



Carbon Trust Assurance Limited
Dorset House
Stamford Street
London
SE1 9NT

Fabiana Marchini
Head of Sustainability
Gruppo Sanpellegrino
Via del Mulino 6,
20057 Assago Milano, Italy

30 September 2022

Product Carbon Footprint and Reduction Certification Letter

CERT-13335

Dear Fabiana

Carbon Trust Assurance Limited (**'The Company'**) certifies that:

Nestlé Waters (**'You'**) has calculated 262 footprints representing 6 brands, marketed in Italy and Malta (Levissima), Italy, Germany, Switzerland and USA (Acqua Panna) and globally (San Pellegrino) and 256 Listed Stock Keeping Units (SKUs) sold Cradle-to-Grave (Business-to-Consumer) and marketed in the Listed Geographical Areas. Nestle Waters has also achieved a reduction in the 170 Listed Carbon Footprints of the representing 6 brands, marketed in Italy and Malta (Levissima), Italy, Germany, Switzerland and USA (Acqua Panna) and globally (San Pellegrino) and 164 Listed Stock Keeping Units (SKUs) sold Cradle-to-Grave (Business-to-Consumer) and marketed in the Listed Geographical Areas, in accordance with:

- Greenhouse Gas Protocol – Product Life Cycle Accounting and Reporting Standard (2011)
- ISO/TS 14067 (2013) - Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification and communication
- Product Carbon Footprints: Requirements for Certification

Listed Products, SKUs and Carbon Footprints

Cradle-to-Grave Carbon Footprint Certification Results

The Company certifies the product carbon footprint results set out in the table below. This is the first time that these Product Carbon Footprint Results have been certified by the Company. PCF+ Results have been certified in Appendix 1, which represent the addition of non-attributational processes to the carbon footprint results, which includes the main



overheads of Nestle Waters attributed on a per product basis. Appendix 2 contains the results without the overheads component for comparison with other footprint results.

Cradle-to-Grave Reduction Assessment Results

In accordance with the Footprint Protocol, Nestlé Waters certified the product carbon footprint reductions set out in the Appendices 1-3. The reduction results have been obtained by comparing the certified unrounded footprints for year 2018 against the certified unrounded footprints for year 2021 for equivalent listed SKUs.

Please note that any communications shall be based on the rounded Carbon Footprint Reduction results in percentage (%) terms. Further communication opportunities are outlined under the Communications section of this letter.

The rounded numbers are obtained according to the rounding rules contained in the Product Carbon Footprint Protocol (part 2).

The Company certifies the above Listed Carbon Footprints and Reductions based on the supply chains and data provided in the following model:

Formats IBU for certification_20220731_reductions_format

Note: The Certified Label ('Reducing CO2' scope) has been achieved based on reductions made against a baseline year. This is a derogation from the requirements for the Certified Label ('Reducing CO2' scope) which, at date of certification issuance, require year-on-year reductions. This is in line with a planned transition for the requirements for the Certified Label ('Reducing CO2' scope) intended to formally permit such reductions in the future.

Level of Assurance

This certification was carried out to a Reasonable Level of Assurance.

Materiality

It has been verified that all material non-conformities identified during the sampling performed on the footprint models submitted have been closed. If at any time and for whatever reason You or the Company identify any further non-conformities, the terms described in the Description of Service and General Terms and Conditions will apply. It is also Your duty to promptly inform the Company in writing.

Provision for material discrepancy

The Company has performed the certification in accordance with the applicable material discrepancy threshold: where actual errors, omissions or misrepresentations affect the final footprint result by the equivalent of 1% or more individually or 5% or more in aggregate they are predetermined to be a material discrepancy and therefore a non-conformity.

Product (SKU Group) Level Certification

In the context of this Certification Letter a SKU is a distinct good/service which can be purchased by a consumer or other end user and is distinguishable from another similar good/service.

