

Attachment to Verification Opinion IT347211-1

Bureau Veritas Italia S.p.A. declares that

P.B.L. S.P.A.

Via Volta, 8 - 43046 Rubbiano di Solignano (PR) - Italy

Organizational boundaries

Via Volta, 8 - 43046 Rubbiano di Solignano (PR) - Italy

Via Moronera, 11 - 43041 Bedonia (PR) - Italy

monitored CO_{2eq} emissions in accordance with the standard

ISO 14064-1:2018 / UNI EN ISO 14064-1:2019

for the year 2024.

- Category 1 – Direct emissions: 84,50 tCO_{2eq}
 - Category 2 – Indirect emissions (Location Based): 86,50 tCO_{2eq}
 - Category 2 – Indirect emissions (Market Based): 285,00 tCO_{2eq}
 - Category 3 – Indirect emissions: 744,70 tCO_{2eq}
 - Category 4 – Indirect emissions: 817,25 tCO_{2eq}
 - Category 5 – Indirect emissions: 2.987,80 tCO_{2eq}
 - Category 6 – Indirect emissions: N.A.
- Total emissions (Location Based): 4.720,75 tCO_{2eq}
Total emissions (Market Based): 4.919,25 tCO_{2eq}

Based on the process and procedures conducted, there is no evidence that P.B.L. S.P.A.'s GHG statement:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

The scope and methods of quantification of the GHG inventory of P.B.L. S.P.A. are stated in the document "Inventario delle emissioni di gas serra ISO 14064-1: 2018 2024", rev. no. 2.0, 24 September 2025. The verification of P.B.L. S.P.A.'s GHG inventory was conducted by Bureau Veritas Italia S.p.A. in accordance with the requirements of ISO 14064-3. Details of the verification performed are given in the relevant Verification Report and in the Verification Opinion IT347211-1.

Opinion N° - Revision:
IT347211-1

Date:
11 November 2025


GLORIA FOCETOLA - Local Technical Manager



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Indirizzo dell'organismo di certificazione: Viale Monza, 347 20126 Milano (MI) – Italy

Ulteriori chiarimenti sul campo di applicazione di questo certificato e sui requisiti applicabili della norma del sistema di gestione possono essere ottenuti consultando l'organizzazione.

Per controllare la validità di questo certificato consultare il sito www.bureauveritas.it