SOMEC GRUPPO

GREENHOUSE GAS EMISSIONS INVENTORY 2025

GHG INVENTORY OVERVIEW

The Somec Group, in its commitment to gaining an increasingly comprehensive understanding of the impacts generated across its entire value chain, has continued its process of reporting greenhouse gas (GHG) emissions. The Group's GHG emissions inventory has been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard – Revised Edition, one of the leading international frameworks for emissions accounting and reporting. The GHG Protocol provides a standardized methodological approach for quantifying and managing emissions across the entire value chain, promoting transparency, consistency, and comparability of data over time.

Scope 1 and Scope 2 emissions represent key components of the overall greenhouse gas (GHG) inventory.
Scope 1 emissions include direct emissions from sources that are owned or controlled by the Group, such as fuel combustion in company-owned vehicles and emissions arising from industrial processes.

Scope 2 emissions, by contrast, include indirect emissions associated with the generation of purchased energy consumed by the organization, including electricity, steam, heating, and cooling. These emissions occur at the energy generation source but are attributed to the organization based on its energy consumption. In line with the GHG Protocol, Scope 2 emissions are reported using both location-based and market-based approaches.

Scope 3 emissions include all other indirect emissions generated along the company's value chain, both upstream and downstream, including those arising from suppliers' activities and the use of sold products. In accordance with the GHG Protocol, these emissions are classified into 15 categories, covering the entire life cycle of goods and services, from procurement through to end-of-life treatment.
In calculating emissions, Somec has considered the six main greenhouse gases defined by the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulfur hexafluoride (SF_6).

The results of the Carbon Footprint analysis are expressed in terms of carbon dioxide equivalent (CO_2e), a unit that allows the aggregation of the effects of different greenhouse gases by taking into account their varying capacities to trap infrared radiation and their atmospheric lifetimes. This approach enables a comprehensive and comparable assessment of the emissions impacts associated with the company's activities across the entire value chain, supporting the identification of effective emission reduction strategies and contributing to global climate change mitigation objectives.

Conversion into CO_2 equivalent is carried out through the application of the Global Warming Potential (GWP), an index that varies depending on the time horizon considered. In this document, GWP values over a 100-year time horizon are reported. By way of example, 1 tonne of methane has, over a 100-year period, a global warming potential equivalent to approximately 25 tonnes of carbon dioxide.

GHG INVENTORY OVERVIEW

Somec Group's approach to greenhouse gas (GHG) emissions reporting has been developed progressively over the past few years.

- In 2021, the Group began quantifying and reporting its Scope 1 and Scope 2 emissions, which were subsequently disclosed in the Non-Financial Statement (NFS).
- In 2023, the scope of analysis was expanded to include Scope 3 emissions for the first time, as reported in the 2023 Greenhouse Gas Emissions Inventory.
- In 2024, the Group further broadened its Scope 3 reporting by incorporating additional categories, enhancing both the coverage and the representativeness of emissions across the value chain.
- In 2025, selected categories already included in the inventory were subject to methodological improvements, alongside a further expansion of specific Scope 3 categories. This was aimed at achieving a more complete, accurate, and detailed mapping of emissions.

This document outlines the organizational boundaries, the emission categories considered, the methodologies applied, the emission factors used, and the results obtained. In particular, the Group reports the following Scope 3 emission categories (highlighted in bold):

Greenhouse Gases	Chemical formula	GWP*
Carbon dioxide	CO_2	1
Methane	CH_4	27
Nitrous oxide	N_2O	273
HFC-32 (Hydrofluorocarbons)	CH_2F_2	771
HFC-125 (Hydrofluorocarbons)	CHF_2CF_3	3,740
HFC-134a (Hydrofluorocarbons)	CH_2FCF_3	1,530
Sulfur hexafluoride	SF_6	24,300
PFC-14 (Perfluorocarbons)	CF_4	7,380
PFC-116 (Perfluorocarbons)	C_2F_6	12,400

* The Global Warming Potential (GWP) values are based on the IPCC Sixth Assessment Report (AR6) and refer to a 100-year time horizon (GWP100).

Scope 3 - Categories
Cat. 1 - Purchase of Goods and Services
Cat. 2 - Capital Goods
Cat. 3 - Fuel and Energy-Related Activities
Cat. 4 - Upstream Transportation and Distribution
Cat. 5 - Waste Generated in Operations
Cat. 6 - Business Travel
Cat. 7 - Employees Commuting
Cat. 8 - Upstream Leased Assets
Cat. 9 - Downstream Transportation and Distribution
Cat. 10 - Processing of Sold Products
Cat. 11 - Use of Sold Products
Cat. 12 - End-of-life Treatment of Sold Products
Cat. 13 - Downstream Leased Assets
Cat. 14 - Franchises
Cat. 15 - Investments

REPORTING BOUNDARY

Somec Group is a leading global player in the design, production, and execution of large-scale, complex projects in both the marine and civil sectors. The Group's activities include the delivery of glass façades, complex architectural projects, the development of public spaces, and the production of professional kitchens.
Its business strategy focuses on strengthening core capabilities through targeted acquisitions and organic growth, with the aim of responding more effectively to the needs of key clients and developing innovative solutions supported by a broad base of specialized expertise.

