GHG EMISSIONS INVENTORY – YEAR 2024

UNI EN ISO 14064-1:2019

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INTRODUCTION

The quantification of an organization's Carbon Footprint has become increasingly important and is now considered a strategic priority for several reasons. Calculating and disclosing CO_2e emissions enables organizations to assess the impact of their activities on global warming and evaluate their environmental performance. It also provides a sound basis for planning realistic emission reduction strategies aligned with Science Based Targets (SBTs) and for monitoring their effectiveness over time.

More broadly, carbon footprint accounting enables organizations to understand and manage their exposure to risks (such as regulatory risks and climate change-related risks), identify opportunities (for example, through value proposition differentiation), and meet the expectations of key stakeholders, including customers, consumers, investors, third-party organizations, and governmental institutions.By adopting the voluntary standard UNI EN ISO 14064-1:2019 and applying the guidance provided in ISO/TR 14069, PFA S.r.l. Unipersonale intends to demonstrate its public commitment to progressively reducing the greenhouse gas emissions generated by its operations, while also improving the environmental performance of upstream and downstream activities throughout its value chain.

At present, these commitments are voluntary and are aligned with broader national and international climate objectives, including the European Union's target of reducing greenhouse gas emissions by at least 55% by 2030.

The foundation of this commitment is the quantification and reporting of CO_2 equivalent (CO_2e) emissions, which form the Company's Greenhouse Gas (GHG) Inventory.This approach will enable the Company to focus its efforts and investments primarily on emissions generated during the gate-to-gate phase of its production process.

Over the years, GHG emissions reporting has undergone continuous standardization while progressively expanding its reporting boundaries. International standards such as UNI EN ISO 14064-1:2019 and the GHG Protocol encourage organizations to extend their reporting scope beyond direct operations. Companies that initially focused only on emissions generated within their own operations (Scope 1 and Scope 2) are increasingly including emissions arising throughout their entire value chain (Scope 3).

These indirect emissions originate from activities outside the Company's direct operational boundaries but over which the organization has decision-making authority, influence, or a certain degree of control, such as the procurement of raw materials, transportation, waste management, and other upstream and downstream activities.

As early as 2016, a study published by McKinsey & Company highlighted that, within the consumer goods sector, more than 80% of greenhouse gas emissions are estimated to originate from indirect activities across the value chain.[1]

[1] "The typical consumer company's supply chain creates far greater social and environmental costs than its own operations, accounting for more than 80 percent of greenhouse-gas emissions" tratto da Scoping study for the chemical industry McKinsey 2016.



APPLICABLE STANDARDS

Organizations commonly refer to internationally recognized standards to identify the activities to be reported, select the most appropriate methodologies for CO_2e quantification, and define the criteria for communicating greenhouse gas emissions.

The leading international organizations active in this field—including the International Organization for Standardization (ISO), the World Resources Institute (WRI), and the World Business Council for Sustainable Development (WBCSD)—recognize the GHG Protocol and UNI EN ISO 14064-1:2019 as the primary references for greenhouse gas accounting methodologies. In particular, ISO 14064-1 also provides a well-defined certification framework, enabling organizations to have their GHG inventories independently verified by an accredited third-party body.

GHG Protocol

The World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) coordinated a multi-stakeholder initiative involving non-governmental organizations (NGOs) and companies to develop a globally recognized set of standards and methodologies for corporate greenhouse gas accounting and reporting.

The GHG Protocol covers the seven greenhouse gases regulated under the Kyoto Protocol: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3.

These gases are reported in terms of Global Warming Potential (GWP) and expressed as carbon dioxide equivalent (CO_2e).

According to the GHG Protocol, an organization's greenhouse gas emissions are classified into three reporting scopes:

- Scope 1 – Direct greenhouse gas emissions from sources that are owned or controlled by the organization.
- Scope 2 – Indirect greenhouse gas emissions associated with the generation of purchased electricity, steam, heating, and cooling consumed by the organization.
- Scope 3 – All other indirect greenhouse gas emissions occurring throughout the organization's value chain from sources that are neither owned nor directly controlled by the organization.

Today, the GHG Protocol is the most widely recognized and adopted international framework for corporate greenhouse gas accounting, particularly following the commitments established under the Paris Agreement (COP21) in December 2015.

UNI EN ISO 14064-1:2019

UNI EN ISO 14064-1:2019 is an international standard within the ISO 14064 family that specifies the principles and requirements for the quantification and reporting of greenhouse gas emissions and removals at the organizational level.

The standard shares many common principles with the GHG Protocol, including its organization-wide approach rather than a product-based assessment. However, unlike the GHG Protocol, which classifies emissions according to Scopes 1, 2 and 3, ISO 14064-1:2019 adopts a category-based approach, distinguishing between direct and indirect emissions while introducing the concept of emission significance.

Under this approach, organizations are required to include in their GHG Inventory all emission categories considered significant, taking into account not only their relative contribution to total emissions but also the organization's ability to influence or control the activities generating those emissions.

Emissions are classified into different categories according to their source, following an approach that closely aligns with Life Cycle Assessment (LCA) principles. The objective is to account for the entire production process, including both upstream and downstream activities across the organization's value chain.

THE ORGANIZATION AND ITS OBJECTIVES

PFA S.r.l. Unipersonale specializes in the production of aluminium profiles with a wide range of cross-sections through extrusion, followed by packaging and shipping activities, as well as the related technical, commercial, and administrative management processes.



The **Cortenova** facility comprises the following areas:

Outdoor area, including storage yards for aluminium billets (raw material) and a temporary waste storage area. Ammonia is stored in a dedicated containment unit located adjacent to the main building.

Production area, including:

- extrusion press area;
- handling and treatment area;
- packaging area;
- die storage area;
- die workshop;
- tooling workshop;
- mezzanine level;
- nitriding area;
- laboratory;
- shipping department;
- offices;

- technical rooms.
- Die cleaning building, where dies are cleaned through sandblasting and a dedicated cleaning system using caustic soda.
- Warehouse building, recently constructed, used for the storage of packaging materials and finished products packed in bundles.

At the **Taceno** (LC) facility, mechanical processing operations are carried out on previously extruded aluminium profiles by means of plastic deformation (cold drawing). Additional activities include cut-to-length processing, packaging, and shipping.
This facility is organized into two main departments: warehouse and production.
The Production Department is further divided into: cold drawing area; cutting area; packaging area.