It has been verified that the 2 product formats (ACQSPE VAP CL.50 and ACQSPE VAP CL.50.5) have been grouped in the four markets concerned for San Pellegrino based on the following criteria:

- Materially similar supply chains;
- Functional equivalence; and,
- Degree of control (owned/operated) over the SKU by the footprinting organisation.

Certification Period

This Certification is valid for a period of 24 months from 30 September 2022 (the “effective date”) until 30 September 2024 subject to the provisions in this Certification Letter.

We will be in touch with you prior to the expiry of this certification to discuss your communications and reduction plans as well as re-certification. However, if you have any questions or would like to look into re-certification or reduction assessment at any time, please feel free to get in touch with us.

Suspended Non-conformities

The following non-conformities were raised but considered suitable for action prior to the next surveillance and/or re-certification audit. In general, it is expected that Minor Non-conformities should be closed with higher priority than Observations.

Identifier	Finding	Planned action	Severity
1	For the number of returns for refillable bottles, Nestle Waters use an average covering 5 years of data (2015-2019) rather than	While this is acceptable as an assumption, as this is an assumption not based on the assessment year, when the assumption is updated,	Observation

	data from the year of the assessment.	previously certified footprints will need to be re-baselined accordingly	
2	Nestle waters have used a 'PCF+' approach, including overheads such as capital goods and business travel in the boundary of the footprint. Capital goods spend is not amortised and can vary greatly from year to year.	This approach is acceptable, but presents a risk that overheads may eliminate other reductions to the footprint that Nestle Waters are able to make. If this approach is changed in future, previously certified footprints will require re-baselining.	Observation
3	Losses at packaging production are calculated as [bottle weight * (1+loss rate)]. This is incorrect but has little impact due to low loss rates	In future, losses should be calculated as [bottle rate/(1-loss rate)]	Minor
4	PET Barrier has been excluded with an expected contribution of 1.05% to full scope results. This has been accepted due to previous agreement on materiality on exclusions but will be required for inclusion in future.	Ensure exclusions are aligned with 0.1% per item and 1% aggregate in future	Minor

Communications

Any claims regarding the certification results or any other claims shall be made in accordance with the Footprint Protocol and Brand Guidelines.

In accordance with the Footprint Protocol and Brand Guidelines You are permitted to communicate the certified results and/or to claim a reduction, as set out below and in any associated Annex:

- The certified numbers and products published in the Product Emission Reports (Product Emissions Report_NW_IBU_Full_2018_20220823).
- The results presented in this letter shall be used for public reporting and are the sum of all emissions and removals, both biogenic and fossil. A breakdown of these emissions is presented in the Product Emissions Report.
- The Product Carbon Footprints of these products have been certified by the Carbon Trust.



- Nestle Waters has committed to reduce the carbon footprint(s) of Levissima, San Pellegrino and Aqua Panna.
- In accordance with the reduction table results: "Nestle Waters Italy has achieved a reduction of [xx]% for the brand carbon footprint of Levissima"
- In accordance with the reduction table results: "Nestle Waters Italy has achieved a reduction of [xx]% for the brand carbon footprint of San Pellegrino"
- In accordance with the reduction table results: "Nestle Waters Italy has achieved a reduction of [xx]% for the brand carbon footprint of Aqua Panna."
- In accordance with the Footprint Protocol, You can make claims about your continuing commitment to reduce the footprint of this product. However these future claims should not refer to quantified emissions reductions commitments.
- Reduction claims shall not be made until emissions reduction has been achieved and verified by Carbon Trust.
- When communicating a Carbon Footprint result at the product level (i.e. group of SKUs), communications must be clear that the result is only representative of the Listed SKUs within the group.
- Reduction claims and the certified reducing label should only be applied to those SKUs which have a certified footprint reduction as shown in the table in Appendix 1.

Any claims or communication made during the Certification Period shall comply with the Footprint Protocol and Brand Guidelines. Any communications, other than those listed above, shall be submitted to the Company for prior approval and may be documented in an Annex of this Certification Letter at the Company's discretion.