This document represents the fifth year of greenhouse gas (GHG) emissions reporting. All the results of the GHG inventory 2025 has been included also in the Somec Sustainability Statement 2025 prepared in accordance with Corporate Sustainability Reporting Directive (CSRD) and included in our Annual Report.

The reporting period for the inventory covers January 2025 to December 2025. All greenhouse gas emissions are expressed in terms of carbon dioxide equivalent (CO_2e), assuming an oxidation factor of 1.

The scope of the GHG Inventory comprises all Group entities as of December 2025 and includes:

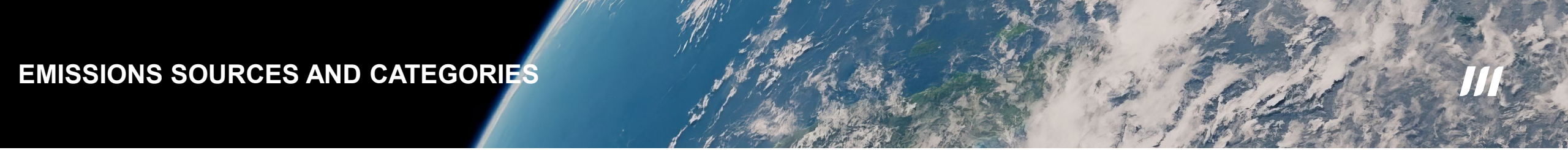
- Atelier de Façade Montréal Inc.
- Bluesteel S.r.l. (including foreign subsidiaries)
- Budri S.r.l. (including foreign subsidiaries)
- Fabbrica LLC
- Fabbrica Works S.r.l.
- Gico S.p.A.
- Gino Ceolin S.r.l.
- Hysea S.r.l.
- Navaltech LLC
- Oxin S.r.l. (including foreign branches)
- Pizza Group S.r.l.
- Pizza Group USA LLC
- Lamparredo S.r.l.
- Mestieri S.p.A.
- Mestieri USA Inc.
- Skillmax S.r.l.
- Somec S.p.A. (including foreign branches)
- Somec Shanghai Co. Ltd.
- Somec Sintesi S.r.l.
- Sotrade S.r.o. (including foreign branches)
- TSI S.r.l. (including foreign subsidiaries)

During 2025, significant efforts were made to strengthen and consolidate the reporting process, with the objective of improving the quality, completeness, and reliability of the information disclosed.

Key developments introduced during the year include:

- the further refinement of calculation methodologies, with closer alignment to international best practices;
- an expansion of the reporting boundary, particularly with regard to selected Scope 3 emission categories;
- a more structured and granular data collection process, aimed at providing a more accurate representation of emissions across the entire value chain.

EMISSIONS SOURCES AND CATEGORIES



Somec Group has identified its main sources of greenhouse gas (GHG) emissions in line with the guidelines set out in the GHG Protocol Corporate Accounting and Reporting Standard, with specific reference to Appendix D – Industry Sectors and Scopes, which outlines emission sources and activities across different industrial sectors.
The quantification of Scope 3 emissions was carried out in accordance with the relevant supplementary GHG Protocol guidance, namely the Corporate Value Chain (Scope 3) Accounting and Reporting Standard and the Technical Guidance for Calculating Scope 3 Emissions.

The emission categories considered are as follows:

Scope	Category and source
Scope 1 (Direct GHG emissions)	**Stationary Emissions:** natural gas, LPG and diesel (gas oil).
	Mobile emissions: fuel consumption from the company fleet (diesel and petrol).
	Fugitive emissions: leaks of refrigerant gases from air conditioning systems.
Scope 2 (Energy indirect GHG emissions)	**Purchased electricity:** emissions associated with the generation of electricity purchased and consumed by the company.
Scope 3 (Other indirect GHG emissions	**1 – Purchased goods and services:** upstream emissions from the production of goods and services acquired by the company.
	2 – Capital goods: emissions from the production of capital assets purchased or acquired by the company during the reporting period.
	3 – Fuel- and energy-related activities: upstream emissions associated with the production of fuels and energy purchased and consumed (not included in Scopes 1 and 2).
	4 – Upstream transportation and distribution: emissions from the transport and distribution of purchased goods between suppliers and the company. as well as from third-party logistics services.
	5 – Waste generated in operations: emissions from the disposal and treatment of waste carried out by third parties. generated by the company's operations.
	6 – Business travel: emissions from employee travel for work purposes using vehicles not owned or controlled by the company.
	7 – Employee commuting: emissions from employees traveling between their homes and workplaces.
	9 – Downstream transportation and distribution: emissions from the transport and distribution of products sold by the company, carried out using vehicles and infrastructure not owned or controlled by the company.
	11 – Use of sold products: emissions resulting from the use of goods and services sold by the company during the reporting period.
	12 – End-of-life treatment of sold products: emissions from the disposal and treatment of products sold by the company at the end of their useful life.