THE COMPANY'S ENVIRONMENTAL COMMITMENT

PFA S.r.l. Unipersonale is committed to preventing and mitigating the environmental impacts arising from its business activities. The Company supports and promotes initiatives aimed at developing and implementing actions that continuously improve environmental performance, going beyond compliance with applicable laws and regulations.

The Company's environmental commitment focuses on reducing the impacts associated with its production processes, ensuring the efficient use of natural resources—including raw materials, energy and water—and minimizing waste generation.

The Company's primary environmental sustainability objectives are:

⚡ Optimizing electricity consumption by improving energy efficiency and reducing overall electricity use wherever possible, while monitoring the related CO_2e emissions in order to identify opportunities for continuous reduction.

⚙️ Increasing the use of electricity generated from renewable energy sources, such as solar, wind and hydropower, with the objective of progressively decarbonizing electricity consumption and ultimately achieving net-zero CO_2e emissions associated with the electricity used in the Company's production processes.

🌎 Preserving natural resources by promoting the use of renewable energy and preventing all forms of pollution, particularly through continuous monitoring of air quality, periodic maintenance of production equipment, and the protection of surface water and groundwater by monitoring wastewater discharges and process water.

♻️ Implementing initiatives to reduce waste generation and resource consumption, promoting the use of authorized recycling operators and internal resource recovery processes, with particular attention to water conservation.

📦 Monitoring the consumption of raw materials and utilities in order to accurately quantify the Company's GHG emissions and identify opportunities to reduce CO_2e emissions throughout its operations.

♻️ Selecting reusable and recycled raw materials, including materials that can be recycled at the end of their service life and those derived from secondary raw materials, with the aim of minimizing environmental impacts associated with end-of-life management.

💡 Promoting sustainable production practices and environmentally responsible products by extending the service life of production dies and improving maintainability, prioritizing maintenance over replacement in order to reduce raw material consumption and the environmental impacts associated with manufacturing new equipment.

📈 Continuously identifying and adopting less hazardous chemical products for both employees and the environment, while ensuring safe, weather-protected storage areas to safeguard workers' health and safety and protect the surrounding environment.

🎯 GHG INVENTORY AND ITS OBJECTIVES

PURPOSE, INTENDED USE AND INTENDED USERS

The purpose of this report is to quantify and disclose the greenhouse gas (GHG) emissions generated by PFA S.r.l. Unipersonale during the 2024 reporting year, covering the Company's operations at its Cortenova and Taceno facilities.

The Company intends to update this inventory on an annual basis in order to monitor the evolution of its corporate carbon footprint and assess the effectiveness of the actions implemented, together with their impact on the tCO_2e/kg of product performance indicator.

The preparation of this inventory reflects the Company's commitment to strengthening the management of environmental issues and implementing a policy aimed at understanding its contribution to greenhouse gas emissions. This enables the identification of the most significant emission sources and the definition of mitigation measures designed to progressively reduce the Company's carbon footprint, with the long-term objective of achieving carbon neutrality by 2050 through continuous improvement of production processes, the increasing use of renewable energy sources, and the implementation of carbon offsetting initiatives.

PFA S.r.l. Unipersonale also aims to evaluate how its carbon footprint evolves as a consequence of business growth and process improvements. In the future, the Company intends to extend these environmental standards to its suppliers, progressively expanding the scope of this inventory and promoting greenhouse gas reduction throughout the entire supply chain, thereby providing customers with products having the lowest possible environmental impact.

This GHG Inventory will be communicated to customers and suppliers and published on the Company's website as an integral part of PFA's environmental policy and corporate mission, which has always been focused on sustainable development and the creation of shared value.

This inventory primarily focuses on the quantification and assessment of emissions generated during the gate-to-gate phase of the production process by accounting, as far as reasonably practicable and as described in the following sections, for all greenhouse gas emissions generated by the Company's operations and by those stages of the product life cycle that are under the direct control of the Organization. Upstream and downstream emissions are also quantified and assessed, where possible, based on the assumptions and methodologies described in this report.

Emissions associated with buildings, machinery and production equipment are fully allocated to the reporting year in which such assets are constructed or installed. This approach has been adopted primarily because accurate historical data are generally unavailable for buildings and equipment installed in previous years.

The inventory includes emissions associated with the procurement of raw materials, transportation to the production facilities, extrusion and finishing operations, storage, packaging, outbound transportation, and supporting activities, including energy and resource consumption related to offices, the quality laboratory and the company canteen.

Through this inventory, PFA S.r.l. Unipersonale intends to comprehensively quantify greenhouse gas emissions arising from:

- Scope 1 – Direct GHG emissions;
- Scope 2 – Indirect GHG emissions from imported (purchased) energy;
- Scope 3 – Indirect GHG emissions associated with activities that influence the life cycle of products and the Company's operations.

All significant upstream and downstream indirect emissions falling outside the gate-to-gate boundary will also be quantified and evaluated, where applicable.

GHG INVENTORY

This GHG Inventory has been prepared in accordance with the requirements of UNI EN ISO 14064-1:2019.
The inventory has been independently verified by IGQ, acting as an independent third-party verification body, with a reasonable level of assurance, in accordance with the requirements of ISO 14064-3.

Base Year Definition

According to UNI EN ISO 14064-1:2019 (§6.4.1):

"The organization shall establish a historical base year for GHG emissions and removals for comparison purposes or to meet the requirements of GHG programmes or other intended uses of the GHG inventory."

PFA S.r.l. Unipersonale has established 2024 as its baseline year, representing the first year in which the Company's greenhouse gas emissions have been comprehensively quantified. This baseline will serve as the reference year for evaluating the evolution of the Company's emissions over time.

The definition and formalization of the organizational and operational boundaries ensure the consistency of the inventory and enable meaningful year-on-year comparisons, where applicable.

The inventory is updated annually.

Data collection is carried out by the Company's Health and Safety Manager (RSPP) in collaboration with the relevant Department Managers and Functional Units, while responsibility for the data contained in the inventory, including its validation and publication, rests with the Company's Legal Representative, Marco Del Gracco.

Following the annual independent verification of this report, the Organization will review and update the inventory calculation, taking into account:

- changes to the operational boundaries;
- changes in the ownership or operational control of GHG emission sources and removals entering or leaving the organizational boundaries;
- changes to GHG quantification methodologies that may result in significant variations in quantified greenhouse gas emissions or removals, with the objective of continuously improving the quality of both input and output data and progressively expanding the monitoring of indirect emissions.

The Company will also assess the need to recalculate inventories from previous reporting years whenever significant changes occur to the operational boundaries described in this document.

