HELLENIC ACCREDITATION SYSTEM

# Annex V1/**20** to the Certificate No. **874-9**

# SCOPE OF ACCREDITATION

of

# EMICERT CERTIFICATION SERVICES SOCIETE ANONYME (EMICERT S.A.)

***as a Validation and Verification Body***

| **Cluster of Activities** | **Activity** |
|---|---|
| ***in accordance with Annex I of Implementing Regulation (EU) 2018/2067 and Dir 2003/87 EC as amended*** | |
| 1a | Combustion of fuels in installations, where only commercial standard fuels as defined in Implementing Regulation (EU) No 2018/2066 are used, or where natural gas is used in category A or B installations. |
| 1b | Combustion of fuels in installations, without restrictions |
| 1c | Verification of emissions covered by Chapter IVa of Directive 2003/87/EC |
| 2 | Refining of mineral oil |
| 3 | — Production of coke<br>— Metal ore (including sulphide ore) roasting or sintering, including pelletisation<br>— Production of pig iron or steel (primary or secondary fusion) including continuous casting |
| 4 | — Production or processing of ferrous metals (including ferro-alloys)<br>— Production of secondary aluminium<br>— Production or processing of non-ferrous metals, including production of alloys |
| 6 | — Production of cement clinker<br>— Production of lime or calcination of dolomite or magnesite<br>— Manufacture of glass including glass fibre<br>— Manufacture of ceramic products by firing<br>— Manufacture of mineral wool insulation material<br>— Drying or calcination of gypsum or production of plaster boards and other gypsum products |
| 7 | — Production of pulp from timber or other fibrous materials<br>— Production of paper or cardboard |

| Cluster of Activities | Activity |
|---|---|
| 8 | — Production of carbon black<br>— Production of ammonia<br>— Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes<br>—Production of hydrogen ($H_2$) and synthesis gas by reforming or partial oxidation<br>—Production of soda ash ($Na_2CO_3$) and sodium bicarbonate ($NaHCO_3$) |
| 9 | —Production of nitric acid ($CO_2$ and $N_2O$ emissions)<br>—Production of adipic acid ($CO_2$ and $N_2O$ emissions)<br>—Production of glyoxal and glyoxylic acid ($CO_2$and $N_2O$ emissions)<br>— Production of caprolactam |
| 12a | Aviation activities (emissions data) |
| 12b | Aviation activities (non-CO2 aviation effects) |
| 98 | Other activities pursuant to Article 10a of Directive 2003/87/EC<br>Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 |

| Activity | Type of Verification | (in accordance with Regulation (EE) 2015/757 |
|---|---|---|
| Greenhouse gas emissions from maritime transport | Assessment of monitoring plan and Verification of Emission reports,<br>Partial emission reports and<br>Emission reports at company level | Regulation (EU) 2015/757<br>Regulation (EU) 2023/957<br>Delegated Regulation (EU) 2023/2917<br>Delegated Regulation (EU) 2023/2776<br>Commission Implementing Regulation 2023/2449<br>Delegated Regulation (EU) 2016/2071<br>Commission Implementing Regulation 2016/1928<br>Regulation (EU) 2023/1805 (FuelEU) and<br>Delegated and Implementing Regulations (EU) as amended. |

| Activity | Standard |
|---|---|
| Verification of $CO_2$ emissions from international aviation | Standards and Recommended Practices SARPs, Annex 16 - Environmental Protection, Volume IV – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) (Second Edition, July 2023)<br>Environmental Technical Manual, Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) (Third Edition, 2023) |

| Activity | Standard |
|---|---|
| Verification of reporting of GHG emissions and removals | Specifications with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals according to ELOT EN ISO 14064-1:2019 |
| Validation and Verification of GHG emissions reductions and removal projects | Specifications with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements according to ELOT EN ISO 14064-2:2019 |

| Activity | Standard |
|---|---|
| Verification of Carbon Footprint of Products (CFP) | Greenhouse gases (GHG) – Carbon footprint of products (CFP)- Requirements and guidelines for quantification ELOT EN ISO 14067:2018 |
| Verification of Carbon neutrality claims | Climate Change Management – Transition to net zero - Part 1 : Carbon Neutrality ISO 14068-1:2023 |

| Activity | Type of Verification | Standard |
|---|---|---|
| Municipal Emissions Reduction Plans – DiSME Article 16 | Verification of annual progress report | National Climate Law L.4936/2022 (G.G. 105/A/2022)- Article 16<br>Circular ΥΠΕΝ/ΔΚΑΠΑ/43417/1349/22.04.2024<br>ΥΠΕΝ/ΔΚΑΠΑ/15797/300/13.02.2024<br>M.D ΥΠΕΝ/ΔΚΑΠΑ/68415/1249, G.G 4145/B/23.06.2023 |
| Reduction of emissions from installations Article 19 | Verification of annual progress report | National Climate Law L.4936/2022 (G.G. 105/A/2022)- Article 19<br>Circular ΥΠΕΝ/ΔΚΑΠΑ/142176/2318/15.12.2025<br>M.D ΥΠΕΝ/ΔΚΑΠΑ/135261/2213/2025,<br>G.G. 6661/B/11.12.2025 |
| Measures for the reduction of emissions from enterprises Article 20 | Verification of annual progress report | National Climate Law L.4936/2022 (G.G. 105/A/2022)- Article 20<br>Circular ΥΠΕΝ/ΔΚΑΠΑ/65893/1211/16.06.2023<br>Circular ΥΠΕΝ/ΔΚΑΠΑ/100964/1762/03.10.2023 |

| CBAM activity group No | Scope of accreditation | Activity groups pursuant to Annex I to Implementing Regulation (EU) 2018/2067 |
|---|---|---|
| ***in accordance with Annex I of Delegated Regulation (EU) 2025/2551*** | | |
| | Aggregated goods category | |
| I | Calcined clay<br>Cement clinker<br>Cement<br>Aluminous cement | 1a, 1b, 6, 98 |
| II | Hydrogen<br>Ammonia | 1a, 1b, 8, 98 |
| III | Nitric acid | 1a, 1b, 9, 98 |
| IV | Urea<br>Mixed fertilisers | 1a, 1b, 98 |
| V | Sintered ore<br>Pig iron<br>DRI (direct reduced iron)<br>Crude steel | 1a, 1b, 3, 98 |
| VI | Ferro alloys (FeMn, FeCr, FeNi) | 1a, 1b, 4, 98 |
| VII | Unwrought aluminium | 1a, 1b, 4, 5, 98 |
| VIII | Iron or steel products<br>Aluminium products | 1a, 1b, 4, 98 |

| | | |
|---|---|---|
| | Other activities | |
| L | Carbon capture, utilisation and storage (CCUS) | 10, 11 |
| LI | Electricity imported into the customs territory of the Union | n/a |
| LII | Indirect emissions | n/a |

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Accreditation is granted according to ELOT EN ISO 14065:2022 and ELOT EN ISO 14064-3:2019.

This scope of Accreditation replaces the previous one dated **23.03.2026**.
The Accreditation Certificate No. **874-9** according to ELOT EN ISO/IEC 17029:2019, is valid until **09.06.2030**.

Athens, **14.09.2026**

Konstantinou Evangelos Apostolos
CEO of ESYD