2024

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 CO_2 equivalent (CO_2eq). 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 generated 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 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:

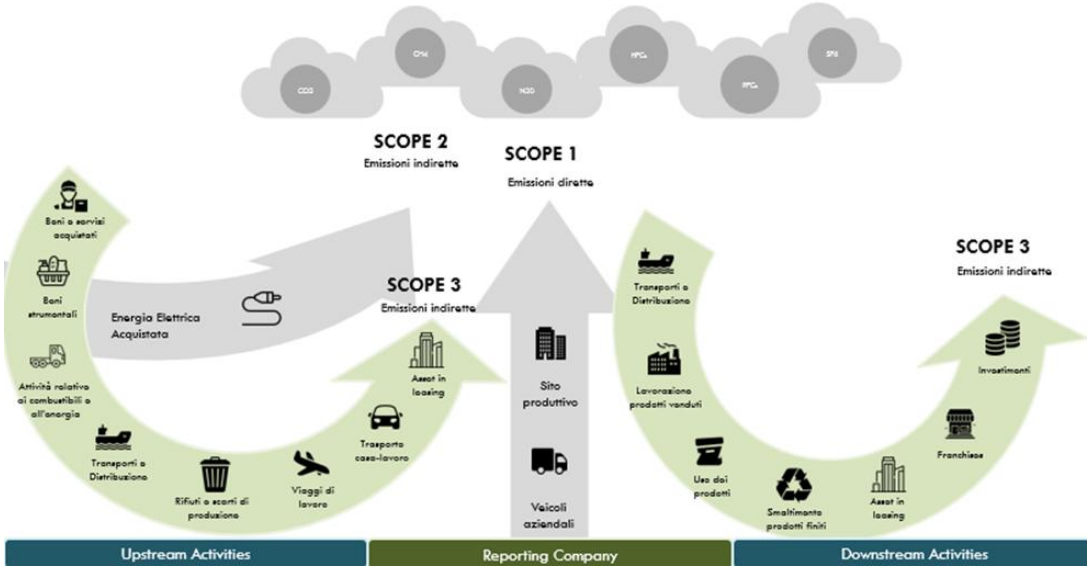
- **Upstream:**

    1. **Goods and services purchased**: Emissions associated with the production and transport of raw materials.
    2. **Capital goods**: Emissions associated with the production and purchase of capital goods.
    3. **Fuels and energy**: Emissions related to the production of fuels and energy used.

4. **Transportation of purchased goods**: Emissions associated with the handling of materials from suppliers.
5. **Production waste**: Emissions deriving from the disposal and treatment of company waste.
6. **Business travel**: Emissions generated by the travel of employees for professional reasons.
7. **Home-work transport:** Emissions associated with the journeys made by employees to reach the workplace.
8. **Leased Assets**: Emissions from the use of leased assets to support business operations.

- **Downstream:**

9. **Transport of finished products to customers**: Emissions related to the distribution of finished products.
10. **Processing of products sold**: Emissions from additional processing of products.
11. **Use of products sold**: Emissions from customers' use of products.
12. **Disposal of end-of-life products**: Emissions associated with the treatment and disposal of end-of-life products.
13. **Leased (downstream) assets**: Emissions produced by the use of assets leased to third parties.
14. **Franchising**: Emissions generated by franchisees' activities.
15. **Investments**: Issues related to financial investments in third-party projects and activities.



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 **tonnes of CO_2 equivalent (tCO_2eq).**

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.

The Metlac Group's reporting scope includes all activities attributable to Scope 1, 2 and 3 according to the GHG Protocol. For **Scope 1 and 2**, all emissions were fully accounted for, while for **Scope 3** the analysis covered eight categories. The remaining categories were not included as they lacked adequate data or were not applicable to the company.

