GREENHOUSE GAS EMISSIONS INVENTORY

D-012

INARCA S.p.A.

Has this inventory been verified by an accredited third party?

☒ NO

☐ YES
(if YES, fill in verifier contact information below and attach verification statement)

Date of completion:	16.09.2025
Issuer:	D. Fantoni; I. Grigolon
Email:	sistemidigestione@inarca.it
Phone:	+39 049 8888411
Address:	via Ca' Zusto,35 35010 - VIGODARZERE, PADOVA ITALY

REQUIRED INFORMATION

1. ORGANIZATIONAL BOUNDARIES

Which consolidation approach was chosen?

Equity Share	Financial Control	Operational Control
☐	☐	☒

Have any facilities, operations and/or emissions sources been excluded from this inventory?

The company has a single production site in Vigodarzere (Padua), where all management and production activities are carried out. Therefore, no other plants or infrastructure have been excluded. Regarding emissions, those related to the following scopes have been excluded from reporting:

- **SCOPE 1:** Reporting of direct emissions from process sources is not applicable, as no process within the company produces CO_2; direct emissions from agricultural sources are also not applicable;
- **SCOPE 2:** Reporting of indirect emissions generated by the purchase of steam, heating, and cooling is not applicable as these are not purchased;
- **SCOPE 3.1:** Materials worth 2.63% of the economic value purchased were excluded from the total calculation of raw materials purchased, Emissions relating to processes carried out on behalf of third parties were excluded;
- **SCOPE 3.6:** Any travel by public transport (e.g., taxi, bus, train, etc.) to destinations reached by plane has not been taken into account;
- **SCOPE 3.8:** The reporting of emissions generated by leasing activities is not applicable, as there are no leased assets;
- **SCOPE 3.10:** Item codes not managed in the database (not allocable to sales) were not considered. Plastic products, samples and prototypes, which cannot usually be used with automatic equipment, were not included in the calculation. As regards machines, customized machines have been excluded;
- **SCOPE 3.11:** The accounting of energy used for cabling is reported in SCOPE 3.10;
- **SCOPE 3.12:** The data is excluded from reporting because the available data does not allow for a precise quantification of kg of CO_2e, furthermore, based on the information available to the company, it is not possible to determine with certainty in which state an individual product may be disposed of;
- **SCOPE 3.13:** Loaned machines are used only for our products; therefore, the calculation of energy used for cabling is reported in SCOPE 3.10.
- **SCOPE 3.14:** Reporting of emissions derived from franchise management is not applicable, as there are none;
- **SCOPE 3.15:** These are not reported due to limited data availability, along with strategic confidentiality considerations.

REQUIRED INFORMATION

2. OPERATIONAL BOUNDARIES

Are Scope 3 emissions included in this inventory?

☐ NO ☒ YES

If yes, which types of activities are included in Scope 3 emissions?

1. Purchased goods and services
2. Capital goods
3. Fuel - and energy - related activities
4. Upstream transportation and distribution
5. Waste generated in operations
6. Business travel
7. Employee commuting
9. Downstream transportation and distribution
10. Processing of sold products

3. INFORMATION ON EMISSIONS

EMISSIONS	TOTAL (tCO_2e)	CO_2 (tCO_2e)	CH_4 (tCO_2e)	N_2O (tCO_2e)	HFCs (tCO_2e)	PFCs (tCO_2e)	SF_6 (tCO_2e)
Scope 1	169,15	197,25	0,27	0,4	0,00	0,00	0,00
Scope 2 (MARKET BASED)	883,28						
Scope 2 (LOCATION BASED)	470,96						
Scope 3 (OPTIONAL)	12.668,07	12.662,35	0,55	25,18			

Direct CO_2 emissions from Biogenic combustion

Biogenic CO_2 has been excluded from the calculation.

4. BASE YEAR

Year chosen as base year

2024

Clarification of company-determined policy for making base year emissions recalculations

The boundaries considered for the report are those of the 'company'; it was decided not to address reporting for individual products.

The control approach chosen by the company to consolidate greenhouse gas emissions is that of operational control.

The following emissions were included in the report:

- Scope 1: direct emissions from sources owned or controlled by the organization;
- Scope 2: indirect emissions from purchased energy, such as those resulting from the use of electricity, heat, and steam;
- Scope 3: indirect emissions resulting from activities of the organization that take place from sources neither owned nor controlled by the organization;

REQUIRED INFORMATION

5. METHODOLOGIES AND EMISSION FACTORS

Methodologies used to calculate or measure emissions

To release the report GHG Protocol (revision of year 2015) has been used as Corporate Accounting and Reporting Standard.

