# Carbon Footprint Report

## Greenhouse Gas Emissions Inventory

CARBON ACCOUNTING
DISCLOSURE · ASSURANCE READINESS

A controlled, traceable inventory generated from CarbonTool.

# AVI PROD GRUP

Carbon ID: APG-0 | NACE 4322 | Plumbing, heat and air conditioning installation works

Reporting period: 01/01/2025 - 12/31/2025 | Baseline year: 2024

Prepared in accordance with the GHG Protocol Corporate Standard and ISO 14064-1:2018

Additional alignment: Scope 2 Guidance, Scope 3 Standard, ESRS E1, IFRS S2 and CDP

Generated with CarbonTool | Report date: 24.07.2026

CarbonTool

# 1. Executive summary

This report presents the 2025 greenhouse gas inventory of AVI PROD GRUP for 01/01/2025 - 12/31/2025. It provides a controlled executive view of gross greenhouse gas emissions across the reporting entity's direct operations, purchased electricity and relevant value-chain activities, based on the organizational and operational boundaries approved for the period.

The inventory is generated from the locked CarbonTool dataset using documented accounting policies, calculation methods, emission factors, approvals and evidence records.

Each reported value and rules-based statement is intended to be reproducible and traceable from the disclosure back to the underlying source data, calculation logic and supporting evidence. The summary should therefore be read as a management-level inventory statement: it explains the composition, basis and reliability of the reported footprint, while detailed interpretation, limitations and follow-up actions remain subject to the entity's governance, review and approval process.

Executive inventory dashboard. Each metric is generated independently from the CarbonTool source identified in the final column and must be interpreted together with the applicable boundary, methodology and data-quality disclosures.

The dashboard provides a controlled summary of the inventory, intensity, benchmark and assurance status. It does not replace the detailed tables, accounting policies or limitations in the following sections.

| Indicator | 2025 result | Share / source |
|---|---|---|
| Gross GHG emissions | 5,007 $tCO_2e$ | Locked inventory |
| Scope 1 | 1,101 $tCO_2e$ | (22%) |
| Scope 2 - location based | 6.65 $tCO_2e$ | (0.1%) |
| Scope 2 - market based | 6.57 $tCO_2e$ | (0.1%) |
| Scope 3 | 3,899 $tCO_2e$ | (77.9%) |
| Revenue intensity | 154.3 $tCO_2e$ / EUR | Intensity calculation |
| Industry benchmark | A | Benchmark module |

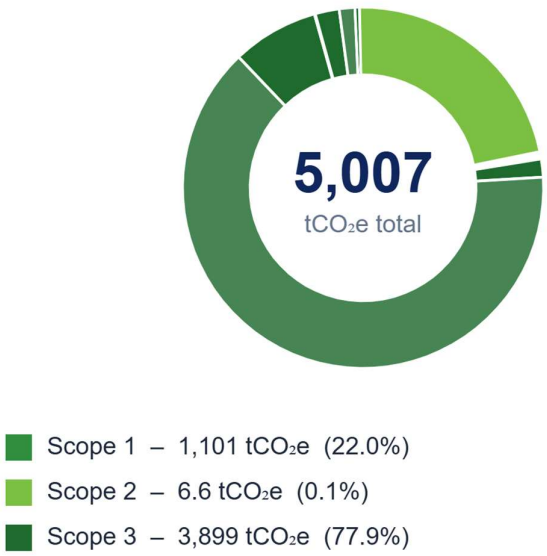



*Figure 1. Gross GHG emissions by scope for **2025**, including location-based and market-based Scope 2 results where applicable. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

### EXECUTIVE INTERPRETATION

Gross emissions for 2025 total 5,007 $tCO_2e$. The largest scope is Scope 3, representing 77.9% of gross emissions. The two largest Scope 3 categories are Purchased goods & services and Fuel and energy related activities, together accounting for 92.7% of Scope 3. The two largest emission sources are Purchased goods & services and Mobile combustion, representing 86% of gross emissions.
This concentration should be read as an inventory-composition indicator rather than a priority ranking. It helps management understand where reported emissions are concentrated, where evidence and calculation methods have the greatest effect on the overall result, and where further review of primary data, supplier-specific information or estimation assumptions may improve transparency and comparability. Any follow-up actions should be confirmed through the entity's governance process, considering materiality, data quality, operational relevance and stakeholder requirements.

### BENCHMARK LIMITATION

The benchmark result is generated from the CarbonTool benchmark methodology and the disclosed sector/NACE mapping. External comparative claims are permitted only when the reference population, coverage, reporting period, grading method and Scope 3 comparability are disclosed in Section 8 and Appendix J.

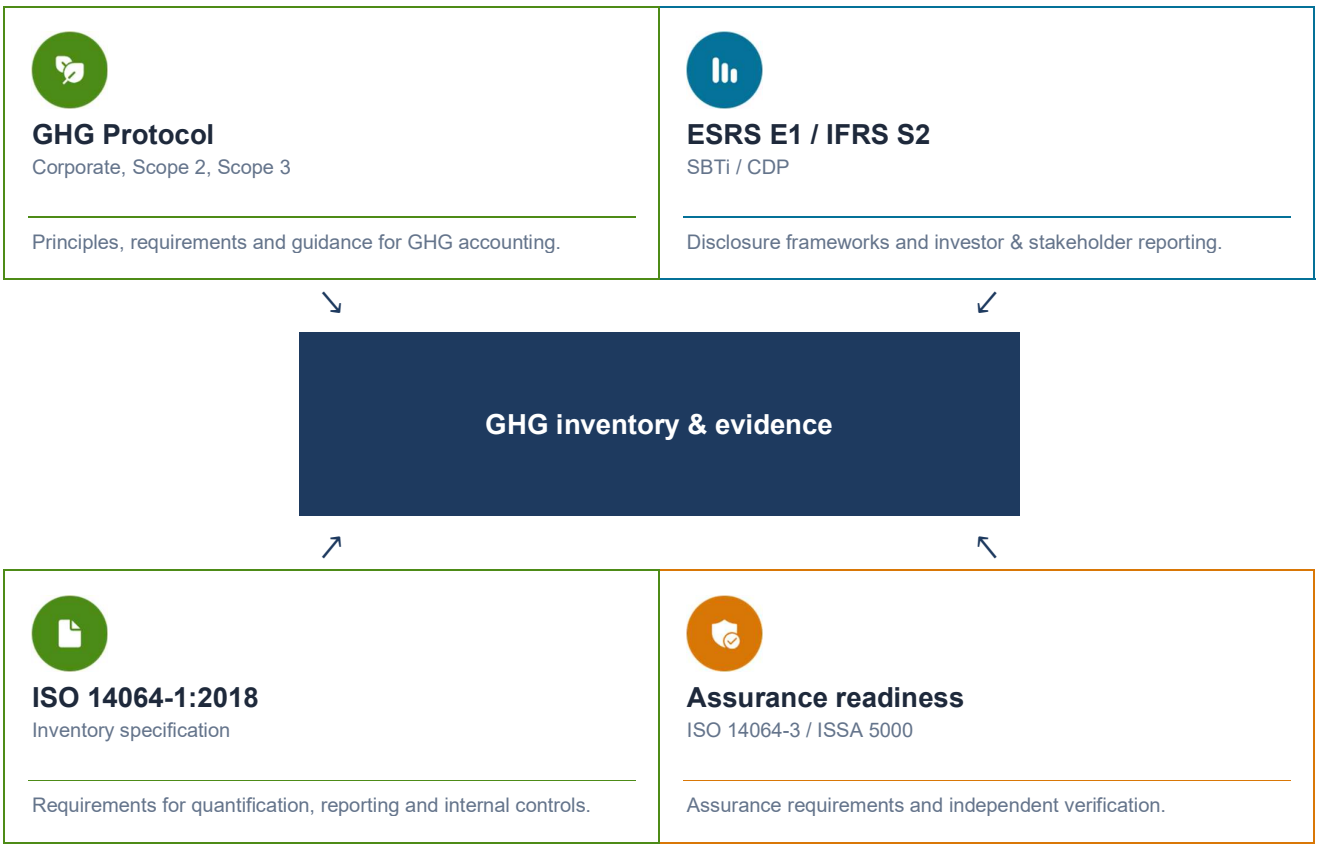
# 2. Reporting organization and intended use