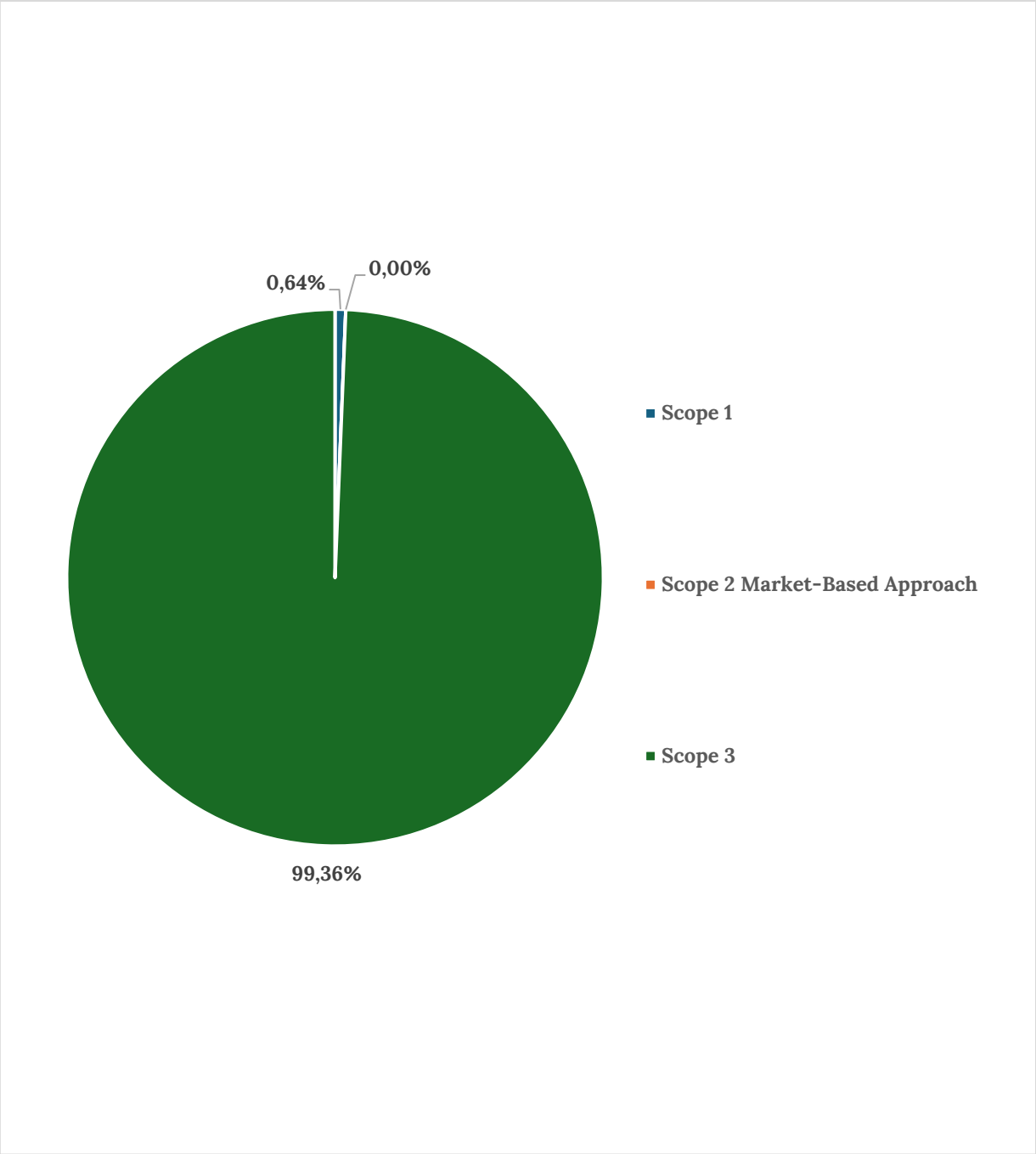
The calculation reported was made for the year **2024** and constitutes the second year of carbon footprint reporting. However, given the refinement of the calculation methodology and the greater completeness of the data collected, this is taken as year zero.

The Results

METLAC Group's Carbon Footprint 2024 study has made it possible to obtain a clear and detailed view of greenhouse gas (GHG) emissions, quantified at **205,371 tCO_2eq** using the Market-Based approach for Scope 2.

The issues are divided as follows:

- **Scope 1**: 1,314 tCO_2eq (0.64%), represent direct emissions generated by the company's activities.
- **Scope 2**: 0 tCO_2eq (0%), related to the energy purchased.
- **Scope 3**: 204,057 tCO_2eq (99.36%), highlight 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 **88.32%** of the total. Other significant contributions derive from:

- **Downstream transport and distribution**: 5.16%
- **Upstream transport and distribution**: 2.61%
- **Waste and production waste**: 1.61%

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

Ambito	Emissions [t CO2-eq]	% sul totale
Scope 1	1,314	0.64%
Scope 2 Location-Based Approach	2,314	-
Scope 2 Market-Based Approach	0	0%
Scope 3	204,057	99.36%
Totale	**205,371**	100%
Totale GWP – biogenico	8,671.29	-

Scope	Quantity	UdM	Contribution
Scope 1	**1,314**	tCO2-eq	**0.64%**
Scope	**Quantity**	**UdM**	**Contribution**
Scope 2 Location-Based Approach	**2,314**	tCO2-eq	**-**
Scope 2 Market-Based Approach	**0**	tCO2-eq	**0%**
Scope			
Scope 3	**Quantity**	**UdM**	**Contribution**
Goods and/or services purchased	**181,768**	tCO2-eq	**89.08%**
Goods	**1,724**	tCO2-eq	**0.84%**
Fuel and energy activities	**856**	tCO2-eq	**0.42%**
Upstream transport and distribution	**5,334**	tCO2-eq	**2.61%**
Waste and production waste	**3,295**	tCO2-eq	**1.61%**
Business trips	**263**	tCO2-eq	**0.13%**
Home-work transport	**286**	tCO2-eq	**0.14%**
Downstream transport and distribution	**10,530**	tCO2-eq	**5.16%**

Upstream emissions (94.84%) dominate the emission balance, while downstream was mainly included in the category of **transport of finished products** (5.14%).

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.