Emission Factors were mainly obtained from the DEFRA database and, where unavailable, from online databases such as:

- DEFRA 2025 ver. 1.0;
- Ecoinvent 3.10;
- AIB 2024;
- Plasticeurope
- Exiobase (only for scope 3.2)

All six GHGs have been considered separately (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6) in tonnes of CO_2 equivalent.

Scope 1: methodology for data collection and processing

Direct emissions from stationary combustion

The data is obtained by multiplying the total cubic meters of gas consumed (as measured by the meter reading) by the related EF.

Direct emissions from mobile combustion

The data is obtained by multiplying the total liters of fuel (diesel, gasoline, HVO) by the related EF.

Direct emissions from process sources

NOT APPLICABLE: there are no processes with direct CO_2 emissions.

Direct emissions from fugitive sources

The data is obtained by multiplying the quantity of gas added to the refrigeration units (data relating to gas leaks recorded in the system logbooks by qualified technicians) by the relative EF.

Direct emissions from agricultural sources

NOT APPLICABLE

Scope 2: methodology for data collection and processing

Indirect emissions from purchased/acquired electricity

The data is obtained by multiplying the total energy purchased by the EF related to the “Residual CO_2 Mix” (market-based) and the “Production CO_2 Mix” (location-based).

Indirect emissions from purchased/acquired steam

NOT APPLICABLE

Indirect emissions from purchased/acquired heating

NOT APPLICABLE

Indirect emissions from purchased/acquired cooling

NOT APPLICABLE

REQUIRED INFORMATION

Scope 3: methodology for data collection and processing

Purchased goods and services

The data is obtained by multiplying the weight of each item purchased by its EF and adding up the kg of CO_2e calculated in this way.

Capital goods

The data is obtained by multiplying the cost (addition in the reporting period, which may be total or partial depending on when the asset was purchased) by the EF linked to the amount invested.

Fuel - and energy - related activities

The data is obtained by multiplying the totals in liters (fuel), kWh (electricity purchased), and cubic meters (gas) by the EF relating to the production of individual fossil fuels.

Upstream transportation and distribution

The data is obtained by multiplying the km traveled by trucks on the road by the relative EF (for all shipments), in addition to the km for the weight and the relative EF for shipments by sea (for shipments outside Europe).

Waste generated in operations

The data is obtained by multiplying the weight of individual operations by the EF related to disposal/recovery, in addition to the amount of CO_2e related to the transport of waste from the company site to the recovery/disposal plant, obtained by multiplying the km traveled by road by the relative EF.

Business travel

The data relating to hotel stays is obtained by multiplying the number of nights by the relative EF for the number of people.

Employee commuting

The data is obtained by multiplying the distance between the company site and the city of residence of each employee by the number of trips (two or four, depending on whether they use the canteen or not) by the relative EF. Employees of external companies who are present at the site every day (e.g., canteen and reception staff) have also been included.

Upstream leased assets

NOT APPLICABLE

Downstream transportation and distribution

The data is obtained by multiplying the km traveled by trucks on the road by the relative EF (for all shipments), in addition to the km for the weight and the relative EF for shipments by sea (for shipments outside Europe).

All recorded shipments (shipping documents) were used for the calculation. S_ARTNOCOD codes (items NOT managed in the database – e.g., cages for reels, return of various materials, etc.) were also taken into account.

Processing of sold products

All recorded shipments (delivery notes for products sold) were used for the calculation. The data was obtained by multiplying the average electric consumption of all machines in the catologue by the number of products sold (metal terminals or assembled, depending on the type of machine); the total consumption so calculated was then multiplied by the EF relating to energy purchase (location/market based).