A credible GHG statement begins with an unambiguous reporting entity, period, intended users and management responsibility. The details below define the statement being made and the boundary to which the reported totals apply.

| Field | Value |
|---|---|
| Reporting entity | AVI PROD GRUP |
| Carbon ID | APG-0 |
| Legal / activity classification | Plumbing, heat and air conditioning installation works (4322) |
| Registered / operating address | Str. Popa Lazăr, nr. 8, sector 2 |
| Reporting period | 01/01/2025 - 12/31/2025 |
| Base year | 2024 |
| Employees | 246 |
| Revenue | 32,095,330.39 EUR |
| Consolidation approach | Equity |
| Report owner | Catalina Manole |
| Intended users | Assurance providers; clients and commercial stakeholders; public-disclosure users; management |
| Intended use | Corporate GHG reporting, client due diligence, commercial disclosure, management decisions and assurance preparation |

Management responsibility. Management is responsible for the design and operation of the inventory system, selection and consistent application of criteria, completeness of the organizational and operational boundary, maintenance of evidence, approval of estimates and publication of the GHG statement. CarbonTool is the system of record; it does not replace management judgment or accountability.

# 3. Basis of preparation and framework alignment




**Inventory first.** A complete, accurate and evidence-based GHG inventory is the foundation. Disclosures and assurance are built around a single, controlled source of truth.

*Figure 2. Report architecture. The GHG inventory is the controlled foundation; wider disclosure and assurance requirements are layered around it.*

Additional sections map the same controlled dataset to inventory-related ESRS E1, IFRS S2 and CDP disclosures. Targets, transition planning, avoided emissions and climate-risk disclosures are presented in the separate CarbonTool Decarbonization Report.

These frameworks include requirements beyond a corporate GHG inventory. This report therefore limits its alignment statements to inventory measurement, methodology, energy, intensity, data quality, removals and assurance readiness, and does not on its own constitute a complete sustainability or transition-plan disclosure.

| Reporting status | Framework | Coverage |
|---|---|---|
| *Prepared in accordance with* | GHG Protocol Corporate Standard | Organizational boundary, scopes, base year, methods, exclusions, gross emissions, performance and limitations |
| *Prepared in accordance with* | GHG Protocol Scope 2 Guidance | Location-based and market-based results, contractual instruments and grid method |
| *Prepared in accordance with* | GHG Protocol Scope 3 Standard | All 15 categories screened; relevant categories quantified or transparently treated; methods and data quality disclosed |
| *Prepared in accordance with* | ISO 14064-1:2018 | Inventory principles, boundary, quantification, reporting, governance and verification readiness |
| *Relevant metrics and target disclosures mapped* | ESRS E1 | Energy, gross emissions, intensity, data quality, removals/credits and assurance readiness |

| Reporting status | Framework | Coverage |
|---|---|---|
| *Relevant metrics and target disclosures mapped* | IFRS S2 | GHG metrics, measurement approach, intensity, comparative information and assurance status |

**STANDARDS DEVELOPMENT NOTE**

GHG Protocol is revising parts of its corporate suite, including Scope 2. The report records the standard and factor versions used, so future changes can be implemented prospectively without silently changing prior-year results.

# 4. Organizational and operational boundaries

## 4.1 Organizational boundary

The inventory applies the equity approach. AVI PROD GRUP reports emissions from the entities, sites, assets and activities included in the approved organizational boundary.

Electricity and other emission sources are assigned to Scope 1, Scope 2 or Scope 3 according to operational control, contractual responsibility and the accounting policies recorded in CarbonTool.

## 4.2 Operational boundary

| Scope | Includes | 2025 result |
|---|---|---|
| Scope 1 | Owned or controlled direct-emission sources, including combustion, process and fugitive emissions | 1,101 $tCO_2e$ |
| Scope 2 | Purchased or acquired electricity, steam, heat and cooling within the organizational boundary | 6.7 $tCO_2e$ |
| Scope 3 | Relevant upstream and downstream categories, screened across all 15 GHG Protocol categories | 3,899 $tCO_2e$ |

## 4.3 Materiality, completeness and exclusions

- No source is excluded solely because data is difficult to obtain.
- Every Scope 3 category receives a status: quantified, relevant but estimated, not relevant, excluded with justification, or not assessed. A final external issue should not show 'not assessed'.
- The inventory uses a 5% base-year recalculation threshold and an assurance materiality threshold to be agreed with the verifier; neither threshold is a license to omit known emissions.

**BOUNDARY-SPECIFIC DISCLOSURE**

The report identifies all material exclusions, transfers between scopes and contractual arrangements that affect classification. Financial transactions without an emission-generating activity are not quantified as emissions. Energy, waste, leased assets and other bundled services are assigned to the relevant scope/category and checked for omission or double counting.

# 5. Scope 3 screening

The table presents the status, emissions and rationale recorded for all 15 Scope 3 categories in CarbonTool. Category names are fixed by the GHG Protocol; status, emissions and basis are generated from the approved screening and inventory records.

| Cat. | Scope 3 category | Status | Emissions ($tCO_2e$) |
|---|---|---|---|
| 1 | Purchased goods and services | Calculated | 3,223 $tCO_2e$ |
| 2 | Capital goods | Calculated | 108.7 $tCO_2e$ |
| 3 | Fuel- and energy-related activities | Calculated | 391.3 $tCO_2e$ |
| 4 | Upstream transport and distribution | Not measured | 0 |
| 5 | Waste generated in operations | Calculated | 82.1 $tCO_2e$ |
| 6 | Business travel | Calculated | 71.2 $tCO_2e$ |
| 7 | Employee commuting | Calculated | 3.4 $tCO_2e$ |
| 8 | Upstream leased assets | Calculated | 19.9 $tCO_2e$ |
| 9 | Downstream transport and distribution | Not measured | 0 |
| 10 | Processing of sold products | Not relevant | 0 |
| 11 | Use of sold products | Not relevant | 0 |
| 12 | End-of-life treatment of sold products | Not measured | 0 |
| 13 | Downstream leased assets | Not relevant | 0 |
| 14 | Franchises | Not measured | 0 |
| 15 | Investments | Not relevant | 0 |
| **Total Scope 3** | | | **3,899 $tCO_2e$** |

# 6. Quantification methodology

## 6.1 Calculation hierarchy

Calculations use the highest-quality method reasonably available. The required hierarchy is: direct measurement; activity data with supplier- or asset-specific factors; activity data with recognized secondary factors; hybrid methods; and spend-based estimates as a last practical option. The method used is retained at emission-entry level and can be aggregated by source, category and scope.