For and on behalf of
Carbon Trust Assurance Limited

A handwritten signature in black ink, appearing to read "Hugh Jones".

Hugh Jones,
Managing Director

Appendix 1: Full list of certified footprints

SKU	Geography of sales	Functional unit	2021 emissions (kgCO ₂ e/functional unit)	2018 emissions (kgCO ₂ e/functional unit)	Reduction assessment (%)	Valid for Reducing Label
ACQLEVPET060	Italy	per litre of water	0.37	0.41	-7.98%	Yes
ACQLEVPET033	Italy	per litre of water	0.38	0.40	-6.28%	Yes
ACQLEVPET050 Frizzante	Italy	per litre of water	0.22	0.25	-12.63%	Yes
ACQLEVPET050 Naturale	Italy	per litre of water	0.19	0.22	-12.87%	Yes
ACQLEVPET075	Italy	per litre of water	0.24	0.30	-19.13%	Yes
ACQLEVPET100 Frizzante	Italy	per litre of water	0.25	0.29	-13.87%	Yes
ACQLEVPET100 Naturale	Italy	per litre of water	0.21	0.24	-16.05%	Yes
ACQLEVPET150 Frizzante	Italy	per litre of water	0.21	0.24	-11.38%	Yes
ACQLEVPET150 Naturale	Italy	per litre of water	0.19	0.22	-13.60%	Yes
ACQLEVPET200 Naturale	Italy	per litre of water	0.18	0.22	-17.14%	Yes
ACQLEVPET050	Italy	per litre of water	0.19	0.22	-13.58%	Yes
ACQLEVPET100	Italy	per litre of water	0.22	0.26	-14.69%	Yes
ACQLEVPET150	Italy	per litre of water	0.19	0.22	-13.54%	Yes
ACQLEVVAR050 Frizzante	Italy	per litre of water	0.36	0.38	-4.06%	Yes
ACQLEVVAR050 Naturale	Italy	per litre of water	0.36	0.38	-4.06%	Yes
ACQLEVVAR075 Frizzante	Italy	per litre of water	0.36	0.38	-3.35%	Yes
ACQLEVVAR075 Naturale	Italy	per litre of water	0.36	0.38	-3.34%	Yes
ACQLEVVAR100 Frizzante	Italy	per litre of water	0.31	0.32	-4.97%	Yes
ACQLEVVAR100 Lievemente Frizzante	Italy	per litre of water	0.31	0.32	-4.97%	Yes
ACQLEVVAR100 Naturale	Italy	per litre of water	0.31	0.32	-4.97%	Yes