Greenhouse Gases Considered

The reporting unit used throughout this GHG Inventory is the tonne of carbon dioxide equivalent (tCO_2e).

The following greenhouse gases are included in this inventory:

- CO_2, CH_4, N_2O, NF_3, SF_6 and HFCs for direct greenhouse gas emissions;
- CO_2 equivalent (CO_2e) for indirect greenhouse gas emissions.

Quantification Methodology

To quantify greenhouse gas (GHG) emissions, all relevant emission sources within the defined organizational and operational boundaries were identified, and the available activity data were collected.

GHG emissions were quantified using a calculation-based methodology. The selected quantification approach was based on the principles of accuracy, consistency, transparency, and reproducibility, while minimizing the uncertainty associated with the calculations.

The quantification methodology is based on the multiplication of Activity Data, the Conversion Factor (CF) (where applicable), and the corresponding Emission Factor (EF), according to the following equation:

GHG Emissions = Activity Data × CF × EF

where:

- GHG Emissions represent the quantity of greenhouse gases emitted by the activity, expressed in tonnes of carbon dioxide equivalent (tCO_2e);
- Activity Data represent the quantity generated or consumed by the activity and may be expressed in terms of energy (kWh), mass (kg), volume (m^3 or litres), distance (km), or units (#);
- CF (Conversion Factor) is used, where necessary, to convert the available unit of measurement into the unit required by the applicable emission factor;
- EF (Emission Factor) converts the activity data into the corresponding greenhouse gas emissions, expressed as CO_2e emitted per unit of activity.

Activity Data

The activity data used for the preparation of this inventory were obtained from the following sources:

- electricity consumption records and utility invoices provided by the electricity supplier;
- natural gas consumption records and supplier invoices;
- water consumption data obtained from supplier invoices and internal meter readings;
- employee commuting data collected through staff questionnaires;
- purchases of raw materials, consumables, chemicals and packaging materials, based on supplier invoices and supporting documentation;
- maintenance reports and air-conditioning system records;
- fuel card invoices for the Company's vehicle fleet;
- Waste Identification Forms (FIR) and the Italian Environmental Declaration (MUD) relating to waste generated by the Company.

Conversion Factors

The conversion factors applied are based on the International System of Units (SI) and are used, where necessary, to convert the available units of measurement (for example grams, kilograms and tonnes) into the units required by the selected emission factors.

Emission factors were obtained primarily from suppliers whenever available. Where supplier-specific data were not available, emission factors were selected from recognized scientific literature, the most recent national and international databases, or Life Cycle Assessment (LCA) studies.

Emission Factors

The following criteria were applied when selecting emission factors:

- use of recognized and authoritative sources;
- consistency with and applicability to the specific emission source or greenhouse gas sink;
- validity of the emission factors at the time of quantification;
- minimization of the uncertainty associated with the selected emission factors.

The references used for the selection of emission factors are provided in Annex I of this document.

ORGANIZATIONAL BOUNDARIES

According to UNI EN ISO 14064-1:2019, the first step in preparing an organization's GHG Inventory is the definition of its organizational boundaries and the identification of the facilities included within the reporting scope.
The organizational boundary includes all quantified greenhouse gas (GHG) emissions generated by facilities over which the Company exercises financial and operational control.
For the purpose of this greenhouse gas quantification and reporting study, the organizational boundaries include:

- the Company's registered office and production facility located at Via Amedeo Modigliani 3, Cortenova (LC), Italy;
- the production facility located in Via Carreggiata, Taceno (LC), Italy.

Both sites also include supporting activities such as administrative offices, the quality control laboratory and the company canteen.
The Company has no joint ventures, shared ownership arrangements or other organizational structures that could affect the definition of the organizational boundaries.
The activities carried out at each production site are described below.

Cortenova Production Site

The production process carried out at the **Cortenova facility** includes the following activities:

- **Aluminium extrusion** using two extrusion lines for the production of aluminium profiles. The process begins with the loading of aluminium billets (raw material) onto automatic loading systems that feed the extrusion presses. The billets are then automatically transferred to the preheating furnaces, where they undergo an initial thermal treatment before being positioned inside the press container for the extrusion process. The extruded profiles are subsequently hot-cut to the required length, stretched using dedicated stretching equipment, cold-cut to their final dimensions and, after cooling, placed in temporary storage baskets before undergoing the artificial ageing heat treatment.
- **Heat treatment** performed in dedicated ageing furnaces to achieve the required mechanical properties of the aluminium profiles.
- **Packaging operations**, during which finished profiles are bundled and transferred to the recently constructed warehouse building for storage and subsequent shipment.
- **Preparation and maintenance of extrusion dies**, carried out in the dedicated die workshop. The dies are installed on the extrusion presses and determine the cross-sectional geometry of the extruded aluminium profiles.



Additional operations are also carried out for the cleaning and maintenance of extrusion dies, including:

- Immersion of the dies in a 30% caustic soda solution. The solution, heated to approximately 100°C, dissolves the residual aluminium remaining on the die after the extrusion process.
- Sandblasting of the dies to remove any residues remaining after the caustic soda cleaning process.
- Nitriding treatment carried out in a dedicated heated furnace using nitrogen and ammonia to improve the surface hardness and service life of the extrusion dies.



Taceno Production Site

The Taceno facility carries out cold drawing, cutting, degreasing and heat treatment operations on previously extruded aluminium profiles.

Upon arrival at the facility, the extruded material is stored in designated storage areas. The first stage of the cold drawing process is pointing, during which the end of each bar or tube is mechanically shaped into a tapered point. This operation allows the drawing carriage to securely grip the material during the subsequent cold drawing process and is performed using dedicated pointing machines.

The material then undergoes the cold drawing process using dedicated drawing machines. During this operation, the aluminium profile is plastically deformed by being pulled through a drawing die—and, in the case of tubular profiles, over a mandrel—previously installed on the machine. This process reduces or modifies the cross-sectional dimensions of the profile while improving its dimensional accuracy and mechanical properties.

Once the drawing process has been completed, the material is straightened, where necessary, and placed in dedicated baskets before being transferred to the cutting department, where both ends of the profiles are trimmed.

The material then undergoes a degreasing process, consisting of the immersion of the baskets containing the aluminium profiles in a perchloroethylene bath to remove processing residues.

After the degreasing process, the material is allowed to drain before being transferred to the ageing furnaces, where it undergoes drying and heat treatment in order to achieve the required mechanical strength and performance characteristics.