TOTAL GHG EMISSIONS

2025 – Somec Group	
GHG Emissions	**tCO_2e**
Stationary Emissions: natural gas, LPG and diesel (gas oil).	1,632
Mobile emissions: fuel consumption from the company fleet (diesel and petrol).	451
Fugitive emissions: leaks of refrigerant gases from air conditioning systems.	0
Total Scope 1	**2,083**
Electricity consumption – market-based: emissions calculated using supplier-specific factors from contractual instruments or, where unavailable, the residual mix.	1,570
Electricity consumption – location-based: emissions calculated using the average emission factor of the national grid electricity mix.	907
Total Scope 2 Market-based	**907**
1 – Purchased goods and services: upstream emissions from the production of goods and services acquired by the company.	135,159
2 – Capital goods: emissions from the production of capital assets purchased or acquired by the company during the reporting period.	1,009
3 – Fuel and energy-related activities: upstream emissions associated with the production of fuels and energy purchased and consumed (not included in Scopes 1 and 2).	653
4 – Upstream transportation and distribution: emissions from the transport and distribution of purchased goods between suppliers and the company. as well as from third-party logistics services.	5,198
5 – Waste generated in operations: emissions from the disposal and treatment of waste carried out by third parties. generated by the company's operations.	368
6 – Business travel: emissions from employee travel for work purposes using vehicles not owned or controlled by the company.	398
7 – Employee commuting: emissions from employees traveling between their homes and workplaces.	2,002
9 – Downstream transportation and distribution: emissions from the transport and distribution of products sold by the company, carried out using vehicles and infrastructure not owned or controlled by the company.	2,340
11 – Use of sold products: emissions resulting from the use of goods and services sold by the company during the reporting period.	144,917
12 – End-of-life treatment of sold products: emissions from the disposal and treatment of products sold by the company at the end of their useful life.	867
Total Scope 3	**292,912**
Total Scope 1&2 (Market Based), Scope 3	**295,903**
Total Scope 1&2 (Location Based), Scope 3	**296,566**

METHODOLOGIES & EMISSION FACTORS

The Group has quantified its greenhouse gas (GHG) emissions using internationally recognized emission factors.

These factors represent coefficients that link GHG emissions to a specific activity metric associated with each emission source.

The following calculation approaches have been applied:

- **Activity-based method = Activity data x Emission factor**
- **Spend-based method = Spend data x Emission factor**
- **Hybrid method = Σ (Activity data x Emission factor) + Σ (Spend data x Emission factor)**

The main sources of emission factors used are:

DESNZ (Department for Energy Security and Net Zero, 2025): UK government database providing emission factors for Scope 1 and Scope 3 emissions.

Ecoinvent v. 3.12: a Life Cycle Inventory (LCI) database offering documented process data for a wide range of products and activities. For the purposes of this GHG inventory, Ecoinvent has been used to calculate a portion of Scope 2 and Scope 3 emissions.

EPA 2022 (GHG Emission Factors Hub): a set of emission factors developed to support organizations in estimating emissions. For categories calculated using the spend-based approach, expenditure data have been matched with EPA 2022 emission factors, updated to 2025 values to account for inflation and adjusted based on purchasing power parity (PPP) €/USD (source: OECD).

The following sections provide a detailed description of the data and emission factors applied to each emission source. Any assumptions and exceptions adopted in the calculation of specific emission categories are clearly disclosed in the relevant sections.

METHODOLOGIES & EMISSION FACTORS

SCOPE 1

Under Scope 1, the standard requires the quantification of emissions arising from the consumption of natural gas and other fossil fuels, fugitive emissions of fluorinated gases, and emissions related to transportation activities under the direct control of the Company.

The following assumptions have been applied:

- For company fleet emissions, a conservative approach has been adopted whereby long-term leased vehicles are treated as owned assets and therefore accounted for under Scope 1. In addition, fuel consumption for company cars assigned for mixed (business and private) use has been estimated by considering 70% of total consumption. For vehicles used exclusively for business purposes, 100% of fuel consumption has been included.

- The quantity of refrigerant gas released into the atmosphere has been assumed to be equal to the total amount of gas refilled into air conditioning systems during the reporting year. For systems located in Italy, data on refrigerant refills are sourced from the mandatory “F-Gas Declaration”. required for equipment containing more than 3 kg of refrigerant gas (Presidential Decree No. 43/2012), Global Warming Potentials (GWPs) have been determined based on the composition and blends of refrigerant gases reported in maintenance records.

GHG Emissions Scope 1 - 2025				
Emission Source	**Activity data**	**Emission Factors**		
Natural gas for heating and oven testing	Fuel consumption	DESNZ 2025	$kgCO_2e/m3$	2.067
Diesel - Stationary (Gas oil)	Fuel consumption		kgCO2e/l	2.755
LPG for heating and oven testing	Fuel consumption		$kgCO_2e/l$	1.557
Fuels for car fleet (property and long-term leasing)	Fuel consumption (diesel)		$kgCO_2e/l$	2.571
	Fuel consumption (petrol)		$kgCO_2e/l$	2.069

SCOPE 2

Under the standard, organizations are required to quantify emissions associated with the generation of purchased and consumed electricity, steam, heating, and cooling. These emissions are classified as indirect, as they result from the reporting organization's activities but occur at facilities owned or controlled by third parties.