**1.** Collect source evidence and define the reporting period, entity, facility, supplier and transaction attributes.

**2.** Classify the activity to a mutually exclusive Scope and Scope 3 category.

**3.** Select the calculation method and emission factor using geography, technology, period and unit relevance.

**4.** Calculate gas emissions or aggregate $CO_2e$, apply AR6 100-year GWPs and preserve the exact factor version used.

**5.** Perform automated validation, reconciliation, anomaly checks, approval and lock the reporting period.

**6.** Generate the report from the locked dataset and retain a reproducible calculation and evidence trail.

## 6.2 Calculation equations

| Method | Equation | Typical application |
|---|---|---|
| **Activity-based** | Activity quantity × emission factor × conversion | Vehicle fuels, travel distance, energy, materials |
| **Spend-based** | Expenditure × environmentally extended input-output factor | Professional services and purchases where physical data is unavailable |
| **Supplier-specific** | Quantity or spend × verified supplier/product factor | Certification, software, utilities and major suppliers |

| Method | Equation | Typical application |
|---|---|---|
| **Hybrid** | Supplier-specific data for material lines plus secondary factors for the balance | Large Scope 3 categories during data-quality transition |

## 6.3 Emission factors and global warming potentials

CarbonTool preserves source, publication year, geography, unit, factor value, GHG coverage, GWP basis, version and approval status for every applied emission factor.

Factors may be sourced from recognized and documented datasets such as national inventory factors, DEFRA/DESNZ UK Government conversion factors, activity-specific life-cycle inventory datasets, EPA emission-factor resources, IPCC default factors and other public or licensed sources that are appropriate to the activity, geography, technology and reporting period. Where multiple sources are available, the selected factor is retained with the reason for use, applicability assessment and version reference so calculations remain reproducible and comparable across reporting periods.

The selected GWP basis is IPCC AR6, 100-year GWP. Gas-level emissions are reported where the underlying activity data and emission factors support disaggregation; otherwise, aggregate $CO_2e$ is disclosed and the limitation is recorded in Appendix C.

## 6.4 Baseline year and recalculation

The baseline year is 2024. Recalculation is required when structural changes, methodology changes, discovery of significant errors or cumulative changes exceed 5% of base-year emissions. All recalculations must preserve the original result, the revised result, the reason, approving user and date.

# 7. 2025 GHG inventory results

## 7.1 Total gross emissions by scope

| Scope | Emissions ($tCO_2e$) | Share |
|---|---|---|
| Scope 1 - direct | 1,101 $tCO_2e$ | 22% |
| Scope 2 - location-based | 6.7 $tCO_2e$ | 0.1% |
| Scope 2 - market-based | 6.6 $tCO_2e$ | 0.1% |
| Scope 3 - value chain | 3,899 $tCO_2e$ | 77.9% |
| **Gross total - location-based** | **5,007 $tCO_2e$** | **100.0%** |
| **Gross total - market-based** | **5,007 $tCO_2e$** | **100.0%** |

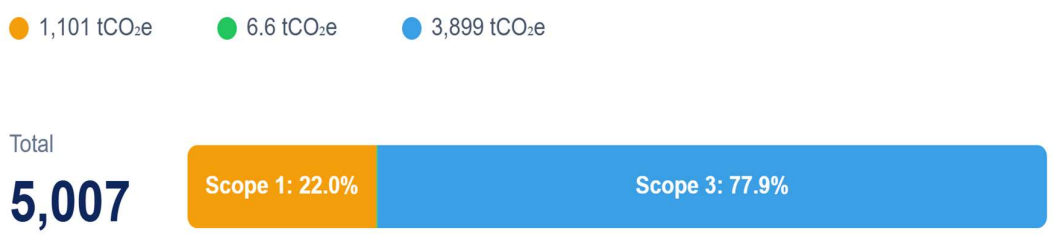



*Figure 1B. Gross GHG emissions by scope for **2025**, including location-based and market-based Scope 2 results where applicable. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

The chart presents the contribution of each scope to gross emissions. The dominant scope is Scope 3, representing 77.9% of the applicable gross total. Scope 2 is disclosed using both location-based and market-based methods in Section 7.3. Source: CarbonTool locked inventory.

Gross emissions are reported independently of removals, offsets, carbon credits or avoided emissions. The reporting-year total is therefore not reduced by any external instrument or claimed benefit.

## 7.2 Scope 1: Direct GHG emissions

| Source | Emissions ($tCO_2e$) | Share of Scope 1 |
|---|---|---|
| Process emissions | 0 $tCO_2e$ | 0% |
| Mobile combustion | 1,081 $tCO_2e$ | 98.2% |
| Stationary combustion | 19.4 $tCO_2e$ | 1.8% |
| Fugitive emissions | 0 $tCO_2e$ | 0% |
| **Total Scope 1** | **1,101 $tCO_2e$** | **100.0%** |

**Scope 1** emissions arise from direct sources owned or controlled by the reporting entity, including combustion, process and fugitive emissions. Each source is recorded in CarbonTool with the related activity data, facility or asset reference, fuel or process type, unit of measure, reporting period, supporting evidence and approved emission factor. Activity data and evidence are reconciled to source records, asset registers and factor versions so the reported Scope 1 total can be traced from the disclosure back to the original input and calculation record. Where estimates, conversions or assumptions are applied, the method, rationale, reviewer approval and uncertainty limitation are retained for assurance review.

## 7.3 Scope 2: Electricity indirect GHG emissions

| Method | Emissions ($tCO_2e$) | Accounting treatment / source |
|---|---|---|
| **Location-based** | 6.65 $tCO_2e$ | Grid-average method and applicable energy activity data |
| **Market-based** | 6.57 $tCO_2e$ | Contractual instruments and residual-mix hierarchy |

**Scope 2** results reflect purchased or acquired electricity, steam, heat and cooling within the reporting entity's organizational boundary and are disclosed using both location-based and market-based methods. The **location-based method** result applies the relevant grid-average emission factors for the geography and reporting period, while the **market-based method** result reflects eligible contractual instruments, supplier-specific factors or residual-mix factors where available and supported by evidence.

In CarbonTool, each energy record is linked to the facility or consumption point, period, quantity, unit, supplier, contractual instrument, emission-factor version, calculation method, approval status and supporting evidence. This enables the Scope 2 totals to be reconciled back to energy invoices, metering data, supplier statements, certificates or other approved records, and preserves the distinction between energy consumption, instrument eligibility and the resulting GHG calculation.