ACQLEVVAR050	Italy	per litre of water	0.36	0.38	-4.06%	Yes
ACQLEVVAR075	Italy	per litre of water	0.36	0.38	-3.34%	Yes
ACQLEVVAR100	Italy	per litre of water	0.31	0.32	-4.97%	Yes
ACQPANPET050	Italy	per litre of water	0.28	0.32	-11.10%	Yes
ACQPANPET075	Italy	per litre of water	0.29	0.32	-9.64%	Yes
ACQPANPET150	Italy	per litre of water	0.21	0.23	-7.21%	Yes
ACQPANVAP025	Italy	per litre of water	0.94	1.05	-10.99%	Yes
ACQPANVAP050	Italy	per litre of water	0.78	No Sales		
ACQPANVAP075	Italy	per litre of water	0.82	0.92	-10.76%	Yes
ACQPANVAR050	Italy	per litre of water	0.32	0.33	-3.34%	Yes
ACQPANVAR075	Italy	per litre of water	0.33	0.34	-3.91%	Yes
ACQPANVAR100	Italy	per litre of water	0.31	0.32	-4.47%	Yes
ACQPANPET050	Italy	per litre of water	0.28	0.32	-11.10%	Yes
ACQPANPET100	Italy	per litre of water	0.28	No Sales		
ACQPANPET150	Italy	per litre of water	0.21	0.23	-7.21%	Yes
ACQPANVAP075	Italy	per litre of water	0.82	0.92	-10.76%	Yes
ACQPANPET100	Italy	per litre of water	0.28	No Sales		
ACQPAN PET CL.100	UNITED STATES	per litre of water	0.55	0.64	-14.34%	Yes
ACQPAN PET CL.150	GERMANY	per litre of water	0.29	0.32	-10.51%	Yes
ACQPAN PET CL.33	UNITED STATES	per litre of water	0.80	No Sales		
ACQPAN PET CL.50	GERMANY	per litre of water	0.32	0.37	-13.62%	Yes
ACQPAN PET CL.50	UNITED STATES	per litre of water	0.54	0.62	-12.98%	Yes
ACQPAN PET CL.75	UNITED STATES	per litre of water	0.55	0.63	-11.81%	Yes
ACQPAN VAP CL.100	GERMANY	per litre of water	0.70	0.72	-3.15%	Yes
ACQPAN VAP CL.100	UNITED STATES	per litre of water	1.02	1.07	-5.20%	Yes
ACQPAN VAP CL.25	GERMANY	per litre of water	0.93	0.96	-2.63%	Yes
ACQPAN VAP CL.25	UNITED STATES	per litre of water	1.33	1.40	-4.54%	Yes
ACQPAN VAP CL.50	UNITED STATES	per litre of water	1.14	1.20	-4.86%	Yes
ACQPAN VAP CL.75	GERMANY	per litre of water	0.84	0.86	-2.71%	Yes

CARBON TRUST ASSURANCE LIMITED

4th Floor Dorset House, 27-45 Stamford St, London SE1 9NT
T: +44 (0)20 7170 7000 F: +44 (0)20 7170 7020 www.carbontrust.com
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ACQPAN VAP CL.75	UNITED STATES	per litre of water	1.20	1.26	-4.78%	Yes
ACQPAN VAR CL.100	GERMANY	per litre of water	0.47	0.56	-17.20%	Yes
ACQPAN VAR CL.25	GERMANY	per litre of water	0.66	0.80	-16.93%	Yes
ACQPAN VAR CL.50	GERMANY	per litre of water	0.47	0.57	-17.10%	Yes
ACQPAN VAR CL.75	GERMANY	per litre of water	0.50	0.61	-17.01%	Yes
ACQPAN PET CL.150	SWITZERLAND	per litre of water	0.23	0.27	-14.36%	Yes
ACQPAN PET CL.50	SWITZERLAND	per litre of water	0.31	0.36	-15.34%	Yes
ACQPAN VAP CL.75	SWITZERLAND	per litre of water	0.76	No Sales		
ACQPAN VAP CL.25	SWITZERLAND	per litre of water	No Sales	0.90		
ACQPAN VAR CL.100	SWITZERLAND	per litre of water	0.36	0.44	-19.89%	Yes
ACQPAN VAR CL.25	SWITZERLAND	per litre of water	0.56	0.68	-17.89%	Yes
ACQPAN VAR CL.50	SWITZERLAND	per litre of water	0.40	0.49	-18.40%	Yes
ACQPAN VAR CL.75	SWITZERLAND	per litre of water	0.39	0.48	-19.51%	Yes
ACQSPEPET033	Italy	per litre of water	0.43	0.48	-9.47%	Yes
ACQSPEPET050	Italy	per litre of water	0.33	0.37	-11.69%	Yes
ACQSPEPET075	Italy	per litre of water	0.33	0.39	-13.57%	Yes
ACQSPEPET100	Italy	per litre of water	0.29	0.35	-17.28%	Yes
ACQSPEPET125	Italy	per litre of water	0.29	0.32	-10.99%	Yes
ACQSPEVAP025	Italy	per litre of water	0.80	0.79	2.44%	
ACQSPEVAP050	Italy	per litre of water	0.72	0.70	2.33%	
ACQSPEVAP075	Italy	per litre of water	0.75	0.72	4.11%	
ACQSPEVAR050	Italy	per litre of water	0.36	0.34	5.60%	
ACQSPEVAR075	Italy	per litre of water	0.37	0.35	5.52%	
ACQSPEVAR100	Italy	per litre of water	0.33	0.31	6.25%	
ACQSPEPET050	Italy	per litre of water	0.33	0.37	-11.69%	Yes
ACQSPEPET100	Italy	per litre of water	0.29	0.35	-17.28%	Yes
ACQSPEPET125	Italy	per litre of water	0.29	0.32	-10.99%	Yes

