

2023

Carbon Footprint Insight

METLAC Group



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The areas of study

The carbon footprint and emissions reporting

Carbon Footprint measures the total amount of greenhouse gas (GHG) emissions generated by an organization's activities, expressed in CO₂ equivalent (CO₂eq). This measurement is key to identifying areas for improvement and reducing climate impact, contributing to the transition to a low-carbon future.

Emissions are divided into three main areas, defined by the GHG Protocol:

- **Scope 1:** Direct emissions generated within the organization, such as the burning of fossil fuels or refrigerant gas leaks.
- **Scope 2:** Indirect emissions from the consumption of purchased energy (electrical, thermal or cooling).
- **Scope 3:** Other indirect emissions along the value chain, both upstream and downstream of business activities.

For emissions reporting, METLAC Group analyzed Scopes 1, 2 and 3.

Scope 1: Direct Emissions

This category includes emissions under the direct control of METLAC Group, generated by:

- Burning fossil fuels (e.g., heating, boilers, company vehicles).
- Leaks of refrigerant gases used in industrial and air conditioning systems.

Scope 2: Indirect Emissions from Purchased Electricity

This category includes emissions associated with energy purchased and consumed (electricity, heat, cooling).

Scope 3: Indirect Emissions Along the Value Chain

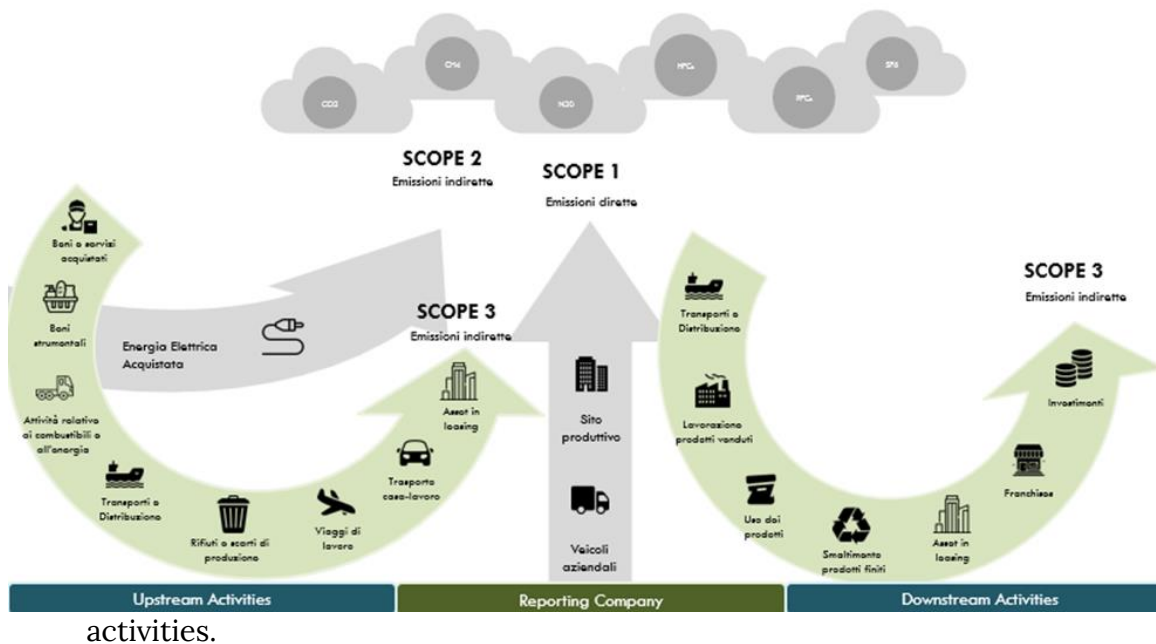
Scope 3 represents the largest share of emissions, including activities outside the company's direct control, divided into:

- **Upstream:**

Goods and services purchased: Emissions associated with the production and transport of raw materials.