Scope 2 emissions are calculated using two distinct approaches:

- **Location-based approach:** based on an average emission factor reflecting the national energy mix of each country in which the Somec Group operates. As the share of renewable energy in the national mix increases, the corresponding emission factor decreases.
- **Market-based approach** reflects the organization's specific energy procurement choices, including the purchase of electricity from renewable sources. Under this approach, the portion of electricity covered by Guarantees of Origin (GOs) or equivalent instruments is assigned a zero emission factor, while the remaining share is calculated using a residual mix emission factor, representing the portion of electricity generated from non-renewable sources.

GHG Emissions Scope 2- Location Based - 2025

Emission Source	Activity data	Emission Factors		
Italia_Location - Based (market for electricity, low voltage)	Electricity consumption [kWh]	Ecoinvent 3.12	$kgCO_2e/kWh$	0.264
US_Location - Based (market for electricity, low voltage)				0.353

GHG Emissions Scope 2 - Market Based – 2025

Emission Source	Activity data	Emission Factors		
Italia_Market - Based (electricity, low voltage, residual mix)	Electricity consumption [kWh]	Ecoinvent 3.12	$kgCO_2e/kWh$	0.338
US_Market - Based (electricity, low voltage, residual mix)				0.353

SCOPE 3

Scope 3 emissions include all indirect greenhouse gas (GHG) emissions occurring across the reporting organization's value chain, excluding those already accounted for under Scope 1 and Scope 2.

The quantification of Scope 3 emissions typically involves a higher level of complexity and uncertainty compared to other scopes, as it often relies on estimated data and information sourced from third parties along the value chain. Where necessary, the Group has therefore applied assumptions and estimation methodologies consistent with GHG Protocol guidance, adopting a conservative approach.
In accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, these emissions are classified into 15 distinct categories, covering both upstream and downstream activities.

The Somec Group has calculated the following categories:

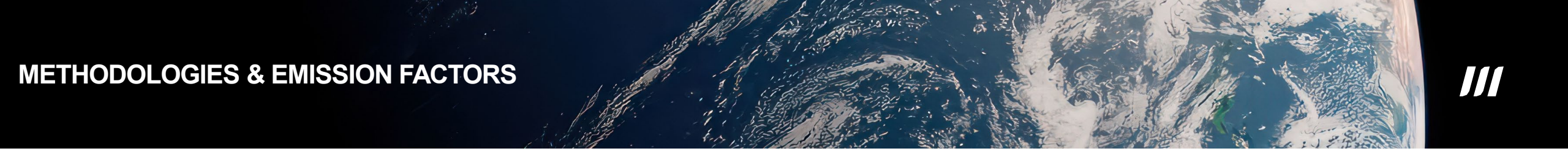
- Category 1 – Purchased goods and services
- Category 2 – Capital goods
- Category 3 – Fuel- and energy-related activities
- Category 4 – Upstream transportation and distribution
- Category 5 – Waste generated in operations
- Category 6 – Business travel
- Category 7 – Employee commuting
- Category 9 – Downstream transportation and distribution
- Category 11 – Use of sold products
- Category 12 – End-of-life treatment of sold products

GHG Emissions Scope 3 – Cat. 1: Purchased goods and services (spend-based) – 2025

Emission Source	Emission Factors		
Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	EPA 2022*	$kgCO_2e/€$	0.572
Structural Steel and Precast Concrete Contractors		$kgCO_2e/€$	0.343
Engineering Services		$kgCO_2e/€$	0.160
Other Building Equipment Contractors		$kgCO_2e/€$	0.343
Wired Telecommunications Carriers		$kgCO_2e/€$	0.117
Postal Service		$kgCO_2e/€$	0.115
All Other Legal Services		$kgCO_2e/€$	0.064
Other Scientific and Technical Consulting Services		$kgCO_2e/€$	0.140
Administrative Management and General Management Consulting Services		$kgCO_2e/€$	0.121
Computer Systems Design Services		$kgCO_2e/€$	0.138
Other Management Consulting Services		$kgCO_2e/€$	0.121
Public Relations Agencies		$kgCO_2e/€$	0.132
Advertising Agencies		$kgCO_2e/€$	0.132
Other Services Related to Advertising		$kgCO_2e/€$	0.132
Insurance Agencies and Brokerages		$kgCO_2e/€$	0.045
Office Supplies and Stationery Stores		$kgCO_2e/€$	0.412
Janitorial Services		$kgCO_2e/€$	0.332
Caterers		$kgCO_2e/€$	0.205
Human Resources Consulting Services		$kgCO_2e/€$	0.121
Commercial Banking		$kgCO_2e/€$	0.092
All Other Professional, Scientific, and Technical Services		$kgCO_2e/€$	0.124
All Other Support Services		$kgCO_2e/€$	0.197

* EPA 2022 data adjusted to 2025 using inflation adjustment coefficients.