Finally, the finished material is packaged and prepared for shipment.



OPERATIONAL BOUNDARIES

According to UNI EN ISO 14064-1:2019:
"The organization shall establish and document its reporting boundaries, including the identification of direct and indirect GHG emissions associated with its operations."
The organization shall quantify its direct greenhouse gas (GHG) emissions and report them in tonnes of carbon dioxide equivalent (tCO_2e).
The definition of the operational boundaries includes the identification of all GHG emission sources and removals associated with the organization's activities, together with their classification into direct emissions, indirect emissions from imported energy, and other indirect emissions. This process also includes determining which categories of indirect emissions are to be quantified and reported. Any changes to the operational boundaries shall be documented and explained by the organization.
Following the definition of the organizational boundaries, the operational boundaries of the GHG Inventory for PFA S.r.l. Unipersonale were established through the following steps:

1. Preliminary assessment of GHG emission sources and removals associated with each facility identified during the definition of the organizational boundaries.
2. Definition of appropriate selection criteria to determine which emission sources and removals should be included in the inventory.
3. Application of the selected criteria, establishment of the operational boundaries, and classification of emissions and removals into direct emissions, indirect emissions from imported energy, and other indirect emissions, in accordance with the requirements of UNI EN ISO 14064-1:2019.

PRELIMINARY ASSESSMENT OF GHG EMISSION SOURCES AND REMOVALS

Based on an initial assessment, the greenhouse gas emission and removal categories relevant to the Company's activities were identified.
As previously stated, all greenhouse gas emissions will be included in the inventory. The criteria used to assess significance, together with the emission sources considered material, are described in the following sections, with particular attention given to upstream and downstream activities across the Company's value chain.
In accordance with UNI EN ISO 14064-1:2019, greenhouse gas emissions are classified into the following categories:

- ➢ Category 1: Direct GHG emissions and removals.
- ➢ Category 2: Indirect GHG emissions from imported energy.
- ➢ Category 3: Indirect GHG emissions from transportation activities.
- ➢ Category 4: Indirect GHG emissions associated with products used by the organization.
- ➢ Category 5: Indirect GHG emissions associated with the use of the organization's products.
- ➢ Category 6: Indirect GHG emissions from other sources.

The following table identifies the subcategories considered within the inventory and, for each of them, specifies the relevant emission source, the activity data used for emission quantification, and the source from which those data were obtained.

CATEGORY 1	EMISSION SOURCE	ACTIVITY DATA	DATA SOURCE
1.1 STATIONARY COMBUSTION	Space heating and production processes	Natural gas consumption (M^3)	Utility bills
1.2 MOBILE COMBUSTION	Company vehicles	Diesel fuel consumption (litres)	Fuel purchase records
1.3 REFRIGERANT CONSUMPTION	Air conditioning systems	Refrigerant leakage	Leak inspection records
1.4 LAND USE	NA	NA	NA
CATEGORY 2	**EMISSION SOURCE**	**ACTIVITY DATA**	**DATA SOURCE**
2.1 PURCHASED ELECTRICITY	Plant and machinery operation	Electricity consumption (kWh)	Utility bills
CATEGORY 3	**EMISSION SOURCE**	**ACTIVITY DATA**	**DATA SOURCE**
3.1 UPSTREAM TRANSPORTATION	Supplier transport vehicles	Distance travelled (km) and transported goods (kg)	Supplier declarations – Google Maps
3.2 WASTE TRANSPORTATION	Waste transport vehicles	Distance travelled (km) and transported waste (kg)	Waste Register (MUD) – Google Maps
3.3 DOWNSTREAM TRANSPORTATION	Transport vehicles	Distance travelled (km) and transported goods (kg)	Supplier declarations – Google Maps
3.4 EMPLOYEE COMMUTING	Means of transport	Distance travelled (km) and transport mode	Employee survey
3.5 CUSTOMER TRAVEL	Means of transport	Distance travelled (km) and transport mode	Customer declarations
3.6 BUSINESS TRAVEL	Means of transport	Distance travelled (km) and transport mode	Fuel consumption records
3.7 TRANSMISSION AND DISTRIBUTION LOSSES	Electricity transmission	Electricity consumption (kWh)	National database
3.8 WELL-TO-TANK (WTT) EMISSIONS FROM FUELS	Extraction, processing and transportation of fuels	Natural gas (m^3) and diesel fuel (litres)	Emission factor database
CATEGORY 4	**EMISSION SOURCE**	**ACTIVITY DATA**	**DATA SOURCE**
4.2 PURCHASED MATERIALS	Production of purchased materials	Purchased materials (kg) and material type	Supplier declarations – Emission factor database
4.3 CAPITAL GOODS	Design and manufacturing of machinery and equipment	Purchased equipment (kg)	Supplier declarations
4.4 WASTE TREATMENT	Waste treatment processes	Waste generated by type (kg)	Waste transfer notes
4.5 WATER CONSUMPTION	Water supply	Mains water consumption (litres)	Water meter readings
CATEGORY 5	**EMISSION SOURCE**	**ACTIVITY DATA**	**DATA SOURCE**
5.1 USE OF SOLD PRODUCTS	N/A	N/A	N/A
5.2 END-OF-LIFE TREATMENT OF SOLD PRODUCTS	Waste disposal	Products disposed of (kg)	Emission factor database
5.3 END-OF-LIFE TREATMENT OF SOLD PACKAGING	Packaging waste disposal	Packaging sold (kg)	Emission
CATEGORY 6	**EMISSION SOURCE**	**ACTIVITY DATA**	**DATA SOURCE**
NA	NA	NA	NA

CRITERIA FOR DEFINING OPERATIONAL BOUNDARIES – MATERIALITY CRITERIA

To determine which emission categories should be included in the inventory from those identified during the preliminary assessment, the Company considered both the purpose of this GHG Inventory and its reporting scope.
One of the key aspects considered by the Company was the quality of the available data. Particularly during this initial reporting phase, it was considered essential to establish the inventory using reliable and accurate data in order to identify the most significant emission sources, monitor future improvements, and increase employee engagement by clearly demonstrating the positive environmental impact of day-to-day operational practices.
Based on these principles, the materiality of indirect greenhouse gas emissions was assessed using a methodology based on the following four criteria:

- The quantity of indirect emissions associated with each individual subcategory and its contribution to the Company's total greenhouse gas emissions, expressed as a percentage of total CO_2e emissions.
- The degree of organizational control over the specific emission subcategory, expressed on a scale from 1 to 10.
- The quality and accuracy of the available data, expressed on a scale from 1 to 10. This criterion takes into account the availability of primary data provided by suppliers, as well as Company records relating to transport distances, quantities of raw materials, consumables, machinery and other relevant activity data.
- The strategic importance (Risks and Opportunities) assigned by the Company to each emission subcategory. This criterion reflects those activities considered to represent significant environmental risks or substantial opportunities for performance improvement through enhanced operational control. A score of 10 is assigned where the Company identifies significant risks or opportunities, while a score of 1 is assigned where no significant concerns or opportunities have been identified.