ACQSPE PET CL.100	AFRICA	per litre of water	0.63	0.66	-3.66%	
ACQSPE PET CL.100	ASIA	per litre of water	0.67	0.63	5.01%	
ACQSPE PET CL.100	BENELUX	per litre of water	0.34	0.34	-0.30%	Yes
ACQSPE PET CL.100	CANADA	per litre of water	0.53	0.55	-4.61%	Yes
ACQSPE PET CL.100	SWITZERLAND	per litre of water	0.27	0.31	-13.23%	Yes
ACQSPE PET CL.100	GERMANY	per litre of water	0.34	0.37	-5.84%	Yes
ACQSPE PET CL.100	CINA	per litre of water	No Sales	0.63		
ACQSPE PET CL.100	SPAIN	per litre of water	0.41	0.43	-6.57%	Yes
ACQSPE PET CL.100	FRANCE	per litre of water	0.31	0.35	-9.00%	Yes
ACQSPE PET CL.100	GREECE	per litre of water	0.39	0.42	-5.44%	Yes
ACQSPE PET CL.100	JAPAN	per litre of water	0.67	0.63	5.01%	
ACQSPE PET CL.100	LATAM	per litre of water	0.57	0.62	-6.80%	
ACQSPE PET CL.100	LIBANO	per litre of water	0.70	0.73	-3.84%	
ACQSPE PET CL.100	MALTA	per litre of water	0.39	0.42	-5.44%	Yes
ACQSPE PET CL.100	MIDDLE EAST	per litre of water	0.70	0.73	-3.84%	
ACQSPE PET CL.100	NORD EUROPA	per litre of water	0.39	0.42	-5.44%	
ACQSPE PET CL.100	Rest of World	per litre of water	0.62	0.55	11.56%	
ACQSPE PET CL.100	PACIFIC	per litre of water	0.67	0.63	5.01%	
ACQSPE PET CL.100	POLAND	per litre of water	0.39	0.42	-5.44%	Yes
ACQSPE PET CL.100	RUSSIA	per litre of water	0.31	0.41	-23.42%	Yes
ACQSPE PET CL.100	SUD EST EUROPA	per litre of water	0.39	0.42	-5.44%	