METHODOLOGIES & EMISSION FACTORS



GHG Emissions Scope 3 – Cat. 1: Purchased goods and services (activity-based) – 2025			
Emission Source	**Emission Factors**		
Aluminium cans and foil	DESNZ2025	$kgCO_2e/kg$	9.116
Metal: steel cans		$kgCO_2e/kg$	2.864
Metal: mixed cans		$kgCO_2e/kg$	5.115
Glass		$kgCO_2e/kg$	1.403
Mineral oil		$kgCO_2e/kg$	1.401
Average plastics		$kgCO_2e/kg$	3.172
Metals		$kgCO_2e/kg$	3.824
Insulation		$kgCO_2e/kg$	1.862
Plastics: HDPE (incl. forming)		$kgCO_2e/kg$	3.095
Wood		$kgCO_2e/kg$	0.270
PS (incl. forming)		$kgCO_2e/kg$	4.377
Electrical items IT		$kgCO_2e/kg$	24.865
Paper and board: paper		$kgCO_2e/kg$	1.345
Clothing		$kgCO_2e/kg$	22.310
Concrete		$kgCO_2e/kg$	0.119
Average construction		$kgCO_2e/kg$	0.075
Paper and board: mixed		$kgCO_2e/kg$	1.289
Plastics: average plastic rigid		$kgCO_2e/kg$	3.354
Plastics: average plastic film		$kgCO_2e/kg$	2.917

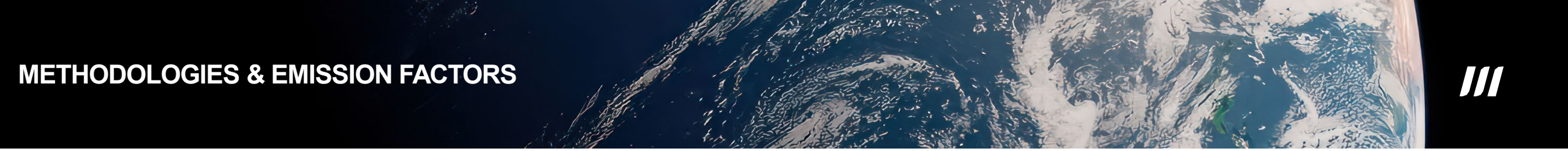
GHG Emissions Scope 3 – Cat. 1: Purchased goods and services (activity-based) – 2025			
Emission Source	**Emission Factors**		
Solvent production, organic (GLO)	EPA 2022*	$kgCO_2e/kg$	3.123
Coating powder production (RER)		$kgCO_2e/kg$	6.039
Phenolic resin production (RER)		$kgCO_2e/kg$	3.153
industrial gases production, cryogenic air separation - nitrogen (RER)		$kgCO_2e/kg$	0.197
Alkyd paint production, white. waterbased, product in 60% solution state (RER)		$kgCO_2e/kg$	4.761
Soda production, solvay process (RER)		$kgCO_2e/kg$	0.922
Lubricating oil production (RER)		$kgCO_2e/kg$	1.586

GHG Emissions Scope 3 – Cat. 2: Capital goods – 2025

Emission Source	Emission Factors		
Administrative Management and General Management Consulting Services	EPA 2022*	$kgCO_2e/€$	0.121
Air and Gas Compressor Manufacturing		$kgCO_2e/€$	0.245
Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing		$kgCO_2e/€$	0.242
All Other Miscellaneous Fabricated Metal Product Manufacturing		$kgCO_2e/€$	0.385
All Other Miscellaneous Manufacturing		$kgCO_2e/€$	0.188
All Other Professional, Scientific, and Technical Services		$kgCO_2e/€$	0.124
All Other Specialty Trade Contractors		$kgCO_2e/€$	0.343
Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use		$kgCO_2e/€$	0.073
Automobile Manufacturing		$kgCO_2e/€$	0.295
Blind and Shade Manufacturing		$kgCO_2e/€$	0.171
Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance		$kgCO_2e/€$	0.211
Computer Storage Device Manufacturing		$kgCO_2e/€$	0.062
Computer Terminal and Other Computer Peripheral Equipment Manufacturing		$kgCO_2e/€$	0.180
Electrical Contractors and Other Wiring Installation Contractors		$kgCO_2e/€$	0.343
Electronic Computer Manufacturing		$kgCO_2e/€$	0.047
Engineering Services		$kgCO_2e/€$	0.160
Heavy Duty Truck Manufacturing		$kgCO_2e/€$	0.407
Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing		$kgCO_2e/€$	0.286
Industrial Truck, Tractor. Trailer, and Stacker Machinery Manufacturing		$kgCO_2e/€$	0.364
Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)		$kgCO_2e/€$	0.081
Light Truck and Utility Vehicle Manufacturing		$kgCO_2e/€$	0.374
Mechanical Power Transmission Equipment Manufacturing		$kgCO_2e/€$	0.291
Motor and Generator Manufacturing		$kgCO_2e/€$	0.207
Office Furniture (except Wood) Manufacturing		$kgCO_2e/€$	0.286
Offices of Lawyers		$kgCO_2e/€$	0.064
Other Commercial and Service Industry Machinery Manufacturing		$kgCO_2e/€$	0.266
Other Communications Equipment Manufacturing		$kgCO_2e/€$	0.059
Other Industrial Machinery Manufacturing		$kgCO_2e/€$	0.258
Plumbing, Heating, and Air-Conditioning Contractors		$kgCO_2e/€$	0.343
Power, Distribution, and Specialty Transformer Manufacturing		$kgCO_2e/€$	0.183
Power-Driven Handtool Manufacturing		$kgCO_2e/€$	0.129
Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing		$kgCO_2e/€$	0.101
Research and Development in the Physical, Engineering, and Life Sciences (except Nanotechnology and Biotechnology)		$kgCO_2e/€$	0.242
Residential Electric Lighting Fixture Manufacturing		$kgCO_2e/€$	0.214
Sawmill, Woodworking, and Paper Machinery Manufacturing		$kgCO_2e/€$	0.258
Security Systems Services (except Locksmiths)		$kgCO_2e/€$	0.115
Ship Building and Repairing		$kgCO_2e/€$	0.291
Software Publishers		$kgCO_2e/€$	0.056
Special Die and Tool, Die Set, Jig, and Fixture Manufacturing		$kgCO_2e/€$	0.286
Telephone Apparatus Manufacturing		$kgCO_2e/€$	0.079
Totalizing Fluid Meter and Counting Device Manufacturing		$kgCO_2e/€$	0.098
Welding and Soldering Equipment Manufacturing		$kgCO_2e/€$	0.354
Electrical Contractors and Other Wiring Installation Contractors		$kgCO_2e/€$	0.343
Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance		$kgCO_2e/€$	0.211
All Other Professional, Scientific, and Technical Services		$kgCO_2e/€$	0.124