An indirect emission category is considered material whenever the product of these four factors exceeds a value of 100.

Regardless of the materiality assessment, the Company has decided that this inventory shall include at least 98% of its total CO_2e emissions. Therefore, where necessary, additional emission categories with the highest percentage contribution are included until this minimum coverage threshold is achieved.

The calculations supporting the materiality assessment of each emission subcategory are presented in Annex II of this report.

The GHG Inventory presented in this report is based on high-reliability emission factors, derived from Company primary data, supplier-specific information, recognized institutional sources, and internationally accepted emission factor databases.

Based on the materiality criteria described above, the following indirect emission categories were identified as material because they exceeded the established significance threshold:

- Category 2 – Subcategory 2.1: Purchased electricity.

- Category 3 – Subcategory 3.3: Transportation of finished products to customers.
- Category 4 – Subcategory 4.2: Procurement of goods, including raw materials, packaging materials and chemical products.





In addition, although they did not individually reach the materiality threshold, the following indirect emission categories were also included in order to ensure that the inventory covers at least 98% of total greenhouse gas emissions. For the 2024 reporting year, the Company elected to include 100% of the quantified emissions. Consequently, the following subcategories were also considered:

Category 3 – Subcategory 3.1: Transportation of goods to the Company's facilities.
Category 3 – Subcategory 3.2: Transportation of waste generated by the Company.
Category 3 – Subcategory 3.4: Employee commuting.
Category 3 – Subcategory 3.7: Electricity transmission and distribution losses.
Category 3 – Subcategory 3.8: Extraction and transportation of fossil fuels.
Category 4 – Subcategory 4.3: Purchase of machinery and equipment.
Category 4 – Subcategory 4.5: Water supply through the public distribution network.
Category 5 – Subcategory 5.3: End-of-life treatment of packaging supplied to customers.

The following emission categories were not quantified, as they were considered either not applicable or not material:

- Category 3 – Subcategory 3.5: Visitor transportation, as customer visits to the Company's facilities are limited in number and mainly involve organizations located nearby.
- Category 3 – Subcategory 3.6: Business travel, as work-related travel is carried out using Company-owned vehicles and is therefore already accounted for within direct emissions.
- Category 5 – Subcategory 5.1: Use of sold products, as no greenhouse gas emissions are expected during the use phase of the Company's products.
- Category 5 – Subcategory 5.2: End-of-life treatment of sold products, as aluminium profiles are considered to be fully recyclable at the end of their service life.



DATA COLLECTION AND CALCULATION METHODOLOGY

The data collected for all the emission categories described in this report refer to the following reporting period:

- **1 January 2024 – 31 December 2024**

Within the calculation workbook used to prepare this GHG Inventory, all numerical values have been rounded to three decimal places. Where rounding would result in a value of 0.000, a value of 0.001 has been reported instead, in order to avoid the exclusion of quantified emission sources from the calculations.



GHG INVENTORY RESULTS

The table below presents, for each emission source identified as material in the previous sections, the CO_2e emissions calculated for the 2024 reporting year, together with the percentage contribution of each subcategory to the Company's total greenhouse gas emissions.

CATEGORY	EMISSION SOURCE	GHG EMISSIONS (TCO_2E)	PERCENTAGE (%)
CATEGORY 1	**EMISSION SOURCE**	**1001,946**	**1,23**
1.1 STATIONARY COMBUSTION	SPACE HEATING AND PRODUCTION PROCESSES	962,247	1,18
1.2 MOBILE COMBUSTION	DIESEL FUEL CONSUMPTION	39,699	0,05
CATEGORY 2	**EMISSION SOURCE**	**1269,148**	**1,55**
2.1 PURCHASED ELECTRICITY	PLANT AND MACHINERY OPERATION	1269,148	1,55
CATEGORY 3	**EMISSION SOURCE**	**3225,298**	**3,946**
3.1 UPSTREAM TRANSPORTATION	SUPPLIER TRANSPORT VEHICLES	1997,328	2,44
3.2 WASTE TRANSPORTATION	WASTE TRANSPORT VEHICLES	147,039	0,18
3.3 DOWNSTREAM TRANSPORTATION	TRANSPORT VEHICLES	747,647	0,91
3.4 EMPLOYEE COMMUTING	TRANSPORT VEHICLES	82,239	0,10
3.7 TRANSMISSION AND DISTRIBUTION LOSSES	ELECTRICITY TRANSMISSION	81,289	0,10
3.8 WELL-TO-TANK (WTT) EMISSIONS FROM FUELS	FUEL EXTRACTION	169,756	0,21
CATEGORY 4	**EMISSION SOURCE**	**76173,342**	**93,19**
4.2 PURCHASED MATERIALS	PRODUCTION OF PURCHASED MATERIALS	76087,886	93,09
4.3 CAPITAL GOODS	DESIGN AND MANUFACTURE	81,643	0,10
4.4 WASTE TREATMENT	WASTE TREATMENT PROCESSES	3,718	0,001
4.5 WATER CONSUMPTION	TRANSPORT	0,095	0,001
CATEGORY 5	**EMISSION SOURCE**	**66,282**	**0,08**
5.3 END-OF-LIFE TREATMENT OF SOLD PACKAGING	PACKAGING WASTE DISPOSAL	66,282	0,08
TOTAL		**81,736.020**	**100**

The following table presents the values of the other greenhouse gases (GHGs) considered for Category 1 emissions. For these GHGs, only the relevant subcategories are reported in the table, without repeating the corresponding emission sources. Reference should be made to the previous table for a detailed description of each subcategory.

