



Opinion of a third-party audit

Kiwa Cermet Italia declares that the quantification and reporting of Greenhouse gas (GHG) emissions of the Organisation:

BORA S.p.A.

described in the document:

“Report GHG – Anno 2023” in rev. 1 del 27/09/2024

have been performed in compliance with the applicable requirements of the standard:

UNI EN ISO 14064-1:2019

For the considered reference period (**anno 2023 - dal 01/01/2023 al 31/12/2023**) the emissions are reported here below according to the various categories of GHG emissions:

Emissions	Category	Value (ton CO ₂ eq)
Direct emissions	1	160,661
Indirect emissions (imported energy)	2	0
Other indirect emissions (transportation)	3	0
Used products/services	4	50.279,172
Use of products	5	37.093,996
Indirect emissions from other sources	6	0
Total	//	87.533,829

This statement is made up of 2 pag. The following page details the issued statement.

Management System
Division Manager
Giovanni Balducci

Kiwa Cermet Italia S.p.A.
Società con socio unico,
soggetta all'attività di
direzione e coordinamento
di Kiwa Italia Holding Srl
Via Cadriano, 23
40057 Granarolo dell'Emilia (BO)
Tel +39.051.459.3.111
Fax +39.051.763.382
E-mail: info@kiwacermet.it
www.kiwa.it

BORA S.p.A.
Registered Office
Via Dell'Industria, 3 – Frazione Moie – 60030 Maiolati Spontini (AN)
Audited sites
Via Dell'Industria, 3 – Frazione Moie – 60030 Maiolati Spontini (AN)



Opinion

The audit was performed pursuant to the standard UNI EN ISO 14064-3: 2019 and the Accreditation Regulation by ACCREDIA RG 01-05 for the accreditation of audits concerning GHG emissions (ref. www.accredia.it).

As to the audit, all emission sources were verified for the reliability of data for each source that contributes to the overall GHG emissions of the Organisation.

Based upon what is stated above and a review of the GHG statement of the Organisation, its database and its generation, the following is declared with a **LIMITED level of assurance**:

Based upon the performed process and procedures there is no evidence that the GHG statement:

- is not essentially correct and does not properly represent GHG data and information;
- is not drawn up according to the relevant international standards on GHG quantification, monitoring and reporting or the relevant national standards or practices. The inventory was developed pursuant to the standard UNI EN ISO 14064-1: 2019

In consideration of what is stated above and based upon the audit report of 10/03/2024 the conclusion is that the data in the GHG statement do not contain omissions, non-conformities or any mistakes which might result in wrong statements concerning the overall volume of emissions.

Management System
Division Manager
Giovanni Balducci



Kiwa Cermet Italia S.p.A.
Società con socio unico,
soggetta all'attività di
direzione e coordinamento
di Kiwa Italia Holding Srl
Via Cadriano, 23
40057 Granarolo dell'Emilia (BO)
Tel +39.051.459.3.111
Fax +39.051.763.382
E-mail: info@kiwacermet.it
www.kiwa.it

CERMET



0006VV

Membro degli Accordi di Mutuo Riconoscimento EA, IAF e ILAC
Signatory of EA, IAF and ILAC Mutual Recognition Agreements