ACQSPE PET CL.100	UNITED KINGDOM	per litre of water	0.37	0.39	-4.20%	Yes
ACQSPE PET CL.100	UNITED STATES	per litre of water	0.56	0.60	-5.74%	Yes
ACQSPE PET CL.100	Unit Ar Emir	per litre of water	No Sales	0.47		
ACQSPE PET CL.100	Denmark	per litre of water	0.37	No Sales		
ACQSPE PET CL.125	SWITZERLAND	per litre of water	0.27	0.30	-10.54%	Yes
ACQSPE PET CL.125	GERMANY	per litre of water	0.34	0.36	-3.51%	Yes
ACQSPE PET CL.33	AFRICA	per litre of water	No Sales	0.86		
ACQSPE PET CL.33	FRANCE	per litre of water	No Sales	0.53		
ACQSPE PET CL.33	MIDDLE EAST	per litre of water	No Sales	0.83		
ACQSPE PET CL.33	SUD EST EUROPA	per litre of water	No Sales	0.56		
ACQSPE PET CL.50	AFRICA	per litre of water	0.69	0.71	-3.32%	
ACQSPE PET CL.50	ASIA	per litre of water	0.72	0.68	5.40%	
ACQSPE PET CL.50	BENELUX	per litre of water	0.38	0.38	-0.31%	Yes
ACQSPE PET CL.50	CANADA	per litre of water	0.55	0.58	-4.39%	Yes
ACQSPE PET CL.50	SWITZERLAND	per litre of water	0.32	0.36	-11.37%	Yes
ACQSPE PET CL.50	CINA	per litre of water	0.71	0.68	4.05%	
ACQSPE PET CL.50	GERMANY	per litre of water	0.35	0.37	-5.80%	Yes
ACQSPE PET CL.50	SPAIN	per litre of water	0.43	0.46	-6.20%	Yes
ACQSPE PET CL.50	FRANCE	per litre of water	0.37	0.40	-7.81%	Yes
ACQSPE PET CL.50	GREECE	per litre of water	0.40	0.43	-5.31%	Yes
ACQSPE PET CL.50	JAPAN	per litre of water	0.72	0.68	5.40%	
ACQSPE PET CL.50	LATAM	per litre of water	0.62	0.66	-6.31%	
ACQSPE PET CL.50	LIBANO	per litre of water	0.67	0.69	-4.01%	
ACQSPE PET CL.50	MALTA	per litre of water	0.40	0.43	-5.31%	Yes
ACQSPE PET CL.50	MIDDLE EAST	per litre of water	0.67	0.69	-4.01%	
ACQSPE PET CL.50	NORD EUROPA	per litre of water	0.40	0.43	-5.31%	
ACQSPE PET CL.50	Rest of World	per litre of water	0.68	0.64	6.33%	
ACQSPE PET CL.50	PACIFIC	per litre of water	0.72	0.68	5.40%	
ACQSPE PET CL.50	POLAND	per litre of water	0.40	0.43	-5.31%	Yes
ACQSPE PET CL.50	RUSSIA	per litre of water	0.37	0.46	-20.71%	Yes
ACQSPE PET CL.50	SUD EST EUROPA	per litre of water	0.40	0.43	-5.31%	
ACQSPE PET CL.50	UNITED KINGDOM	per litre of water	0.40	0.42	-3.92%	Yes

ACQSPE PET CL.50	UNITED STATES	per litre of water	0.57	0.60	-5.71%	Yes
ACQSPE PET CL.50	Unit Ar Emir	per litre of water	No Sales	0.48		
ACQSPE PET CL.50	Denmark	per litre of water	0.39	0.38	1.36%	
ACQSPE VAP CL.100	AFRICA	per litre of water	1.18	1.20	-1.14%	
ACQSPE VAP CL.100	ASIA	per litre of water	1.24	1.15	7.45%	
ACQSPE VAP CL.100	GERMANY	per litre of water	0.66	0.65	0.73%	
ACQSPE VAP CL.100	JAPAN	per litre of water	1.24	1.15	7.45%	
ACQSPE VAP CL.100	LATAM	per litre of water	1.09	1.12	-3.48%	
ACQSPE VAP CL.100	MIDDLE EAST	per litre of water	1.28	1.30	-1.58%	
ACQSPE VAP CL.100	NORD EUROPA	per litre of water	0.72	0.73	-1.76%	
ACQSPE VAP CL.100	Rest of World	per litre of water	1.24	1.14	8.90%	
ACQSPE VAP CL.100	PACIFIC	per litre of water	1.24	1.15	7.45%	
ACQSPE VAP CL.100	SUD EST EUROPA	per litre of water	0.72	0.73	-1.76%	
ACQSPE VAP CL.100	CINA	per litre of water	No Sales	1.15		
ACQSPE VAP CL.100	UNITED KINGDOM	per litre of water	0.69	0.70	-1.44%	Yes
ACQSPE VAP CL.100	UNITED STATES	per litre of water	1.03	1.06	-3.24%	Yes
ACQSPE VAP CL.100	Unit Ar Emir	per litre of water	No Sales	0.96		
ACQSPE VAP CL.100	Denmark	per litre of water	0.74	No Sales		
ACQSPE VAP CL.150	ASIA	per litre of water	No Sales	1.42		
ACQSPE VAP CL.150	SWITZERLAND	per litre of water	No Sales	0.74		
ACQSPE VAP CL.150	GERMANY	per litre of water	No Sales	0.82		
ACQSPE VAP CL.150	FRANCE	per litre of water	No Sales	0.80		