CATEGORY 1	CO_2 EMISSIONS (ton CO_2)	CH_4 EMISSIONS (ton CO_{2eq})	N_2O EMISSIONS (ton CO_{2eq})	NF_3 EMISSIONS (ton CO_{2eq})	SF_6 EMISSIONS (ton CO_{2eq})	HFC EMISSIONS (ton CO_{2eq})
1.1 Natural gas consumption	960,335	1,460	0,452	0	0	0
1.2 Company diesel vehicles	39,174	0,005	0,520	0	0	0
TOTAL	**999.509**	**1,465**	**0,972**	**0**	**0**	**0**

The highest contribution to the Company's greenhouse gas emissions is associated with Category 4, which includes the procurement of raw materials and other purchased goods. In particular, raw materials alone account for approximately 93.2% of the Company's total CO_2e emissions.
Direct emissions (Category 1), mainly associated with natural gas consumption and the Company vehicle fleet, account for just over 1.2% of total emissions, while Category 2 (imported electricity) represents approximately 1.5%.
Emissions associated with transportation activities account for approximately 4% of total emissions. This relatively limited contribution is primarily attributable to the extensive use of maritime transport for inbound shipments and to the proximity of many customers to the Company's production facilities. The results clearly indicate that Category 4 represents the most significant source of greenhouse gas emissions and therefore offers the greatest potential for future CO_2e emission reduction initiatives.

BIOGENIC AND NON-BIOGENIC EMISSIONS

The following tables provide a detailed breakdown of biogenic CO_2 emissions generated from the various applicable emission sources identified within the inventory. For those subcategories in which biogenic emissions have been identified, the corresponding non-biogenic emissions are also reported separately. It should be noted that both biogenic and non-biogenic emissions are already included in the total greenhouse gas emissions presented in the previous sections of this report.

SUBCATEGORY 1.2			
FUEL	**CONSUMPTION (litres)**	**CONVERSION FACTOR (kg CO_2/litre)**	**TOTAL BIOGENIC CO_2 (tCO_2)**
Diesel fuel	1579,870	0,168	0,265
FUEL	**CONSUMPTION (litres)**	**EMISSION FACTOR (kg CO_2/litre)**	**TOTAL NON-BIOGENIC CO_2 (tCO_2)**
Diesel fuel	14218,830	2,62818	37,370

CATEGORY 2		
BIOGENIC ELECTRICITY CONSUMPTION (kWh)	**EMISSION FACTOR (gCO_2/kWh)**	**TOTAL BIOGENIC CO_2 (tCO_2)**
373148,647	198,9	74,219
FOSSIL ELECTRICITY CONSUMPTION (kWh)	**EMISSION FACTOR (gCO_2/kWh)**	**TOTAL NON-BIOGENIC CO_2 (tCO_2)**
5.956.769	200,6	1194,928

The total biogenic CO_2 emissions therefore amount to **74.484** ton CO_2

UNCERTAINTY ASSESSMENT

To ensure the accurate quantification of greenhouse gas emissions, UNI EN ISO 14064-1:2019 requires organizations to perform and document an uncertainty assessment.

To assess uncertainty, PFA S.r.l. Unipersonale adopted a semi-quantitative approach, assigning a score from 1 to 3 based on both the quality of the activity data and the uncertainty associated with the emission factors used.

The assessment of activity data quality considers whether the data are available, estimated or directly measured, their level of accuracy, and whether the data collection and recording system requires improvement.

The assessment of the emission factor reliability considers whether the emission factor originates from a recognized and authoritative source, such as a national or international organization, or from an independent scientific body.

The scoring criteria for activity data are shown below:

SCORE	ACTIVITY DATA AVAILABILITY	UNCERTAINTY
3	Supranational average data, extrapolated data or qualitative estimates	High
2	Data derived from published sources at national level	Medium
1	Site-specific primary data with full traceability	Low

or the GHG Inventory presented in this report, the majority of the activity data used were classified as Level 1, corresponding to site-specific primary data with a low level of uncertainty.

The scoring criteria for emission factors are presented below:

SCORE	FATTORE DI EMISSIONE	UNCERTAINTY
3	Generic or qualitative emission factors	High
2	Emission factors published in scientific literature or recognized databases, but not fully representative of the site's operating conditions	Medium
1	Emission factors published by national or international organizations, or measured in accordance with internationally recognized standards, and fully representative of the site's operating conditions	Low

The GHG Inventory presented in this report is based primarily on high-reliability emission factors, as they have been obtained from accredited databases or specifically developed for the Company's operating conditions.

The uncertainty associated with each individual emission category was calculated using the methodology described in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (Volume 1 – General Guidance and Reporting, Chapter 3: Uncertainties, Equations 3.1 and 3.2).

In particular, the uncertainty for each individual emission category was calculated using the following equation:

$I = \sqrt{(EFu^2 + ADu^2)}$

where:

EFu = uncertainty associated with the emission factor;

ADu = uncertainty associated with the activity data.

The overall uncertainty of the GHG Inventory (Itot) was calculated using the following equation:

$Itot = \sqrt{[(I_1 \times X_1)^2 + (I_2 \times X_2)^2 + ... + (I_n \times X_n)^2]} / (X_1 + X_2 + ... + X_n)$

where:

Itot = overall uncertainty of the GHG Inventory;

Xi = greenhouse gas emissions of category i, expressed as a percentage of the total emissions;

Ii = uncertainty associated with emission category i.

For each individual emission source, the uncertainty level is classified as follows:

LOW: if $I \leq 2.2$

MEDIUM: if $2.3 \leq I \leq 3.6$

HIGH: if $I \geq 3.7$

CATEGORY	ACTIVITY DATA QUALITY	EMISSION FACTOR RELIABILITY	UNCERTAINTY SCORE	EMISSIONS (TON)	PERCENTAGE
CATEGORY 1	1	1	1,414	**1001,946**	**1,23**
CATEGORY 2	1	1	1,414	**1269,15**	**1,55**
CATEGORY 3	2	2	2,828	**3225,298**	**3,946**
CATEGORY 4	1	2	2,236	**76173,342**	**93,19**
CATEGORY 5	2	2	2,828	**66,282**	**0,08**
TOTAL INVENTORY UNCERTAINTY			**2,087**	**81736,02**	**100**

The overall uncertainty of the GHG Inventory has been assessed as **LOW**.

With regard to activity data quality, the uncertainty was considered low for Categories 1, 2 and 4, while a medium level of uncertainty was assigned to Categories 3 and 5, due to the assumptions and calculation methodologies adopted for estimating product transportation and the end-of-life treatment of packaging materials. In general, the use of secondary data represents the main source of uncertainty in greenhouse gas quantification. Consequently, appropriate measures have been implemented to reduce the overall uncertainty of the calculations. These measures include:

- Secondary emission factors: the uncertainty associated with the use of secondary emission factors is related to the fact that they represent average values rather than site-specific emissions. Nevertheless, their use is considered appropriate, and particular attention has been paid to selecting the most reliable datasets available, obtained from internationally recognized Life Cycle Assessment (LCA) databases, such as DEFRA and ISPRA.
- Activity data for transportation-related indirect emissions: the uncertainty associated with these emissions is inherently linked to the estimation of transport distances and the transport modes used. However, the assumptions adopted are considered to be reasonable, technically justified and based on sound engineering principles.