# 7.4 Scope 3: Other indirect GHG emissions

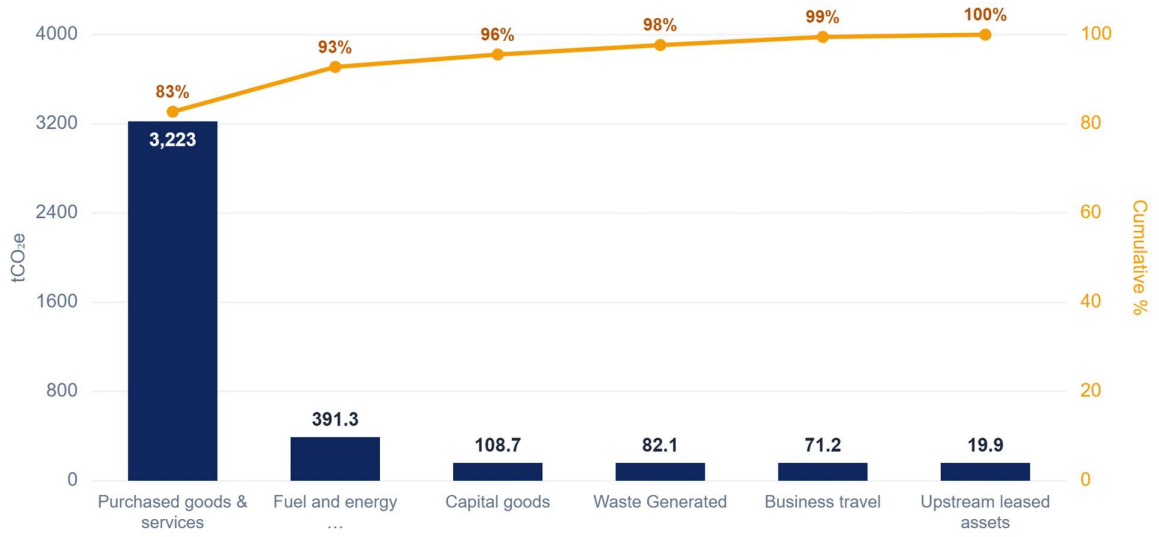



*Figure 3. Scope 3 Pareto analysis: emissions ranked by category with cumulative share. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

| Category | Emissions ($tCO_2e$) | Share of Scope 3 |
|---|---|---|
| Purchased goods & services | 3,223 $tCO_2e$ | 82.7% |
| Fuel and energy related activities | 391.3 $tCO_2e$ | 10% |
| Capital goods | 108.7 $tCO_2e$ | 2.8% |
| Waste Generated | 82.1 $tCO_2e$ | 2.1% |
| Business travel | 71.2 $tCO_2e$ | 1.8% |
| Other quantified categories | 23.4 $tCO_2e$ | 0.6% |
| **Total Scope 3** | **3,899 $tCO_2e$** | **100.0%** |

*Figure 3A. Scope 3 source hotspot. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

The treemap complements the Pareto chart: it shows the relative weight of individual source lines and directs supplier-data improvement toward the largest blocks.

## 7.5 Top emission sources

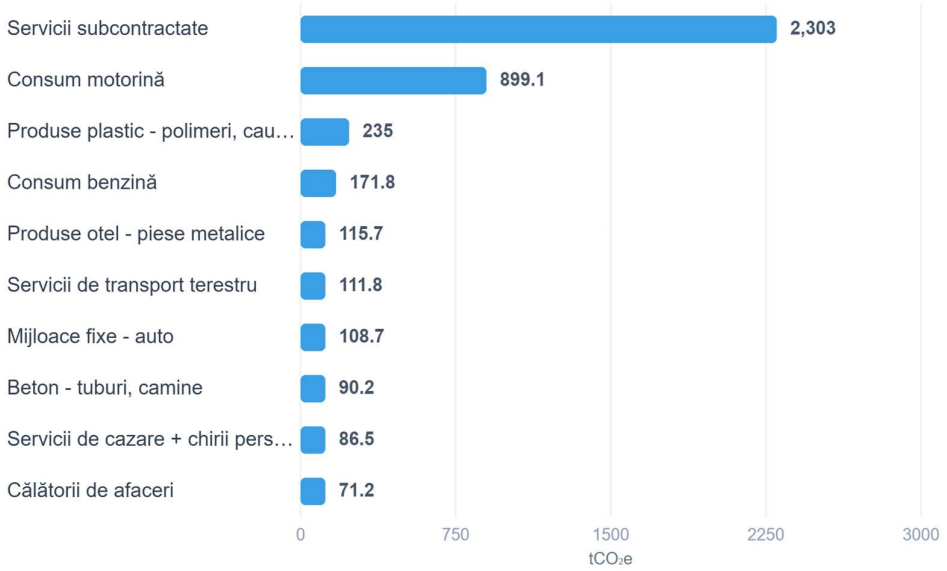



*Figure 4. Top emission sources across all scopes. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

| Rank | Source / line item | Emissions ($tCO_2e$) | Category | Share of total |
|---|---|---|---|---|
| 1 | Servicii subcontractate | 2,303 $tCO_2e$ | Purchased goods & services | 46% |
| 2 | Consum motorină | 899.1 $tCO_2e$ | Mobile combustion | 18% |
| 3 | Produse plastic - polimeri, cauciuc | 235 $tCO_2e$ | Purchased goods & services | 4.7% |
| 4 | Consum benzină | 171.8 $tCO_2e$ | Mobile combustion | 3.4% |
| 5 | Produse otel - piese metalice | 115.7 $tCO_2e$ | Purchased goods & services | 2.3% |
| 6 | Servicii de transport terestru | 111.8 $tCO_2e$ | Purchased goods & services | 2.2% |
| 7 | Mijloace fixe - auto | 108.7 $tCO_2e$ | Capital goods | 2.2% |
| 8 | Beton - tuburi, camine | 90.2 $tCO_2e$ | Purchased goods & services | 1.8% |
| 9 | Servicii de cazare + chirii personal | 86.5 $tCO_2e$ | Purchased goods & services | 1.7% |
| 10 | Călătorii de afaceri | 71.2 $tCO_2e$ | Business travel | 1.4% |

The largest individual sources are highlighted to focus data-quality improvement and reduction analysis where they have the greatest effect on the total.

## 7.6 Supplier-level disclosure

Supplier-level disclosure is generated from the CarbonTool Supply Chain and Inventory modules to support Scope 3 transparency, data-quality review and assurance preparation. The report identifies suppliers associated with material emission sources where disclosure is permitted by policy, contract and confidentiality requirements, and presents the related source, calculated emissions and share of total. Supplier names, activity data, supplier-specific factors, spend-based estimates, evidence files and approvals remain linked in CarbonTool so each disclosed value can be traced back to the underlying source record and calculation method.

