GHG of backrest herself can consult with CLIENT. This declaration no exempts to the client of the compliance of the charter and regulations federal national or regional or of any directive issued of conformity with these regulations. The definitions in contrary no are binding for SGS and SGS no have no responsibility forehead to his client.