



## 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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PORTUGAL

presented in the GHG Statement "Pegada de carbono Twin Top<sup>®</sup>", 2024, v1 and its summary "Pegada de Carbono – Twin Top<sup>®</sup> Sumário Executivo", 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 Twin Top<sup>®</sup>, 44x23,5 mm

**Boundaries of the product system under study:** Production and harvesting of cork, boiling of cork, grinding, treatment of granules, molding and extrusion, capping, production of discs, gluing of discs, mechanical finishing, washing, electronic sorting, marking, treatment and packaging.

**Functional or declared unit:** 1000 corks

**Summary of GHG emissions:** -37.40 kg CO<sub>2</sub> eq / 1000 corks

Life cycle phase/stage	kg CO <sub>2</sub> eq / 1000 corks
Stripping (CO <sub>2</sub> capture)	-9,74
Production	8,67
Land use (CO <sub>2</sub> retention)	-36,34

**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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CEO