Overall, considering the distribution of emissions among the various categories, the GHG Inventory has been prepared with a high level of reliability.

The independent third-party verification of the greenhouse gas emissions reported in this document was conducted with a reasonable level of assurance.

ANNEX I: GWP, EMISSION FACTORS AND CONVERSION FACTORS USED

GAS	GWP ($kgCO_2/kg$)
CO_2	1
R410A	2.088
R-407C	1.774
CH_4	27,9
N_2O	273

EMISSION	EMISSION FACTOR	DATA SOURCE
NATURAL GAS – CO_2	2,019 $kgCo_2/mc$	National Standard Parameters Table – Coefficients used for the CO_2 emissions inventory reported under the UNFCCC National Inventory (average values for the 2021–2023 period).
NATURAL GAS – CH_4	0,0003 $kgCo_2/mc$	Defra Fuel 2024 del Governo UK (Natural GAS)
NATURAL GAS – N_2O	0,001 $kgCo_2/mc$	Defra Fuel 2024 del Governo UK (Natural GAS)
DIESEL FUEL CO_2	2,480 $kgCo_2/l$	Defra Fuel 2024 del Governo UK Diesel (average biofuel blend)
DIESEL FUEL CH_4	0,0003 $kgCo_2/l$	Defra Fuel 2024 del Governo UK Diesel (average biofuel blend)
DIESEL FUEL N_2O	0,033 $kgCo_2/l$	Defra Fuel 2024 del Governo UK Diesel (average biofuel blend)
DIESEL FUEL CO_2 BIOGENIC	0,168 $kgCo_2/l$	Defra Fuel 2024 del Governo UK Diesel (Bioenergy - Biodiesel ME (from tallow)
DIESEL FUEL CO_2 NON BIOGENIC	2,62818 $kgCo_2/l$	Defra Fuel 2024 del Governo UK - Liquid fuels - Diesel (100% mineral diesel)
PURCHASED ELECTRICITY	200,5 gCO_2/kWh	ISPRA Fattori di emissione di CO2eq per la produzione elettrica, produzione di calore e dei consumi elettrici. 2024 stime preliminari
PURCHASED ELECTRICITY BIOGENICA	198,9 gCO_2/kWh	ISPRA Fattori di emissione di CO2eq per la produzione elettrica, produzione di calore e dei consumi elettrici. 2024 stime preliminari
ROAD TRASPORT	0,11311 $kgCO_2/tonn.km$	Defra Freighting Goods 2024 HGV (all diesel) Articulated (>3.5 - 33t) Average laden in Tonn.km
SEA TRASPORT	0,01612 $kgCO_2/tonn.km$	Defra Freighting Goods 2024 Cargo Ship – Container Ship - Average in Tonn.km
RAIL TRASPORT	0,02779 $kgCO_2/tonn.km$	Defra Freighting Goods 2024 Rail – Freight rail in Tonn.km
WTT ROAD TRASPORT	0,02731 $kgCO_2/tonn.km$	Defra WTT- delivery vehs & freight 2024- WTT- HGV (all diesel) Articulated (>3.5 - 33t) tonne.km Average laden
WTT SEA TRASPORT	0,00365 $kgCO_2/tonn.km$	Defra WTT- delivery vehs & freight 2024 - WTT- cargo ship Container ship Average tonne.km
WTT RAIL TRASPORT	0,00691 $kgCO_2/tonn.km$	Defra WTT- delivery vehs & freight 2024 - WTT- rail Freight train in tonne.km
COACH TRAVEL	0,12999 $kgCo_2/$ km	Defra 2024 del Governo UK Business travel- land – Bus - Local bus (not London)
WTT DIESEL PASSENGER CAR	41,46 $gCo_2/$ km	Defra WTT- pass vehs & travel- land 2024 WTT- cars (by size) Average car Diesel

EMISSION	EMISSION FACTOR	DATA SOURCE
WTT PETROL PASSENGER CAR	45,99 gCo_2/ Km	Defra WTT- pass vehs & travel- land 2024 WTT- cars (by size) Average car Benzina
WTT HYBRID PASSENGER CAR	33,15 gCo_2/ Km	Defra WTT- pass vehs & travel- land 2024 WTT- cars (by size) Average car Ibrida
WTT COACH TRAVEL	31,74 gCo_2/ Km	Defra WTT- pass vehs & travel- land 2024 WTT- Bus - Local bus (not London)
TRANSMISSION AND DISTRIBUTION LOSSES	180,6 gCO_2/kWh	ISPRA Fattori di emissione di CO2eq per la produzione elettrica, produzione di calore e dei consumi elettrici. 2024 stime preliminari
NATURAL GAS EXTRACTION AND TRANSPORTATION	0,33660 Kg CO_2/mc	Defra WTT-Fuel 2024 Gaseous fuels, natural gas
DIESEL FUEL EXTRACTION AND TRANSPORTATION	0,61101 Kg CO_2/l	Defra WTT-Fuel 2024 Liquid Fuels -Diesel (average biofuel blend)
ALUMINIUM RAW MATERIAL	$kgCO_2$/kg	EPD dei fornitori
QUENCHING WATER FOR HEAT TREATMENT	1,6625 $kgCO_2$/kg	Rapporti delle emissioni disponibili online per prodotti analoghi
HYDRAULIC OIL	1,6625 $kgCO_2$/kg	Rapporti delle emissioni disponibili online per prodotti analoghi
30% SODIUM HYDROXIDE SOLUTION (CAUSTIC SODA)	0,46 $kgCO_2$/kg	Winnipeg Emission factors
WATER SOFTENER SALT	0,2 $kgCO_2$/kg	Winnipeg Emission factors
AMMONIA	2,11 $kgCO_2$/kg	Winnipeg Emission factors
PERCHLOROETHYLENE	3,9 $kgCO_2$/kg	Winnipeg Emission factors
ZINC COATING AGENT	2,637 $kgCO_2$/kg	EPD S-P-01853
NITROGEN	0,13 $kgCO_2$/kg	Italian National Inventory Report del 2016
WOOD	2,284 $kgCO_2$/kg	Rapporti delle emissioni disponibili online per prodotti analoghi
PAPER	1,33931 $kgCO_2$/kg	Defra Material Use – Activity – Paper – paper and board:paper 2024
CARDBOARD	1,044 $kgCO_2$/kg	Rapporti delle emissioni disponibili online per prodotti analoghi
BUBBLE WRAP	2910,465 $kgCo_2$/ton	Defra Material Use – Activity – Plastica – Average plastic film 2024
PLASTIC FILM	2910,465 $kgCo_2$/ton	Defra Material Use – Activity – Plastica – Average plastic film 2024
PVC	2935,773 $kgCo_2$/ton	Defra Material Use – Activity – Plastica – Plastics: PVC (incl. forming) 2024
AVERAGE PLASTIC	3164,780 $kgCo_2$/ton	Defra Material Use – Activity – Plastica – Average plastic 2024
STEEL DIES	Valori dichiarati dal fornitore + CBAM PER DATI A MONTE	Dichiarazioni fornitori + Crude Steel CN Code 7207 19 80 Semi-finisched products of iron or non-alloy steel - other del CBAM
WASTE TREATMENT	1,200 tonCO_2/ton.	Italian Greenhouse Gas Inventory 1990-2023. National Inventory Document 2025" nella Tabella 7.21 Industrial waste and oils emission factors
POTABLE WATER CONSUMPTION	0,13 $kgCO_2$/mc	Bilan Carbone® (Versione 7.4)
INCINERATION OF PAPER PACKAGING	6,41061 $kgCo_2$/ton	Defra Waste disposal 2024 - Combustion Paper and board: mixed
INCINERATION OF PLASTIC PACKAGING	6,41061 $kgCo_2$/ton	Defra Waste disposal 2024 - Plastics: average plastics