* EPA 2022 data adjusted to 2025 using inflation adjustment coefficients.

METHODOLOGIES & EMISSION FACTORS



GHG Emissions Scope 3 – Cat. 3: Fuel- and energy-related activities - 2025

Emission Source	Emission Factors		
Natural gas -WTT	DESNZ 2025	$kgCO_2e/m3$	0.337
CNG - WTT		$kgCO_2e/l$	0.093
Diesel (average biofuel blend) - WTT		$kgCO_2e/l$	0.611
Petrol (average biofuel blend) - WTT		$kgCO_2e/l$	0.627
LPG -WTT		$kgCO_2e/l$	0.581
Purchased electricity consumption from non-renewable sources (T&D losses)	Ecoinvent v. 3.12	$kgCO_2e/kWh$	0.083
Purchased electricity consumption from renewable sources (T&D losses)		$kgCO_2e/kWh$	0.020

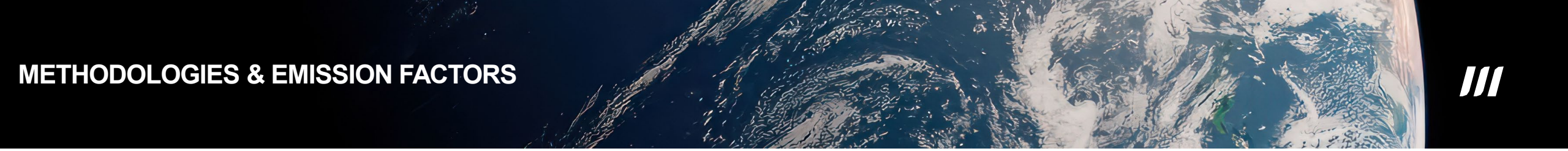
GHG Emissions Scope 3 - Cat. 4: Upstream transportation and distribution - 2025 & Cat 9: Downstream transportation and distribution - 2025

Emission Source	Emission Factors		
General Freight Trucking, Local	EPA 2022*	$kgCO_2e/€$	0.924
Other Support Activities for Air Transportation		$kgCO_2e/€$	0.252
Deep Sea Freight Transportation		$kgCO_2e/€$	1.268

* EPA 2022 data adjusted to 2025 using inflation adjustment coefficients.

GHG Emissions Scope 3 – Cat. 5: Waste Generated in Operations - 2025

Emission Source	Emission Factors			
	Source	UoM	Recovery	Landfill
Construction – Average construction	DESNZ 2025	$kgCO_2e/t$	1.008	520.533
Commercial and industrial waste		$kgCO_2e/t$	4.686	520.533
Metal: scrap metal		$kgCO_2e/t$	4.686	
Glass		$kgCO_2e/t$	4.686	
Wood		$kgCO_2e/t$	4.686	
Paper and board: mixed		$kgCO_2e/t$	4.686	
Construction – Aggregates		$kgCO_2e/t$	1.008	
WEEE – mixed		$kgCO_2e/t$	4.686	
Plastics: average plastics		$kgCO_2e/t$	4.686	
WEEE - fridges and freezers		$kgCO_2e/t$	4.686	
Construction – Metals		$kgCO_2e/t$	1.008	
Construction – Insulation		$kgCO_2e/t$	1.008	1.263
Construction – Mineral oil		$kgCO_2e/t$	4.686	
Construction – Plasterboard		$kgCO_2e/t$	4.686	
Batteries		$kgCO_2e/t$	4.686	



METHODOLOGIES & EMISSION FACTORS

GHG Emissions Scope 3 – Cat. 6: Business travel - 2025

Emission Source	Emission Factors		
Average EU / USA cities	DESNZ 2025	Room per night	12.688
Short-haul (<3700 km) - Economy class (without RF)		$kgCO_2e$/ passenger.km	0.074
Rail - National rail		$kgCO_2e$/ passenger.km	0.035
Regular taxi		$kgCO_2e$/km	0.149
Average car (unknown)		$kgCO_2e$/km	0.170