Use of sold products

EXCLUDED FROM REPORTING

End-of-life treatment of sold products

EXCLUDED FROM REPORTING

Downstream leased assets

EXCLUDED FROM REPORTING

Franchises

NOT APPLICABLE

Investments

EXCLUDED FROM REPORTING

OPTIONAL INFORMATION

1. INFORMATION ON EMISSIONS

Emissions disaggregated by source types

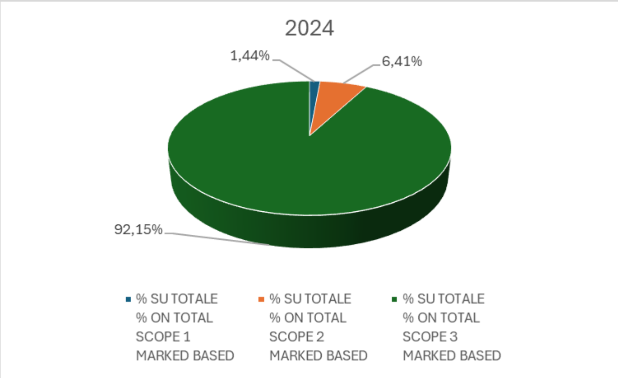
Scope 1:	**Direct emissions from owned/controlled operations**	
a.	Direct emissions from stationary combustion	GAS (boiler)
b.	Direct emissions from mobile combustion	FLEET OF VEHICLES
c.	Direct emissions from process sources	NOT APPLICABLE
d.	Direct emissions from fugitive sources	REFRIGERATION UNITS
e.	Direct emissions from agricultural sources	NOT APPLICABLE
Scope 2:	**Indirect emissions from the use of purchased electricity, steam, heating and cooling**	
a.	Indirect emissions from purchased/acquired electricity (MARKET BASED and LOCATION BASED)	BILLS
b.	Indirect emissions from purchased/acquired steam	NOT APPLICABLE
c.	Indirect emissions from purchased/acquired heating	NOT APPLICABLE
d.	Indirect emissions from purchased/acquired cooling	NOT APPLICABLE
Scope 3:	**Indirect emissions resulting from activities of the organization that take place from sources neither owned nor controlled by the organization**	
1.	Purchased goods and services	
2.	Capital goods	
3.	Fuel - and energy - related activities	
4.	Upstream transportation and distribution	
5.	Waste generated in operations	
6.	Business travel	
7.	Employee commuting	
8.	Upstream leased assets	NOT APPLICABLE
9.	Downstream transportation and distribution	
10.	Processing of sold products	
11.	Use of sold products	EXCLUDED FROM REPORTING
12.	End-of-life treatment of sold products	EXCLUDED FROM REPORTING
13.	Downstream leased assets	EXCLUDED FROM REPORTING
14.	Franchises	NOT APPLICABLE
15.	Investments	EXCLUDED FROM REPORTING

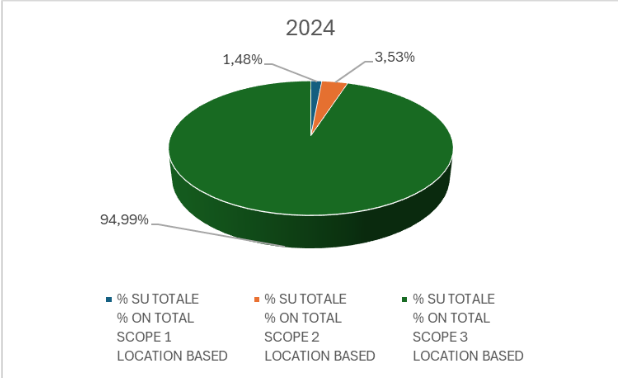
OPTIONAL INFORMATION

Performance indicators

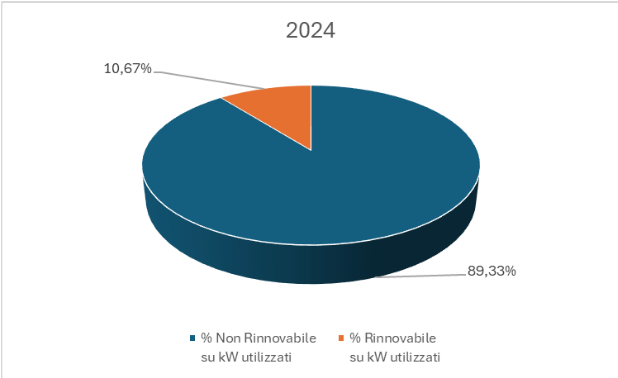
Percentage of the scopes on total CO_2 emissions

LOCATION BASED





Percentage of renewable energy out of revenues



Outline of any GHG management/reduction programs or strategies

GHG reduction and management programs:

- Photovoltaic system (expansion) and increase of self production of energy;
- On-time accounting of consumption and emissions;
- Reduction of raw materials consumption;
- Reduction of Energy consumption;
- Packaging optimization;
- Transport optimization.

Short/medium/long-term objectives:

- Research of recyclable materials during the design and development phase.

Implemented or planned operations:

- Energy Efficiency of the office building.

2. ADDITIONAL INFORMATION

This is a summary of the report used by Inarca for CO_2e reporting in accordance with the GHG protocol. Please contact us for further information.