The supplier view is intended to document inventory composition and data-quality coverage; it does not constitute a supplier performance assessment, ranking or endorsement unless separate supplier-specific intensity, target, assurance and comparability criteria are defined and disclosed.

| Supplier | Associated source | $tCO_2e$ / share of total |
|---|---|---|
| 0 | | |

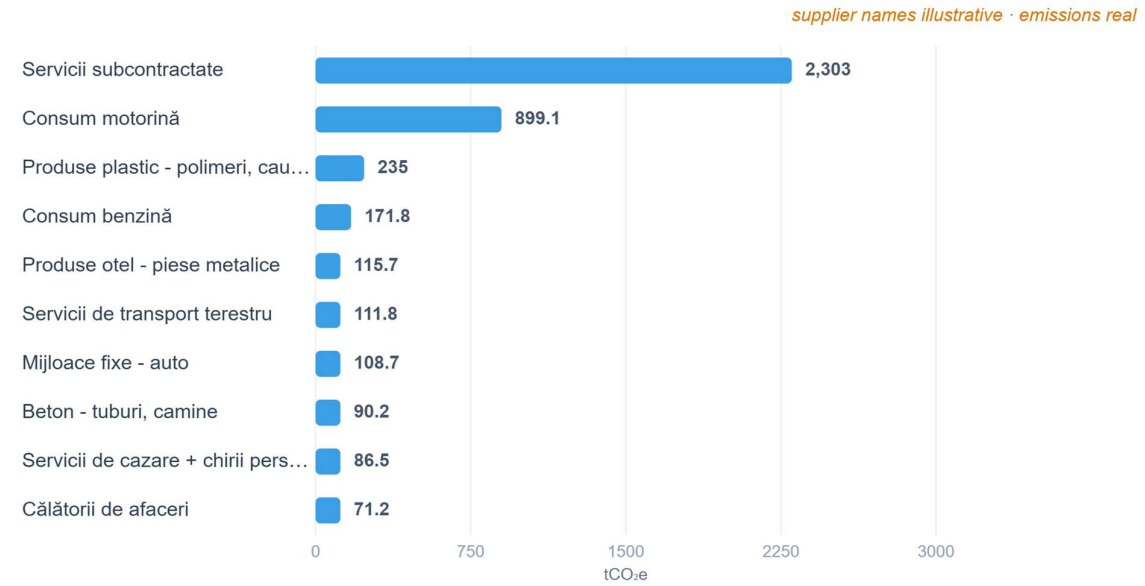



*Figure 4A. Supplier and source hotspot ranking. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

The supplier ranking prioritizes engagement based on reported emissions. It does not assess supplier performance unless supplier-specific intensity, target and data-quality metrics are available. Supplier names and values are generated from the CarbonTool Supply Chain and Inventory modules.

## 7.7 Monthly profile

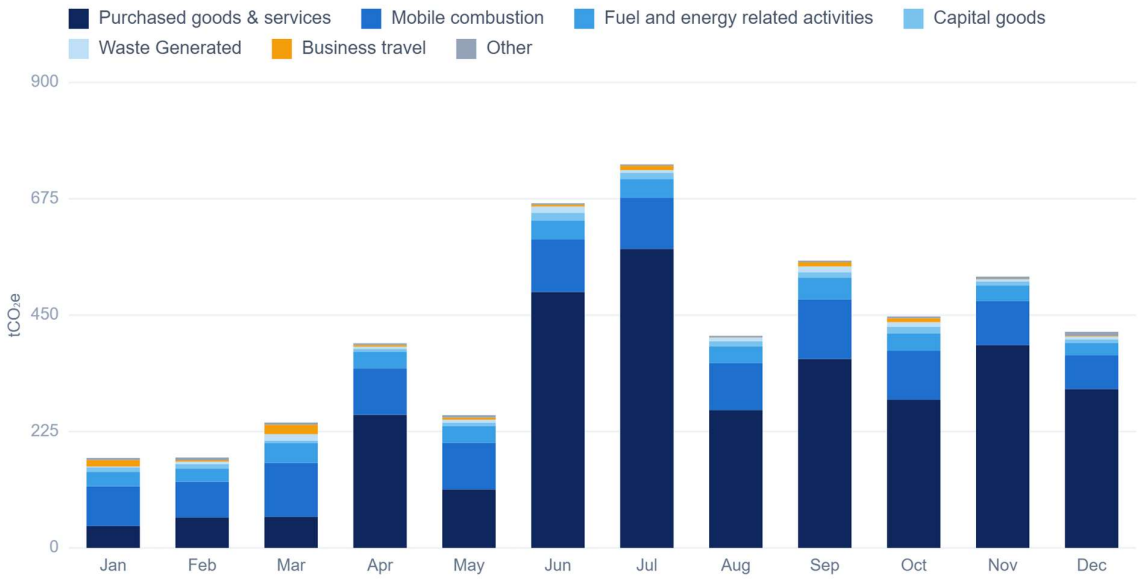



*Figure 5. Monthly emissions profile across the reporting period. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

The monthly profile supports anomaly detection and seasonality review. Gaps or spikes are reconciled against activity data and evidence before the reporting period is locked.

# 8. Intensity and benchmark performance

| Metric | Result | Interpretation |
|---|---|---|
| **Revenue intensity** | 154.3 $tCO_2e$ / EUR | Commercial comparison; denominator and currency disclosed |
| **CarbonTool benchmark** | A | Internal or external comparative status follows disclosed benchmark metadata |

Intensity metrics supplement, but do not replace, absolute emissions. Revenue intensity can fall during price inflation without a physical emissions reduction; employee and area intensity may change because of outsourcing, hybrid work or boundary changes. Report absolute and intensity performance together.


*Figure 8A. CarbonTool benchmark grade. Treat as an internal indicator until peer-group population and grading metadata are disclosed. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

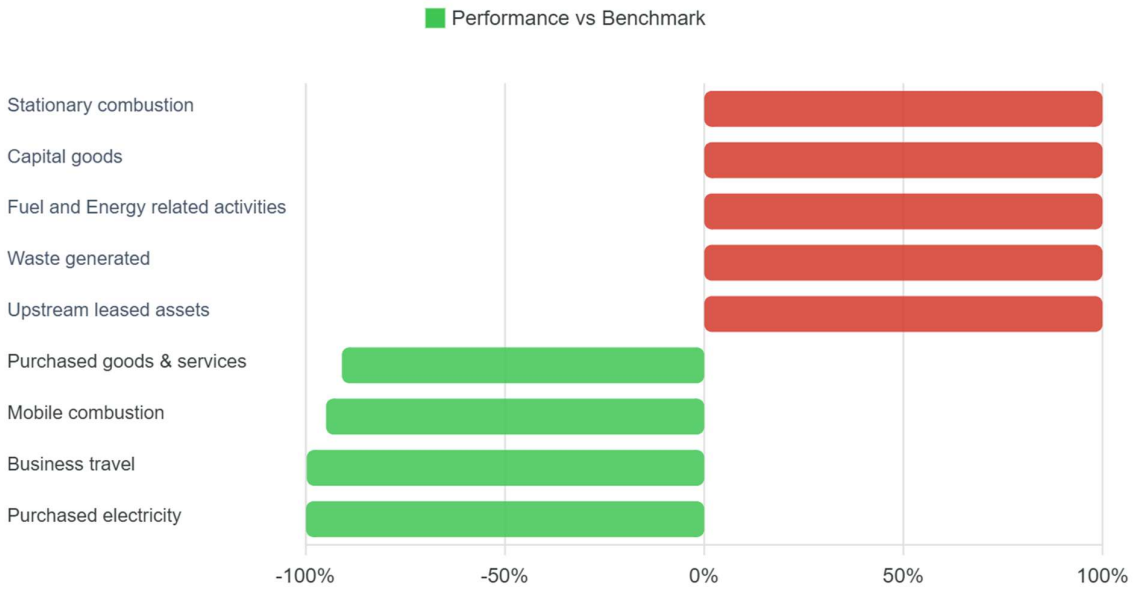


*Figure 8B. Category performance against the sector benchmark. Categories without a comparable benchmark are shown as N/A rather than assigned a score. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