1. **Capital goods:** Equipment and plants.
2. **Fuels and energy:** Emissions related to the production of fuels and energy used.
3. **Transportation of purchased goods:** Handling of materials from suppliers.

4. **Production waste:** Disposal and treatment of company waste.
 5. **Business trips** and **home-work transport** of employees.
 6. **Leased Assets:** Assets leased to support business operations.
- **Downstream:**
 8. **Transport of finished products to customers:** Emissions related to the distribution of finished products.
 9. **Processing of products sold:** Emissions from additional processing of products.
 10. **Use of products sold:** Emissions from customers' use of products.
 11. **Disposal of end-of-life products:** Emissions associated with the treatment and disposal of products.
 12. **Leased (downstream) assets:** Emissions produced by assets leased to third parties.
 13. **Franchising:** Emissions generated by franchisees' activities.
 14. **Investments:** Issues related to financial investments in third-party projects and



Reference standards

METLAC Group's Carbon Footprint was calculated following the **GHG Protocol Corporate Standard**, developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). This standard is aligned with the guidelines of the **IPCC** and the **ISO 14060 series**.

Greenhouse gas (GHG) emissions are expressed in **CO₂ equivalent (CO₂eq)**.

Study boundaries

The firm includes the companies **Metlac S.p.A.**, **Ceritec S.r.l.**, and **Metinks S.r.l.**, excluding other entities in the group.

In particular, all activities that fall under **Scope 1, 2 and 3** according to the GHG Protocol are included, with some exclusions for Scope 3 categories not supported by adequate data.

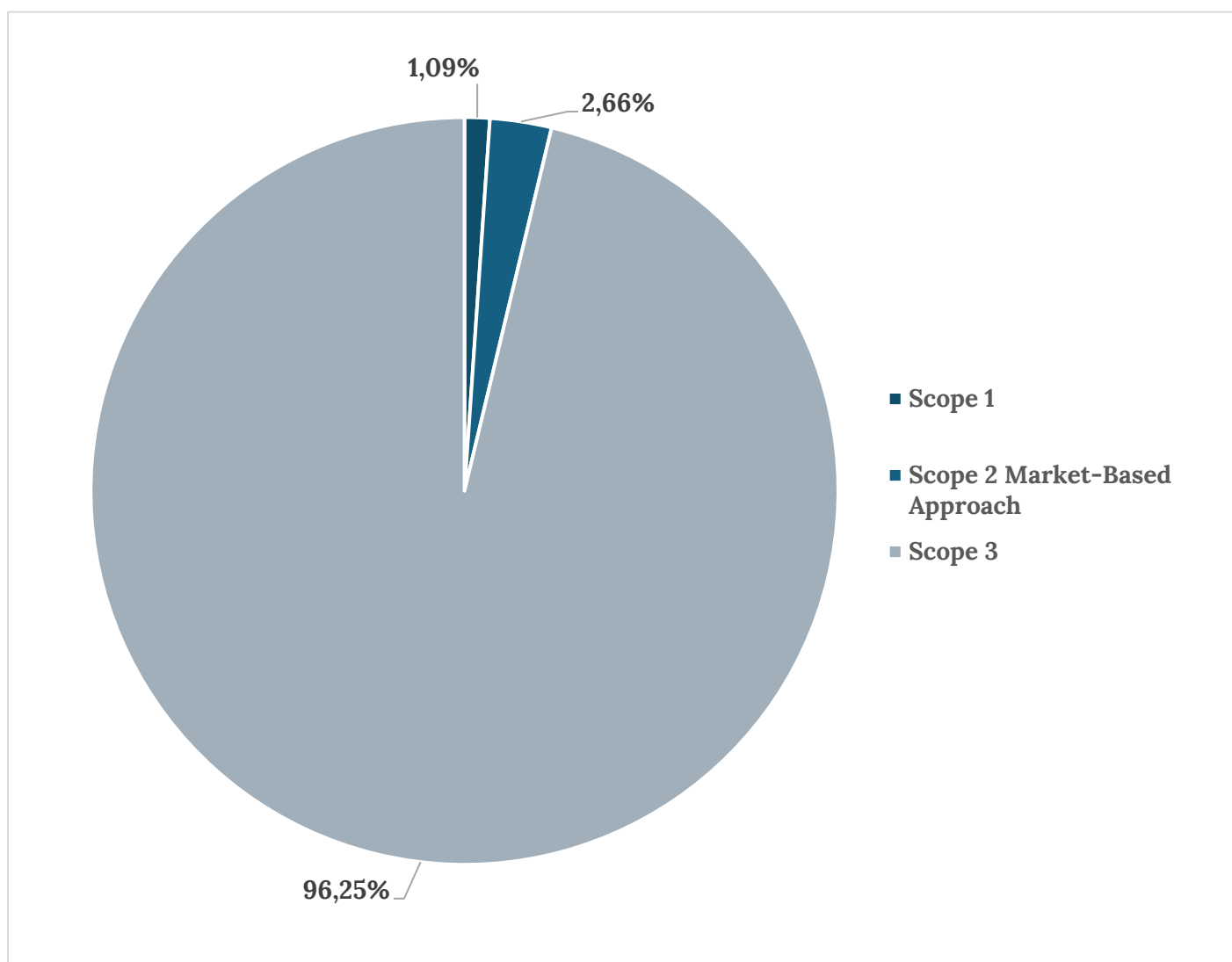
It should be added that the calculation was made for the year **2023**.

