

### **GHG REPORT 2022**

**DATE:** 15/10/2023

#### **Preface**

The growing problems caused by climate change pose major challenges that Salvarat has long been committed to addressing.

This report is therefore intended to be a starting point, laying the foundations for a structured path that will lead to the reduction of the environmental impact generated by the company, with the aim of achieving Carbon Neutral status as soon as possible and, at the same time, reducing the net emissions generated.

#### Reporting methodology

The analysis of the impact of Salvarat's activities on the climate follows internationally recognised methodologies and standards, such as the Global Reporting Initiative (GRI). Specifically, emissions reporting is carried out according to the guidelines of the GHG Protocol, a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), which provides for the development of a greenhouse gas inventory that is updated annually.

The GHG Protocol Corporate Accounting and Reporting Standard guidance provides a standardised methodology for quantifying GHG emissions associated with the Corporate Carbon Footprint (CCF) by classifying them as Scope 1, Scope 2 and Scope 3 emissions.

- Scope 1: direct emissions generated by the company where the source is owned or controlled by the company;
- Scope 2: indirect emissions generated by energy purchased and consumed by the company (e.g. electricity). These are emissions whose production takes place physically outside the company;
- Scope 3: indirect emissions generated by activities outside the company that affect the organisation's value chain. These are divided into 15 categories:
  - Purchased good and services
  - 2. Capital goods
  - 3. Fuel and energy related activities (not included in Scope 1/2)
  - 4. Upstream transportation and distribution
  - 5. Waste generated in operations
  - 6. Business travel
  - 7. Employee commuting
  - 8. Upstream leased assets (not included in Scope 1/2)
  - 9. Downstream transportation and distribution
  - 10. Processing of sold products
  - 11. Use of sold products
  - 12. End-of-life of sold products
  - 13. Downstream leased assets
  - 14. Franchises
  - 15. Investments















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The table below shows the main sources of emission factors used for reporting purposes for each area.

The Global Warming Potential (GWP) values presented in AR5 of the International Panel on Climate Change (IPCC) have been used for the conversion to CO<sub>2</sub> equivalents.

ENVIRONMENT	DESCRIPTION	SOURCES USED
Scope 1	Emissions directly caused by the organisation's activities	- DEFRA: Greenhouse gas reporting: conversion factors 2022
Scope 2	Emissions caused indirectly by the activities of the organisation	<ul> <li>TERNA - Rete Elettrica Nazionale (2020) - Confronti internazionali 2019</li> <li>AIB - Association of Issuing Bodies (2022) - European Residual mixes 2021</li> </ul>
Scope 3	Emissions generated indirectly by stakeholders associated with the organisation's activities	<ul> <li>Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6</li> <li>DEFRA: Greenhouse gas reporting: conversion factors 2022</li> <li>R. Lal - Carbon emission from farm operations</li> <li>Rapporto ISPRA 363/2022</li> <li>ICAO Carbon Emissions Calculator (ICEC)</li> </ul>

## **Emissions Inventory**

SCOPE 1	UoM	2022
Petrol (car fleet)		1,21
Diesel (car fleet)		73,43
Natural gas (car fleet)		-
Natural gas office heating		1,19
Refrigerant gas		-
Total Scope 1		75,85
SCOPE 2	UoM	2022
Electrical energy (Location-based)		1,65
Total Scope 2 (Location-based)		1,65
Electrical energy (Market-based)		2,39
Total Scope 2 (Market-based)		2,39
Total Scope 1 + Scope 2 (Location based)		77,50
Total Scope 1 + Scope 2 (Market based)		78,24

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SCOPE 3	UoM	2022
Category 1 – Purchased goods and services		69,69
Category 2 – Capital goods		N/A
Category 3 – Fuel and energy related activities (not included in Scope 1/2)		17,43
Category 4 – Upstream transportation and distribution		1,98
Category 5 – Waste generated in operations		0,42
Category 6 – Business travel	tCO2eq	0,78
Category 7 – Employee commuting	tCO2eq	3,28
Category 8 – Upstream leased assets	tCO2eq	N/A
Category 9 – Downstream transportation and distribution	tCO2eq	N/A
Category 10 – Processing of sold products	tCO2eq	N/A
Category 11 – Use of sold products	tCO2eq	N/A
Category 12 – End-of-life treatment of sold products	tCO2eq	N/A
Category 13 – Downstream leased assets	tCO2eq	N/A
Category 14 – Franchises	tCO2eq	N/A
Category 15 – Investments	tCO2eq	N/A
Total Scope 3	tCO2eq	93,59
TOTAL CARBON FOOTPRINT		2022
Total Scope 1 + Scope 2 (Location-based) + Scope 3		171,09
Total Scope 1 + Scope 2 (Market-based) + Scope 3		171,83











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