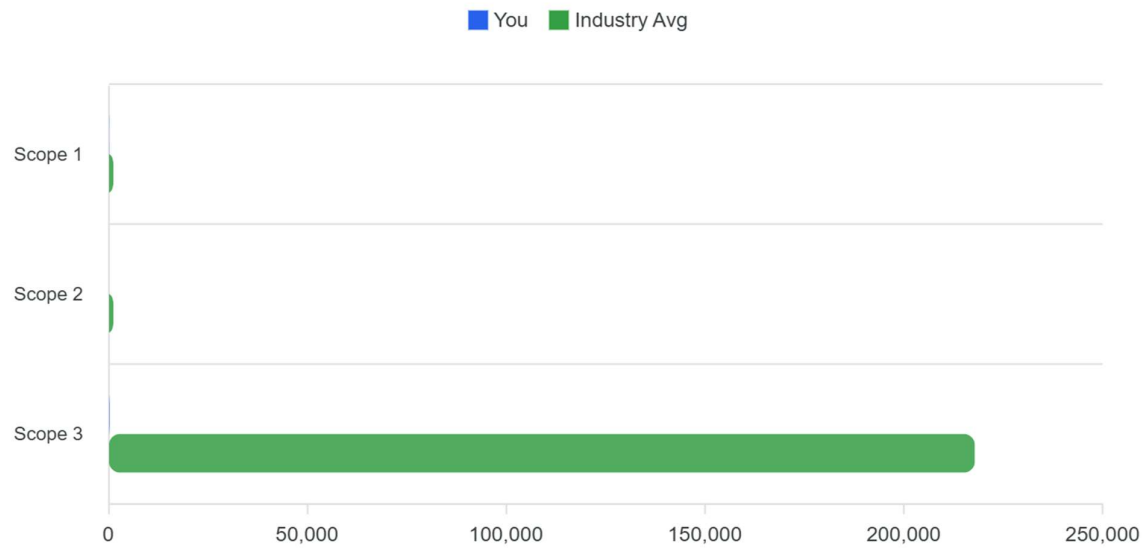



*Figure 8C. Benchmark dashboard. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

The benchmark views answer different questions: the grade summarizes the overall result; category comparison identifies relative hotspots where a comparable reference exists; and the intensity chart compares scope-level performance. Categories without a valid reference are reported as N/A. Where no comparable sector reference exists, the result is reported as N/A and is excluded from grade interpretation. A missing reference is not treated as adverse performance.

**BENCHMARK DISCLOSURE RULE**

Show the benchmark source, sector or NACE mapping, reference population or dataset, reporting period, grade method, data coverage and Scope 3 comparability. Where required metadata are unavailable, label the result as an internal decision-support indicator rather than a verified external comparison.

# 9. Baseline year, historical performance and emissions bridge

**HISTORICAL DATA BASIS**

Historical performance compares locked inventories for the baseline year (2024) and reporting year (2025) on a consistent boundary and methodology basis. Like-for-like comparability is maintained by identifying structural changes, methodology changes, factor updates and significant error corrections separately from operational emissions movements. Where recalculation or restatement is required under the approval policy, both original and revised values remain traceable in CarbonTool with the reason, approval and version recorded.

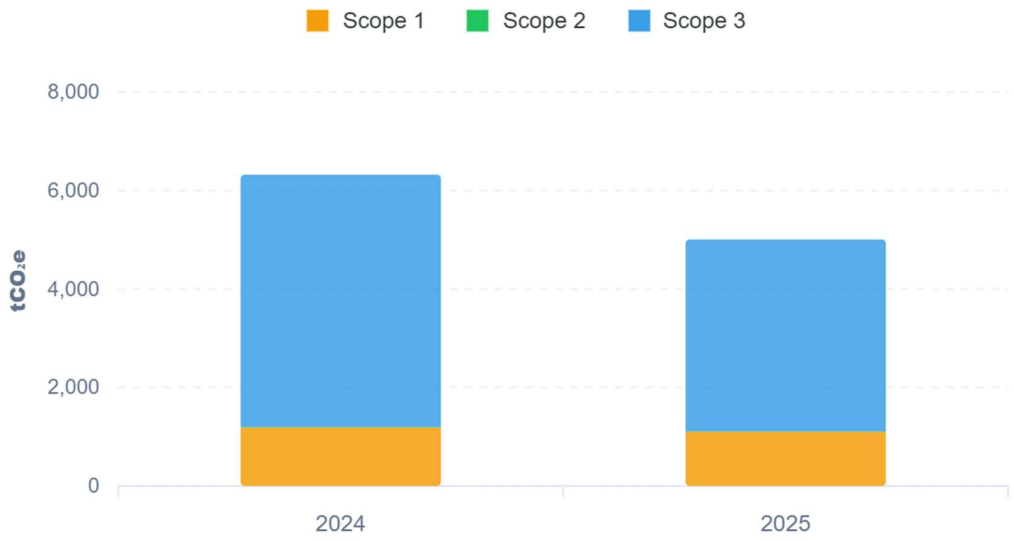



*Figure 6. Historical emissions trend across base and reporting years. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

| Year | Scope 1 | Scope 2 | Scope 3 | Gross total |
|---|---|---|---|---|
| **2024 (baseline)** | 1,187 $tCO_2e$ | 10.9 $tCO_2e$ | 5,127 $tCO_2e$ | 6,324 $tCO_2e$ |
| **2025 (reporting)** | 1,101 $tCO_2e$ | 6.7 $tCO_2e$ | 3,899 $tCO_2e$ | 5,007 $tCO_2e$ |

Gross emissions change between the baseline year and the reporting year are attributed to the principal drivers recorded in CarbonTool. The emissions bridge reconciles the prior-year total to the reporting-year total by isolating the effects of activity-volume changes, structural or boundary changes, emission-factor and methodology updates, data-quality improvements and reduction initiatives. Each driver is recorded separately in the CarbonTool emissions bridge, with the related source, scope or category, calculated impact and supporting rationale retained for review. This separation allows users to distinguish operational decarbonization from accounting or data-quality changes and supports like-for-like comparison across reporting periods.

