

# Translation of the Opinion/Verification Statement n. IT25/99000294

# SGS

It states that the **Carbon Footprint of Product** calculated by

## TECNOCAP S.P.A.

### Registered office

Via Starza 4 bis, 84013, Cava de' Tirreni (SA), Italy

### In the CFP Study Report named

PRODUCT CARBON FOOTPRINT – TINPLATE CLOSURES E-Lite® Closures ref. 48 RTO/RTB  
Rev. 1 of 06/06/2025

Is compliant with

### ISO 14067:2018

PCR reference

### PCR 2019:13 – Packaging Product (v.1.1)

### For the following declared unit

1 capsule

### For the following product

E-Lite® Closures 48 RTO/RTB

### Production site

Via Starza 4 bis, 84013, Cava de' Tirreni (SA), Italy

1 capsule E-Lite® Closures 48 RTO/RTB

**13,04 gCO<sub>2</sub>eq/UD**

from 01/01/2024 to 31/12/2024

system boundary: cradle to gate with options

Issue n.2 of 13/06/2025.

This Opinion/Verification Statement is not valid without details concerning scope, goals, criteria and results of the verification, which are described in pages 2 to 4 of this document.

Authorized by

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## Annex of the Opinion/Verification Statement n. IT25/99000294

### Verification process

SGS has been contracted by **Tecnocap S.p.A.**, for the verification of the Product Carbon Footprint of **1 capsule E-Lite® Closures 48 RTO/RTB** in accordance with ISO 14067:2018.

The objectives and methodologies are set out by **Tecnocap S.p.A.** in their:

- CFP Study Report “**PRODUCT CARBON FOOTPRINT – TINPLATE CLOSURES E-Lite® Closures ref. 48 RTO/RTB**” Rev. 1 of **06/06/2025**

### Roles and responsibilities

The management of **Tecnocap S.p.A.** is responsible for the organization’s information system about GHG’s quantification and reporting, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions.

SGS has the responsibility to express an independent GHG verification opinion on the GHG emissions as declared by **Tecnocap S.p.A.** in its Product Carbon Footprint Assertion for the period: 01/01/2024 – 31/12/2024.

SGS carried out a third-party verification of the provided Product Carbon Footprint assertion in accordance with **ISO 14067:2018**, depending on the goals and methodologies set out in the Client Product Carbon Footprint described in the CFP Study Report “**PRODUCT CARBON FOOTPRINT – TINPLATE CLOSURES E-Lite® Closures ref. 48 RTO/RTB**” Rev. 1 of **06/06/2024**.

### Objectives

The purpose of this verification is to independently review, through objective evidences:

- Whether the GHG emissions match the ones declared by the organization’s GHG Product assertion
- The entered data are accurate, complete, consistent, transparent and free of material error or omissions
- Whether the CFP Study Report is compliant with ISO 14040:2006/A1:2020, 14044:2006/A1:2017+A2:2020 and ISO 14067:2018
- Whether the employed methodologies are compliant with the ISO 14067:2018 requirements

### Criteria

The verification was based on the verification scope, goals and criteria as agreed between **Tecnocap S.p.A.** and SGS on **21<sup>st</sup> February 2025** and covers the sources of greenhouse gases within the life cycle of the product.

The verification criteria are those of **ISO 14067:2018**.

In order to quantify the Carbon Footprint of the product **Tecnocap S.p.A.** used the software **SimaPro v.10.2** and the database **Ecoinvent v.3.11**.



#### Data quality used for CFP Study Report:

- Upstream CFP calculation (*extraction and transport of raw materials, processing of raw materials into the components described in the bill of materials, transport of components from the supplier to the factory, energy used for processing and transport*) is based on:
  - Specific and generic data
- Core CFP calculation (*specific processing, extraction and processing of raw materials for packaging, energy consumption, waste*) is based on:
  - Specific data
- Downstream CFP calculation (*distribution, end of life of packaging and product*) is based on:
  - Specific (company) and selected generic data (for LCA modelling)

#### Description of the activities

System boundaries have been established following the rules defined by ISO 14067:2018.

The quantification of this Product Carbon Footprint is based on a CFP study report developed in accordance with LCA method (14044:2006/A1:2017+A2:2020) from “**cradle to gate with options**” and it has been carried out according to ISO 14067:2018 and to PCR 2019:13 – Packaging Product (v.1.1), International EPD System®.

The declared unit of the CFP study is defined as **1 capsule E-Lite® Closures 48 RTO/RTB**.

The main processes included within the “**cradle to gate with options**” assessment are summarized here below:

- Extraction, processing and transport of raw materials
- Product manufacturing
- Product distribution and end of life

The quantified CFP is representative of the period year **2024**.

Location/boundary of the production activities:

- **Via Starza 4 bis, 84013, Cava de' Tirreni (SA), Italy**

GHG sources, sinks and/or reservoirs are included: sources as presented in the CFP Study Report provided by **Tecnocap S.p.A.**

GHG emissions included are:

- GHG emission and removals linked to main life cycle stages
- Net GHG emission and removals arising from fossil carbon source and sinks
- Net GHG emission and removals arising from biogenic carbon source and sinks
- GHG emission and removals resulting from dLUC (direct land use change)
- GHG emission resulting from aircraft transportation

GHG's information for the following period were verified for: **01/01/2024 – 31/12/2024**.



The CFP calculation has been carried out for: **1 capsule E-Lite® Closures 48 RTO/RTB.**

Life Cycle Stage	gCO <sub>2</sub> eq	%
Upstream	9,47	73
Core	3,24	25
Downstream	0,33	3
<b>TOTAL</b>	<b>13,04</b>	<b>100</b>

Net GHG net biogenic emissions and removals are **0,60 gCO<sub>2</sub>eq.**

Intended use of the Opinion/Verification Statement: **BtoB.**

### Conclusions

**Tecnocap S.p.A.** provided a Product Carbon Footprint assertion based on the requirements of ISO 14067:2018.

SGS approach is risk-based, focused on understanding the risks associated with the information management system on GHG emissions and the controls in place to mitigate these risks.

Our examination included an assessment, through sampling, on pertinent evidences that relevant to the reporting of GHG emission information related to different products for the period year **2024.**

Materiality threshold is **5%.**

SGS concludes with **reasonable** assurance that:

- The GHG accounting methodology applied by **Tecnocap S.p.A.** is correct, valid and based on **ISO 14067:2018** standard.
- The CFP is accurate, complete, consistent, transparent and free of material errors or omissions.
- The CFP Study report has been drafted according to the requirements of the **ISO 14067:2018.**

Note: this Statement is issued, on behalf of Client, by SGS ICS Italia S.r.l. ("SGS"), via Caldera 21, 20153 Milan – Italy under its document bearing "General Conditions for GHG Validation and Verification Services". The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be asked directly to **Tecnocap S.p.A.**

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