The Results

METLAC Group's 2023 Carbon Footprint study made it possible to obtain a clear and detailed view of greenhouse gas (GHG) emissions, quantified at **120,542 tCO₂eq** using the Market-Based approach for Scope 2.

The issues are divided as follows:

- **Scope 1:** 1,311 tCO₂eq (1.09%), representing direct emissions generated by the company's activities.
- **Scope 2:** 3,207 tCO₂eq (2.66%), related to purchased energy.
- **Scope 3:** 116,024 tCO₂eq (96.25%), highlighting the relevance of indirect emissions along the value chain.



The analysis identified the "**Goods and services purchased**" category as the main source of Scope 3 emissions, with a contribution of **79.73%** of the total. Other significant contributions derive from:

- **Downstream transport and distribution:** 7.12%
- **Upstream transportation and distribution:** 4.61%
- **Waste and production waste:** 2.55%

This framework underscores the importance of supply chain, logistics and waste management as key areas to take action to further reduce environmental impact.

Scope	Quantity	UdM	Contribution
Scope 1	1.311	tCO ₂ -eq	1,09%
Scope	Quantity	UdM	Contribution
Scope 2 Location-Based Approach	2.210	tCO ₂ -eq	-
Scope 2 Market-Based Approach	3.207	tCO ₂ -eq	2,66%
Scope	Quantity	UdM	Contribution
Scope 3	Quantity	UdM	Contribution
Goods and/or services purchased	96.108	tCO ₂ -eq	79,73%
Goods	1.643	tCO ₂ -eq	1,36%
Fuel and energy activities	219	tCO ₂ -eq	0,18%
Upstream transport and distribution	5.561	tCO ₂ -eq	4,61%
Waste and production waste	8.713	tCO ₂ -eq	2,55%
Business trips	551	tCO ₂ -eq	0,46%
Home-work transport	278	tCO ₂ -eq	0,23%
Downstream transport and distribution	8.586	tCO ₂ -eq	7,12%

Upstream emissions (93%) dominate the emission balance, while downstream was mainly included in the category of **transport of finished products** (7%).

These findings highlight the need for a targeted strategic approach across the entire value chain, promoting collaboration with suppliers and optimizing business processes to contribute to a low-carbon future.