
GHG EMISSIONS CALCULATION REPORT

in compliance with UNI EN ISO 14064:2019 and GHG Protocol

Objectives and principles

The voluntary report on greenhouse gas (GHG) emissions summarises the emissions relating to Confezioni e Facon S.r.l., located in Via dell'Artigianato and Via I Maggio, in the industrial area of Soncino, CR - Italy.

Reference period

This GHG emissions report reflects the situation of Cieffe S.r.l. for the year 2023..

Organisational and operational boundaries

The organisational boundaries were defined by applying the control approach, which allows for the accounting of a greater degree of GHG emissions and removals, in accordance with UNI EN ISO 14064-1:2019.

Methodology

This report has been prepared in accordance with UNI EN ISO 14064-1 and 2:2019 and the GHG Protocol Corporate standards. GHG emissions have been quantified using the calculation method described below:

$$GHG\ emissions = Activity\ data * EF$$

$$CO2eq = GHG\ emissions * GWP$$

Scope 1 emissions calculation

The following are the calculations of direct emissions

Scope 1	
Fonte potenziale CO2eq	Ton CO2eq
Natural gas	63,9
Corporate vehicles	124,2
Refrigeration machines	0,0
TOTAL	188,1

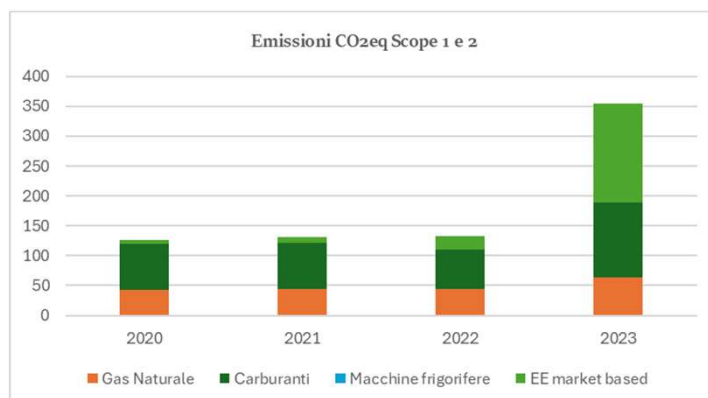
Scope 2 emissions calculation

The following are the calculations of direct emissions

Scope 2 (Ton CO2eq)		
Potential CO2eq source	Location based	Market based
Electric energy	83,63	165,60

Scope 2: Totale emissioni indirette di CO2eq

The final contribution also takes into account the emissions avoided through photovoltaic production, equal to 62.67 tonnes of CO2eq. (market based method, 2023).



Emissions calculation Scope 3

Scope 3: Contributions analysed

In 2023, the contributions highlighted in green in the table above were considered. The choice of contributions is justified by the availability of primary data and the possible processing of secondary data.

Scope 3: Emissions Total Scope 3 (Ton CO2eq)

Category	Description	Scope 3 (Ton CO2eq)
Upstream	1 Goods and services purchased	1,956.14
	2 Capital goods	166.69
	3 Fuel and energy-related activities	11.,23
	4 Transportation, distribution of raw materials	14.80
	5 Waste generated during internal operations	1.54
	6 Business trips	69.76
	7 Employee commuting	245.67
	8 Upstream leased assets	0.00
Downstream	9 Transport and distribution of processed products	120.40
	10 Process of products sold	0.00
	11 Use of products sold	0.00
	12 End-of-life treatment of sold products	0.00
	13 Downstream leased assets	0.00
	14 Franchising	0.00
	15 Investments	0.00

Emissions calculation Scope 3

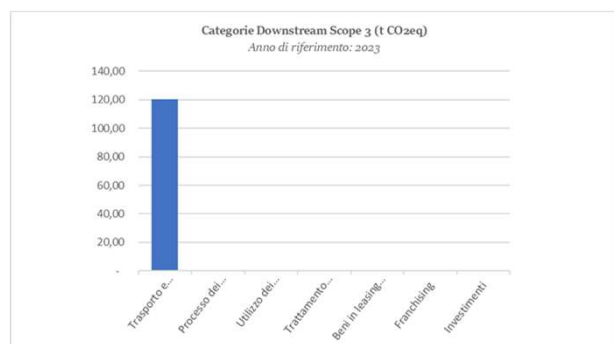
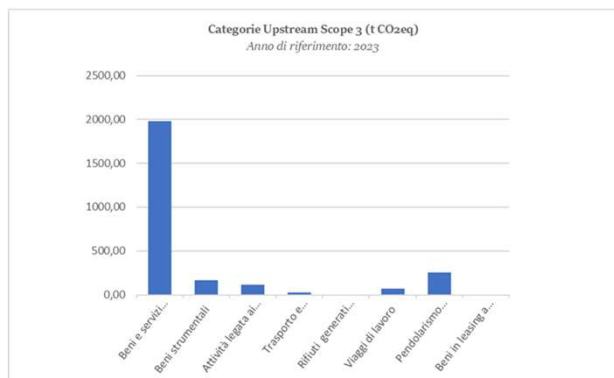
Scope 3: Contributions analysed

In 2023, the contributions highlighted in green in the table above were considered. The choice of contributions is justified by the availability of primary data and the possible processing of secondary data.

Scope 3: Emissions Total Scope 3 (Ton CO2eq)



Below are the contributions from the Upstream and Downstream categories of Scope 3 (2023).



ESG Indicators 2023

Index	Formula	Value
Environmental index, general characteristics	GHG Scope 1-2 [tCO ₂ eq] / Total hours worked [h]*1000	1.2978
	GHG Scope 3 [tCO ₂ eq] / Total hours worked [h]*1000	10.66
Carbon Intensity, tot	GHG Scope 1-2 [tCO ₂ eq] / annual turnover [€]*1000	0.00676
	GHG Scope 3 [tCO ₂ eq] / annual turnover [€]*1000	0.05161

Emission Reduction

The reduction in emissions resulting from the actions undertaken by Cieffe S.r.l. during 2023 (self-production from photovoltaic systems) amounted to **62.67 tCO₂eq**. The portion reduced corresponds to **27%** of the company's electricity consumption. In the year 2023, Cieffe S.r.l. can be associated with a total emission of **3,054.87 tCO₂eq**, broken down as follows.

2023	tCO ₂ eq Emissions
Scope 1	188.05
Scope 2	165.60
Scope 3	2,701.22
TOTAL CO₂eq (t)	3,054.87

Emission Reduction Projects

Cieffe S.r.l. is continuously seeking actions aimed at reducing its emissions, setting the reduction of emissions as a primary goal.

Possible measures may include:

- **Purchase of Certified Green Electricity**

Purchasing electricity that is carbon-compensated at the source by the supplier completely eliminates the related CO₂ emissions.

- **Electric Company Fleet**

This reduction project aims to increase the share of electric vehicles in the company fleet, replacing diesel-powered vehicles.

- **Energy Storage Batteries**

The potential installation of storage batteries would allow the use of electricity that would otherwise be fed back into the grid, thereby reducing grid reliance.

- **Purchased Goods and Services**

This category has the greatest impact in terms of Scope 3 emissions. Further analysis is needed regarding the nature of purchased goods.

- **Reduction of Business Travel**

Business trips could be replaced by videoconferencing; train travel should be preferred; travel should be optimized.

- **Home-to-Work Commuting**

The company promotes car sharing and supports additional awareness-raising initiatives.