# 10. Energy and ESRS E1 datapoints

**ENERGY DATA BASIS**

Energy consumption and mix are generated from the CarbonTool energy register for the reporting entity and period. Physical energy quantities are related separately from their GHG classification and organizational-boundary treatment.

| Energy source | MWh | Share / source |
|---|---|---|
| Coal and coal products | 5.9 | 15.9% |
| Oil and petroleum products | 0.019 | 0.1% |
| Natural gas | 6.3 | 17% |
| Other fossil sources | 0.2 | 0.5% |
| Nuclear | 8.1 | 21.9% |
| Solar | 2.8 | 7.4% |
| Wind | 4.5 | 12.2% |
| Hydropower | 8.9 | 24.1% |

| Energy source | MWh | Share / source |
|---|---|---|
| Geothermal and ambient energy | 0 | 0% |
| Biomass and biofuels | 0.3 | 0.9% |
| Biogas and biomethane | 0 | 0% |
| Other renewable sources | 0.007 | <1% |
| Recovered or waste energy — origin unknown | 0 | 0% |
| Mixed source — not allocated | 0 | 0% |
| Source not disclosed | 0 | 0% |
| **Total energy consumption** | **37** | **100%** |

Energy reporting and GHG accounting use related but not always identical boundaries. Each energy quantity is therefore linked to its organizational-control assessment, Scope 2 treatment and, where applicable, Scope 3 category.

# 11. Data quality, uncertainty and inventory limitations

*Figure 8. Data-quality and uncertainty profile by scope. Source: CarbonTool locked inventory for 01/01/2025 - 12/31/2025.*

| Area | Assessment | Items / source |
|---|---|---|
| **Scope 1** | 71% | GHG inventory records |
| **Scope 2** | 74% | GHG inventory records |
| **Scope 3** | 70% | GHG inventory records |
| **Overall uncertainty** | 71% | — |
| **Completeness** | 100% | Completeness method |
| **Evidence status** | 0 | Evidence index / references |

Data quality and uncertainty are reported by scope, category and material source in line with GHG Protocol inventory-quality principles. The report identifies the share of emissions calculated from primary activity data, supplier-specific factors, recognized secondary factors, hybrid methods and spend-based estimates, and discloses the main limitations affecting completeness, accuracy, temporal, geographic and technological representativeness. Spend-based or other secondary methods are treated as acceptable estimation approaches only where higher-specificity data is not reasonably available, and their use is documented with the related assumptions, uncertainty drivers and improvement pathway.

Improvement actions are not presented as priority rankings; they are defined through governance review using materiality, evidence quality, method suitability, feasibility and stakeholder needs, with the objective of improving transparency, consistency, comparability and assurance readiness over time.

**PRIMARY LIMITATION**

Data-quality limitations are disclosed for material sources. Where secondary or spend-based methods are used, the report identifies their share of emissions, principal uncertainty drivers and the approved improvement action. Precision of displayed values does not imply equivalent measurement certainty.

# 12. GHG by gas, biogenic emissions, removals and carbon credits

The gross Scope 1-3 inventory is reported in CO2-equivalent and reconciles to the gas-level register in Appendix C where the underlying activity data and emission factors support disaggregation. Where only aggregate CO2e is available, the limitation is disclosed transparently.

| Item | 2025 result | Accounting treatment / source |
|---|---|---|
| **Gross GHG emissions** | 5,007 $tCO_2e$ | Scope 1-3 gross inventory; location-based total |
| **Biogenic CO2** | 0 | Reported outside the scopes and not included in gross CO2e |
| **GHG removals** | 0 | Reported separately and not netted against gross emissions |
| **Carbon credits retired** | 0 | Reported separately with project, registry, vintage and quality attributes |

Biogenic CO2, GHG removals and retired carbon credits are reported separately from gross emissions. They are not netted against Scope 1, Scope 2 or Scope 3 totals and do not alter the reported gross inventory. Avoided emissions are not included in this report. They are reported separately in the companion CarbonTool Decarbonization Report using an approved baseline and intervention methodology.

# 13. Governance, internal controls and assurance readiness

The report is designed for eventual reasonable assurance. Reasonable assurance requires more persuasive evidence and a lower engagement risk than limited assurance; it is not obtained by adding narrative to the report. It depends on criteria, governance, controls, evidence, reproducibility, management representations and full data traceability. In CarbonTool, all activity data, calculation inputs and supporting evidence are linked and traceable from the reported figure back to the original source record, whether the data was entered by users or collected through API integrations, SAF-T import or AI-assisted data upload.

| Control area | Required evidence | Control objective |
|---|---|---|
| **Boundary and completeness** | Approved entity list, site/asset register, consolidation approach, operational-control assessment, Scope 1-2 source listing and Scope 3 screening for all 15 categories, including exclusion rationale and change log. | Confirm the inventory boundary is complete, consistent with the selected consolidation approach and updated for acquisitions, disposals, leases, new sites and material activity changes before reporting is locked. |
| **Data capture** | Completed data templates with source, period, facility, supplier, unit, quantity, owner, evidence attachment, upload date and preparer/reviewer fields for each activity record. | Ensure every material activity has complete, period-appropriate source data and that missing, duplicate, out-of-period or unusual values are tracked or flagged before calculation. |
| **Classification** | Approved scope/category mapping rules, source-to-scope classification, Scope 3 category rationale, duplicate checks and documented reviewer resolution for exceptions. | Apply classifications consistently with the operational boundary, prevent double counting between scopes/categories and retain a locked taxonomy version for repeatable reporting. |
| **Emission factors** | Emission-factor record showing source, publication year, geography, technology, unit, gas coverage, GWP basis, version, effective date and approval status. | Use factors that are relevant to activity, geography and reporting period; preserve factor versioning and prevent silent recalculation when factors are updated or superseded. |
| **Calculations** | Calculation workbook/system log, formulas, unit conversions, gas-to-CO2e conversion, aggregation rules, rounding rules and reconciliation from source lines to scope totals. | Ensure calculations are reproducible, mathematically accurate, traceable to approved inputs and reconciled to inventory totals before the reporting period is locked. |
| **Estimates** | Estimate flag, method selection, input assumptions, proxy data, uncertainty assessment, materiality assessment, preparer rationale and documented management approval. | Limit estimates to justified cases, make uncertainty transparent, prioritize material estimates for review and create improvement actions to replace estimates with higher-quality data. |

| Control area | Required evidence | Control objective |
|---|---|---|
| **Changes** | Immutable change history, base-year recalculation assessment, restatement worksheet, reason code, original and revised values, approver and date. | Ensure structural, methodology, factor and error corrections are authorized, disclosed and traceable without overwriting previously issued inventory results. |
| **Reporting** | Report extract, locked inventory totals, figure/table source references, narrative rule outputs, disclosure checklist and final reconciliation sign-off. | Ensure all disclosed values agree to the locked dataset, required limitations are included and publication is blocked until mandatory controls and approvals are complete. |
| **Evidence** | Evidence index linking each reported total and material source to invoices, meter data, supplier files, contracts, factor records, approvals and retention location. | Provide a complete, reviewable audit trail from disclosed figures to source evidence and enable efficient export of the assurance evidence pack. |
| **Management assertion** | Signed management responsibility statement, conformity criteria, disclosure of limitations, approval record, responsible officer, role and date of authorization. | Document management accountability for the GHG statement and confirm that the inventory is approved for external issue only after all material limitations are disclosed. |

**PUBLICATION GATE**

The report describes the inventory as assured or verified only when the corresponding independent statement is attached and the claim matches the scope, period and level. The report is externally issued only after inventory reconciliation, mandatory controls, management approval and material limitation disclosures are complete.