EMISSION	EMISSION FACTOR	DATA SOURCE
INCINERATION OF WOOD PACKAGING	6,41061 $kgCo_2$/ton	Defra Waste disposal 2024 - Combustion Construction Wood
PAPER PACKAGING DISPOSAL	1164,39015 $kgCo_2$/ton	Defra Waste disposal 2024 - Landfill Paper and board: mixed
PLASTIC PACKAGING DISPOSAL	8,88386 $kgCo_2$/ton	Defra Waste disposal 2024 - Landfill Plastics: average plastics
WOOD PACKAGING DISPOSAL	925,24423 $kgCO_2$/ton	Defra Waste disposal 2024 - Landfill Construction Wood

CONVERSION FACTORS
Within this GHG Inventory, no conversion factors other than those defined by the International System of Units (SI) have been used. The conversion factors applied were solely related to the conversion between grams, kilograms and tonnes, according to the available unit of measurement.

SOTTOCATEGORIA	CATEGORIA	FONTI DI EMISSIONE	VALORE (TONCO2eq)	PERCENTUALE	CONTROLLO (da 1 a 10)	ACCURATEZZA DATO (da 1 a 10)	OPPORTUNITA' O RISCHIO (10 per tematiche su cui Azienda vuole investire	PUNTEGGIO SIGNIFICATIVITA'	SIGNIFICATIVO (>100)
	CATEGORIA 1	**FONTI DI EMISSIONE**	**1001,946**	**1,23**					
1.1	COMBUSTIONE STAZIONARIA	RISCALDAMENTO E PRODUZIONE	962,247	1,18	10	10	10	1177,261933	NA
1.2	COMBUSTIONE MOBILE	LITRI PER AUTOMEZZO AZIENDALE	39,699	0,05	8	10	10	38,85565884	NA
1.3	CONSUMO GAS REFRIGERANTE	IMPIANTI CONDIZIONAMENTO	0,000	0,00	10	10	1	0	NA
1.4	USO DEL SUOLO		0,000	0,00	10	0	1	0	NA
	CATEGORIA 2	**FONTI DI EMISSIONE**	**1269,148**	**1,55**					
2.1	CONSUMO ENERGIA ELETTRICA	FUNZIONAMENTO IMPIANTI E MACCHIARI	1269,148	1,55	10	10	10	1552,74023	SI
	CATEGORIA 3	**FONTI DI EMISSIONE**	**3225,298**	**3,945993657**					
3.1	TRASPORTO PRODOTTI IN INGRESSO	KM PERCORSI	1997,328	2,44	6	7	1	102,6325729	NO
3.2	VIAGGI SMALTIMENTO RIFIUTI	KM PERCORSI	147,039	0,18	7	8	1	10,07411961	NO
3.3	TRASPORTO PRODOTTI IN USCITA	KM PERCORSI	747,647	0,91	8	7	10	512,2372503	SI
3.4	VIAGGI CASA-LAVORO	KM PERCORSI	82,239	0,10	7	8	10	56,34461079	NO
3.7	PERDITE DI RETE	TRASPORTO ENERGIA	81,289	0,10	1	9	1	0,895077883	NO
3.8	TRASPORTO ED ESTRAZIONE COMBUSTIBILI FOSSILI	ESTRAZIONE E TRASPORTO	169,756	0,21	1	9	1	1,869193139	NO
	CATEGORIA 4	**FONTI DI EMISSIONE**	**76173,342**	**93,19**					
4.2	MATERIA IN INGRESSO	METALLI, CHIMICI, IMBALLAGGI, PLASTICA, GRAFITE	76087,886	93,09	6	7	10	39097,71206	SI
4.3	MACCHINARI E ATTREZZATURA	PROGETTAZIONE E PRODUZIONE	81,643	0,10	7	6	1	4,195220387	NO
4.4	TRATTAMENTO RIFIUTI	KG RIFIUTI PER TIPOLOGIA	3,718	0,00	5	10	10	2,274395175	NO
4.5	CONSUMO ACQUA POTABILE	TRASPORTO ACQUA POTABILE	0,095	0,00	1	9	1	0,00104605	NO
	CATEGORIA 5	**FONTI DI EMISSIONE**	**66,282**	**0,08**					
5.1	USO PRODOTTO		0,000	0,00	4	1	1	0	NO
5.2	FINE VITA PRODOTTO	SMALTIMENTO RIFIUTI	0,000	0,00	1	10	1	0	NO
5.3	FINE VITA IMBALLAGGI	SMALTIMENTO IMBALLAGGI	66,282	0,08	1	10	1	0,810927708	NO
	CATEGORIA 6	**FONTI DI EMISSIONE**							