



## VERIFICATION OPINION

### Greenhouse Gas (GHG) Emissions

APCER, as a 3rd party Verifier, states that the greenhouse gas emissions inventory from

#### **Amorim Cork, S.A.**

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presented in the GHG Statement “Pegada de carbono NEUTROCORK®”, 19-03-2024, v1 and its summary “Pegada de Carbono – Neutrocork® Sumário Executivo”, 2024-03-19, v1, complies with the requirements of ISO 14067:2018 and has been verified in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO IEC 17029:2019.

**Data emissions reporting date:** 2023-01-01 to 2023-12-31

**Scope:** Partial product carbon footprint (cradle-to-gate)

**Product:** Rolha Neutrocork, 44 x 24 mm

**Boundaries of the product system under study:** Production and cork stripping, cork cooking, crushing, granulate treatment and molding and marking and packaging.

**Functional or declared unit:** 1000 corks

**Summary of GHG emissions:** -43,20 kg CO<sub>2</sub> eq / 1000 corks

Life cycle phase/stage	kg CO <sub>2</sub> eq / 1000 corks
Production and cork stripping (CO <sub>2</sub> capture)	-9,13
Production	7,37
Land use (CO <sub>2</sub> retention)	-41,44

**According to the reasonable assurance level and for a materiality threshold of 5%**

The organization is responsible for the proper preparation and presentation of the greenhouse gas statement. This responsibility includes the design, implementation and maintenance of a data management system relevant to the preparation and presentation of a GHG statement that is free from material misstatement.

APCER, as a 3rd party verifier, is responsible for expressing an opinion on the greenhouse gas declaration based on the verification carried out.

The verification was conducted in accordance with ISO 14064-3. This International Standard requires that ethical requirements be met and that the verification be planned and executed in such a way as to obtain reasonable assurance that the on-site GHG emissions, removals and storage in the GHG statement are free from material misstatement.

The verification strategy used a combined testing and data inspection approach. Evidence-gathering procedures included, but were not limited to: a site visit, inspection of the integrity of the inventory; interviews with site personnel to confirm operational behavior and validation of standard operating procedures; repeat verification of access to local records; sampling of fuel records to confirm the accuracy of source data in calculations; recalculation of emissions; analytical procedures between production and energy consumption.

The data examined during the verification was of a historical nature.

As a result of the verification carried out, APCER is of the opinion that the GHG declaration:

1. Complies with the requirements of ISO 14067.
2. It is substantially correct and adequately represents the organization's GHG inventory for the scope and within the limits referred to.

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