# 14. Framework-specific inventory disclosure summary

## 14.1 ESRS E1

| Disclosure area | Report location | Status |
|---|---|---|
| **E1-5 Energy consumption and mix** | Section 10 | Reported from CarbonTool energy register |
| **E1-6 Gross Scope 1, 2, 3 and total GHG emissions** | Sections 7-8 | Dual Scope 2 results, gross emissions and intensity |
| **E1-7 Removals and carbon credits** | Section 12 | Reported separately from gross inventory |

## 14.2 IFRS S2

The report addresses IFRS S2 greenhouse gas metrics by presenting gross Scope 1, Scope 2 and Scope 3 emissions, the measurement methods applied, comparative information, intensity metrics, data-quality limitations and assurance status for the reporting period. Each reported value is generated from the locked CarbonTool dataset and remains traceable to the relevant activity data, calculation method, emission factor, approval record and supporting evidence. CarbonTool supports this traceability across user-entered data and data collected through API integrations, SAF-T import or AI-assisted upload. Strategy, transition-plan, target, resilience and climate-risk disclosures are addressed in the companion CarbonTool Decarbonization Report.

## 14.3 CDP

CarbonTool provides the controlled evidence base for CDP responses covering inventory methodology, organizational and operational boundaries, Scope 1, Scope 2 and Scope 3 emissions, verification or assurance status, energy-consumption data, emission factors and data-quality assessment. Reported figures and supporting evidence remain traceable to the locked inventory, so questionnaire responses stay consistent with the disclosed report and can be reproduced on request.

# 15. Conclusions and follow-up actions

This report documents the greenhouse gas (GHG) emissions of AVI PROD GRUP, providing a transparent perspective on its environmental impact. The results obtained constitute a solid basis for understanding the emissions profile and identifying the main sources that contribute to the total carbon footprint.

At an aggregate level, the organization's total carbon footprint during the reporting period is 5,007 $tCO_2e$. Of this total, direct emissions (Scope 1) are 1,101 $tCO_2e$, indirect emissions from purchased energy (Scope 2) total 6.7 $tCO_2e$, and the remaining 3,899 $tCO_2e$ belong to Scope 3.

# Management assertion

**MANAGEMENT REVIEW AND SIGNATURE**

Management of AVI PROD GRUP is responsible for the preparation and fair presentation of the greenhouse gas inventory for the reporting period. Management asserts that the inventory has been prepared using the criteria, boundaries, methods and controls disclosed in this report and that material estimates, exclusions, restatements and limitations have been presented transparently. The assertion becomes effective only when signed below.

| Name | Title | Signature | Date |
|---|---|---|---|
| | | | |

# Independent assurance statement

The independent assurance statement for the reporting period is included in this appendix when an assurance engagement has been completed. It identifies the reporting entity and statement, criteria, assurance standard, responsibilities, scope, level of assurance, materiality where applicable, work performed, limitations, conclusion and qualifications. If no assurance engagement has been completed, this appendix states that the report has not been independently assured.

# Appendix I - References

| Ref. | Source | Official location |
|---|---|---|
| [1] | GHG Protocol, Corporate Accounting and Reporting Standard, revised edition | https://ghgprotocol.org/corporate-standard |
| [2] | GHG Protocol, Scope 2 Guidance | https://ghgprotocol.org/scope-2-guidance |
| [3] | GHG Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard | https://ghgprotocol.org/standards/scope-3-standard |
| [4] | ISO 14064-1:2018, Greenhouse gases - Part 1 | https://www.iso.org/standard/66453.html |
| [5] | ISO 14064-3:2019, Greenhouse gases - Part 3 | https://www.iso.org/standard/66455.html |
| [6] | Commission Delegated Regulation (EU) 2023/2772 - European Sustainability Reporting Standards | https://eur-lex.europa.eu/eli/reg_del/2023/2772/oj/eng |
| [7] | IFRS Foundation, IFRS S2 Climate-related Disclosures | https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/ |

| Ref. | Source | Official location |
|---|---|---|
| [8] | CDP disclosure question bank and guidance | https://www.cdp.net/en/disclosure/question-bank |
| [9] | IAASB, ISSA 5000 - General Requirements for Sustainability Assurance Engagements | https://www.iaasb.org/publications/international-standard-sustainability-assurance-5000-general-requirements-sustainability-assurance |

# Appendix II - CarbonTool data-source and rule register

The source codes used throughout the report identify the CarbonTool module or controlled register from which each value, statement or chart is generated. The report engine must preserve the source record, reporting period, version and approval status for every disclosed item.

| Code | CarbonTool source | Report area / control |
|---|---|---|
| CT-ORG | Organization and entity setup | Entity identity, organizational boundary, area, FTE, area, revenue, consolidation approach and responsible officer. |
| CT-INV | Locked GHG inventory | Gross emissions, scope totals, category totals, source lines and monthly profile. |
| CT-INV-S1 | Scope 1 inventory register | Direct-emission sources, activity data, evidence and factor links. |
| CT-INV-S2 | Scope 2 inventory register | Location-based and market-based results, energy attributes and contractual instruments. |
| CT-INV-S3 | Scope 3 inventory register | Category and source-level value-chain emissions. |
| CT-SCR | Scope 3 category screening | Status, relevance, exclusions, data class and justification for all 15 categories. |
| CT-EF | Emission-factor register | Factor source, version, geography, year, unit, GHG coverage and GWP basis. |
| CT-SUP | Supply Chain and supplier mapping | Supplier identity, source mapping, supplier-specific data and engagement status. |
| CT-INT | Intensity calculations | Revenue, FTE, production, floor-area and other denominator-based intensities. |
| CT-BM | Benchmark module | Sector/NACE mapping, peer/reference dataset, grade, category comparison and methodology. |
| CT-HIST | Historical inventory | Locked and revised inventories for the baseline year and prior reporting periods. |
| CT-BRIDGE | Emissions bridge | Activity, structural, factor, methodology, data-quality and initiative drivers of change. |
| CT-ENERGY | Energy register | Energy consumption and mix, organizational treatment and link to GHG classification. |
| CT-DQ | Data quality and uncertainty | Method tier, primary-data share, evidence status, uncertainty and improvement actions. |
| CT-GAS | Gas, biogenic and removals register | GHG-by-gas, biogenic CO2, removals, credits and separate avoided-emissions disclosure. |
| CT-GOV | Governance and approval log | Owners, reviewers, locks, restatements, approvals and management assertion. |
| CT-ASR | Assurance evidence pack | Evidence index, assurance scope, level, provider, materiality and assurance statement. |

## Conditional generation rules

- A section is populated only when the relevant module contains approved data for the reporting period; otherwise the section is omitted or states that the item is not applicable.
- A zero value is shown only when the source has been assessed and quantified as zero. Not relevant is displayed as an applicability conclusion, not as a quantified zero.
- N/A is used when a metric cannot be calculated or compared because a required denominator or reference is unavailable.
- Any Scope 3 category with status Not assessed, or any relevant category without a quantified value or documented data-gap treatment, blocks an in-accordance publication claim. Rules-based narrative is generated from approved values and threshold logic; human-reviewed interpretation is clearly identified and cannot override controlled totals.