Translation of the Opinion/Verification Statement n. IT26/99001557

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 – Twist/Lug E-LITE® TINPLATE CLOSURES
Rev. 05 of 17/06/2026

Is compliant with

ISO 14067:2018

For the following declared unit
1 ton

For the following product
closures Twist/Lug E-Lite®

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

1 ton of closures Twist/Lug E-Lite® **2,16E+03 kgCO_2eq/DU**

from 01/01/2025 to 31/12/2025
system boundary: cradle-to-gate with end-of-life of packaging

Issue n.1 of 18/06/2026.

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
Paola Santarelli

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Annex of the Opinion/Verification Statement n. IT26/99001557

Verification process

SGS has been contracted by **Tecnocap S.p.A.**, for the verification of the Product Carbon Footprint of **1 ton of closures Twist/Lug E-Lite®** 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 – Twist/Lug E-LITE® TINPLATE CLOSURES**" Rev. **05** of **17/06/2026**

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: 01/01/2025 – 31/12/2025.

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 – Twist/Lug E-LITE® TINPLATE CLOSURES**" Rev. **05** of **17/06/2026**.

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 **18th May 2026** 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.10.3** and the database **Ecoinvent v.3.11**.

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Data quality used for CFP Study Report:

- Upstream CFP calculation (*extraction and transport of raw materials; processing of raw materials into the components listed in the bill of materials; transport of components from the supplier to the factory; energy consumed in 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 (*end-of-life of packaging*) 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 end-of-life of packaging**" and it has been carried out according to ISO 14067:2018.

The declared unit of the CFP study is defined as **1 ton of closures Twist/Lug E-Lite®**.

The main processes included within the "**cradle-to-gate with end-of-life of packaging**" assessment are summarized here below:

- Extraction, processing and transport of raw materials
- Manufacture of the product
- End-of-life of the packaging

The quantified CFP is representative of the period year **2025**.

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: **01/01/2025 – 31/12/2025**.

The CFP calculation has been carried out for: **1 ton of closures Twist/Lug E-Lite®**.

Life Cycle Stage	$kgCO_2eq$	%
Upstream	1,71E+03	79,0
Core	3,75E+02	17,3

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Downstream	7,90E+01	3,7
TOTAL	**2,16E+03**	**100,0**

Net GHG net biogenic emissions and removals are **7,68E+01 kgCO_2eq**.

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 **2025**.

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**.
This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

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