GHG Emissions Scope 3 – Cat. 7: Employee commuting - 2025

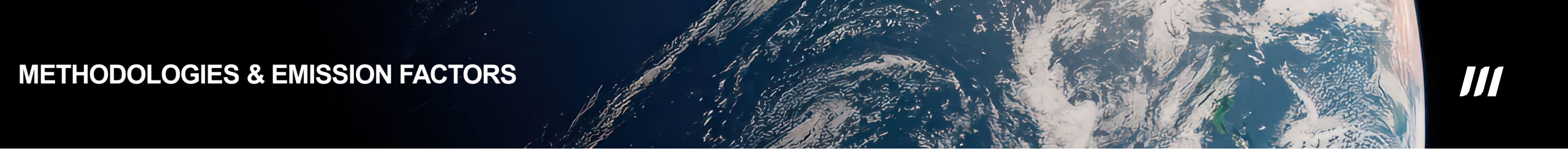
Emission Source	Emission Factors		
Average car	DESNZ 2025	km	0.173
Average car (electric)		km	0.062
Light rail and tram		passenger.km	0.029
Average motorbike		km	0.114
Average car (taxi)		km	0.037
Light rail and tram		passenger.km	0.029

GHG Emissions Scope 3 – Cat. 11: Use of sold products - 2025

Emission Source	Emission Factors		
EE - Average residual mix - IT	Ecoinvent v. 3.12	$kgCO_2e$/kWh	0.063

GHG Emissions Scope 3 – Cat. 12: End-of-life treatment of sold products - 2025

Emission Source	Emission Factors				
	Source	UoM	Recovery	Combustion	Landfill
Electrical Items	DESNZ 2025	$kgCO_2e$/t	4.686	4.686	8.983
Metal: steel cans		$kgCO_2e$/t	4.686	4.686	8.983
Glass		$kgCO_2e$/t	4.686	4.686	8.983
Plastics: average plastics		$kgCO_2e$/t	4.686	4.686	8.983
Wood		$kgCO_2e$/t	4.686	4.686	925.343
Paper and board: board		$kgCO_2e$/t	4.686	4.686	1,164.489
Commercial and industrial waste		$kgCO_2e$/t		4.686	520.533



METHODOLOGIES & EMISSION FACTORS

SCOPE 3 CATEGORIES

For each Scope 3 emissions category, the methodological approach adopted, along with the main assumptions, exclusions, and limitations, is outlined below:

Cat. 1 – Purchased Goods and Services
These emissions arise from the purchase of goods and services used in company operations. The calculation was performed using a hybrid approach: a spend-based method was applied to services, relying on income statement data and EPA (2022) emission factors. while an activity-based approach was used for raw materials, applying DESNZ (2025) factors. For the “other purchases” category, a spend-based approach was applied using DESNZ (2025) and Ecoinvent (v. 3.12) factors. Where detailed data were unavailable, average category-level factors were used.

Cat. 2 – Capital Goods
These emissions relate to the production of purchased capital goods. A spend-based approach was applied, using EPA (2022) emission factors on expenditure data. In the absence of detailed information on asset composition, average factors by product category were used.

Cat. 3 – Fuel and Energy-related Activities
This category includes indirect emissions associated with the production and distribution of purchased fuels and energy not included in Scope 1 or 2. Emissions were calculated using DESNZ (2025) and Ecoinvent (v. 3.12) factors, selected according to the type of energy consumed.
For non-renewable electricity, a factor including transmission and distribution (T&D) losses was applied, covering both upstream emissions and grid losses. For renewable electricity, only T&D losses were considered.

Cat. 4 - Upstream Transportation and Distribution
This category includes emissions from inbound and outbound transportation managed by the Group, excluding shipments under Ex Works terms. Emissions were estimated using a spend-based approach, based on income statement items “transport on purchases” and “transport on sales,” applying EPA (2022) emission factors differentiated by transport mode. In the absence of primary data on distances and loads, expenditure was assumed to be a representative proxy for transport activity.

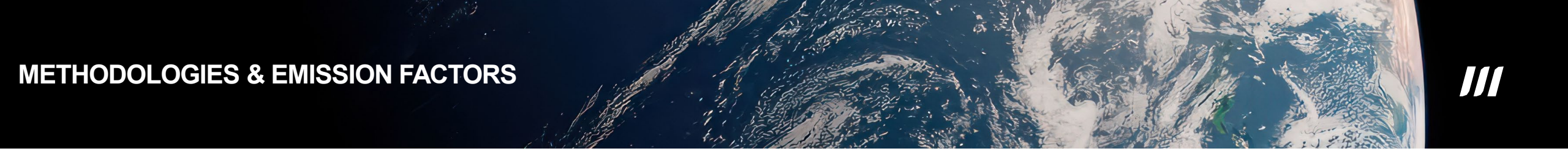
Cat. 5 - Waste Generated in Operations
This category includes emissions from the treatment and disposal of waste generated during the year. Estimates were based on waste quantities (in tonnes), applying DESNZ (2025) emission factors according to treatment type.

