

Attachment to Verification Opinion IT338251-1

Bureau Veritas Italia S.p.A. declares that

METALLURGICA MARCORA SPA

Viale Duca D'Aosta, 3 - 21052 - Busto Arsizio (VA)

reported the carbon footprint in accordance with the

ISO 14067:2018

for the declared unit "1 ton (1.000 Kg) of category's products A,B,C,D considered all together"

Reporting period: year 2023

Reference CFP-PCR/PCR: PCR 2015:03 Version 2.1.1 Basic iron or steel products & special steels, except construction steel products. Product category classification: UN CPC 4112 and 412. Programme Operator EPD International.

Breakdown of CFP value by major life cycle stages (in kgCO_{2eq}/1 ton (1.000 Kg) of category's products A,B,C,D considered all together):

☑ Emissions of Upstream Processes: 695,82

☑ Emissions of Core Processes: 157,08

☐ Emissions of Downstream Processes: n.a.

✓ Fossil GHG emissions: 851,438
✓ Biogenic GHG emissions: 1,05
✓ dLUC GHG emissions: 0,411

☑ Air transport GHG emissions: 0

☑ Total emissions: 852,9

Based on the process and procedures conducted, METALLURGICA MARCORA SPA's GHG statement about the only emissions related to the Core Processes:

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with the related International Standard on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

Regarding the emissions of Upstream Processes and Downstream Processes, since these emissions were also quantified through hypothesis and assumptions for which it is not possible to obtain sufficient evidence regarding their adequacy and accuracy, no assurance is expressed. Based on the analysis performed and sampling conducted, the emissions previously reported are found to be quantified in accordance with company procedures (AUP), and the inaccuracies found have been corrected.

The scope and methodologies of CFP quantification for "1 ton (1.000 Kg) of category's products A,B,C,D considered all together " are stated in the document " Report Metallurgica Marcora 2023" revision no. 4, 16th September 2024.

The verification was conducted by Bureau Veritas Italia S.p.A. in accordance with the requirements of UNI EN ISO 14064-3. Details of the verification performed are given in the relevant Verification Report and in the Verification Opinion IT338251-1.

Further clarification regarding this certificate can be acquired by contacting the organization.

Date: 11th December 2024 - IT338251-1

GLORIA FOCETOLA - Local Technical Manager



VV N°0009