Cat. 6 – Business Travel
These emissions arise from employee business travel (train, car, air, taxi, and accommodation). Estimates were calculated using a distance-based approach, based on company travel records, applying DESNZ (2025) emission factors for different transport modes.
Where data were incomplete, standard assumptions were used for distances and travel modes.

Cat. 7 – Employee Commuting
These emissions result from employee travel between home and workplace. An activity-based approach was applied, using employees’ ZIP/postal codes and company site locations to estimate travel distances. Where specific data were unavailable, 250 working days per year were assumed. Emissions were calculated using DESNZ (2025) factors.

Cat. 8 – Upstream Leased Assets
This category includes emissions from leased assets not already included in Scopes 1 and 2. It was not calculated, as all leasing and rental costs are already accounted for within Scopes 1 and 2.

Cat. 9 - Downstream Transportation and Distribution
This category includes emissions from the transportation and distribution of sold products carried out by third parties (e.g. EXW sales). Emissions were estimated using a spend-based approach, applying EPA (2022) emission factors to “transport on sales” cost items, differentiated by transport mode.



Cat. 10 - Processing of Sold Products
This category includes emissions from any further processing of sold products by third parties. It was not calculated, as it is not applicable: the products sold (machinery) do not undergo further transformation.

Cat. 11 - Use of Sold Products
These emissions arise during the use phase of sold products. The estimation followed a direct use-phase approach, based on sales data and product technical specifications. Energy consumption was estimated using standard parameters (e.g. usage time and product lifetime).
For products not covered by detailed analysis, an average unit factor was applied. Consumption was converted into emissions using Ecoinvent (v. 3.12) factors, applying a market-based approach for electricity.

Cat. 12 - End-of-Life Treatment of Sold Products
This category includes emissions from the end-of-life treatment of sold products and related packaging. Estimates were carried out using a waste-type-specific approach.
For some entities, calculations were based on tonnes of products sold, applying DESNZ (2025) factors. For others, in the absence of detailed data, emissions were estimated as the difference between input materials and waste generated, applying DESNZ (2025) factors. Standard end-of-life scenarios were assumed.

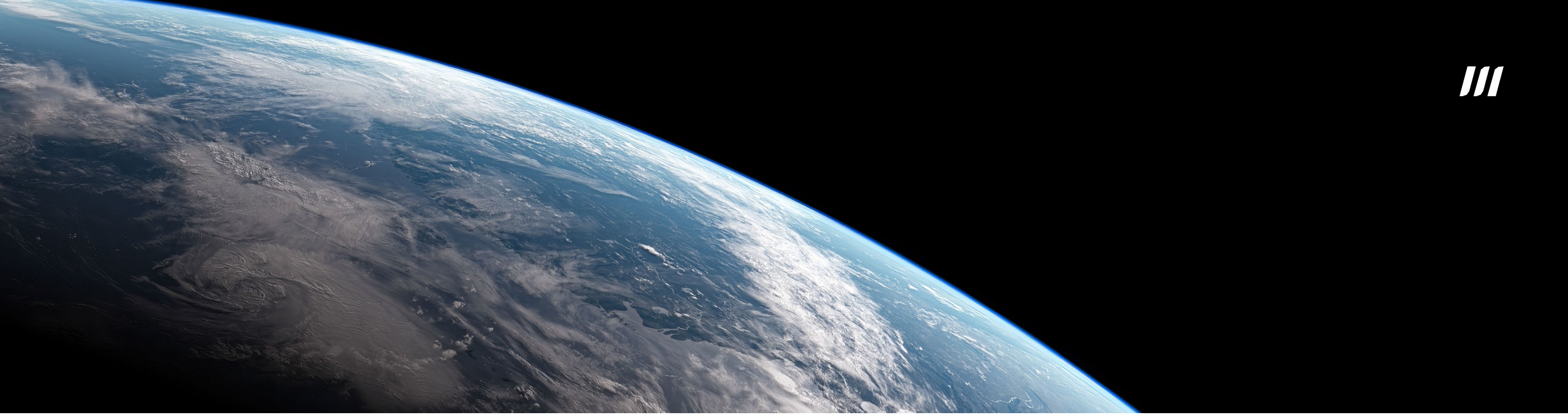
Cat. 13 - Downstream Leased Assets
This category includes emissions from assets leased to third parties. It was not calculated, as it is not applicable: the Somec Group does not engage in downstream leasing activities.

Cat. 14 – Franchises
This category includes emissions from franchising activities. It was not calculated, as it is not applicable: the Somec Group does not operate under franchise arrangements.

Cat. 15 – Investments
This category includes emissions associated with investments. It was not calculated, as it is not applicable: the only investee company potentially relevant operates primarily in support of Somec, and its emissions are already included under Category 1.

GLOSSARY

Glossary	
Acronym	**Definitions**
GHG	Greenhouse gases
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
GO	Guarantee of Origin
T&D	Transmission and Distribution
EXW	Ex Works



For additional information, please consult the Group's website at:
https://www.somecgruppo.com/en/sustainability-esg/

Any inquiries regarding the contents of this GHG Inventory may be sent directly to the following email address: sustainability@somecgroup.com

somecgruppo.com

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