ACQSPE VAP CL.150	NORD EUROPA	per litre of water	No Sales	0.91		
ACQSPE VAP CL.150	Rest of World	per litre of water	No Sales	1.21		
ACQSPE VAP CL.150	PACIFIC	per litre of water	No Sales	1.42		
ACQSPE VAP CL.25	AFRICA	per litre of water	1.50	1.50	-0.09%	
ACQSPE VAP CL.25	ASIA	per litre of water	1.55	1.44	7.70%	
ACQSPE VAP CL.25	CANADA	per litre of water	1.12	1.23	-8.86%	Yes
ACQSPE VAP CL.25	CINA	per litre of water	1.55	1.45	6.64%	
ACQSPE VAP CL.25	CRUISERS	per litre of water	1.35	1.30	3.86%	
ACQSPE VAP CL.25	GERMANY	per litre of water	0.82	0.81	0.92%	
ACQSPE VAP CL.25	SPAIN	per litre of water	0.97	0.98	-0.85%	Yes
ACQSPE VAP CL.25	FRANCE	per litre of water	No Sales	No Sales		
ACQSPE VAP CL.25	GREECE	per litre of water	0.89	0.89	-0.15%	Yes
ACQSPE VAP CL.25	JAPAN	per litre of water	1.55	1.44	7.70%	
ACQSPE VAP CL.25	LATAM	per litre of water	1.38	1.41	-2.19%	
ACQSPE VAP CL.25	LIBANO	per litre of water	1.51	1.52	-0.57%	
ACQSPE VAP CL.25	MESSICO	per litre of water	1.27	1.31	-3.21%	Yes
ACQSPE VAP CL.25	MIDDLE EAST	per litre of water	1.51	1.52	-0.57%	
ACQSPE VAP CL.25	NORD EUROPA	per litre of water	0.89	0.89	-0.15%	
ACQSPE VAP CL.25	PACIFIC	per litre of water	1.55	1.44	7.70%	
ACQSPE VAP CL.25	POLAND	per litre of water	0.89	0.89	-0.15%	Yes
ACQSPE VAP CL.25	RUSSIA	per litre of water	0.97	1.10	-11.01%	Yes

ACQSPE VAP CL.25	SUD EST EUROPA	per litre of water	0.89	0.89	-0.15%	
ACQSPE VAP CL.25	TURKEY	per litre of water	1.51	1.52	-0.57%	Yes
ACQSPE VAP CL.25	UNITED KINGDOM	per litre of water	0.89	0.90	-1.04%	Yes
ACQSPE VAP CL.25	UNITED STATES	per litre of water	1.26	1.30	-2.81%	Yes
ACQSPE VAP CL.25	Unit Ar Emir	per litre of water	No Sales	1.21		
ACQSPE VAP CL.25	Denmark	per litre of water	0.94	No Sales		
ACQSPE VAP CL.50	AFRICA	per litre of water	1.37	1.39	-1.16%	
ACQSPE VAP CL.50	ASIA	per litre of water	1.42	1.33	6.92%	
ACQSPE VAP CL.50	CANADA	per litre of water	1.01	1.14	-11.01%	Yes
ACQSPE VAP CL.50	CINA	per litre of water	1.42	1.33	6.76%	
ACQSPE VAP CL.50	SPAIN	per litre of water	0.87	0.89	-1.20%	Yes
ACQSPE VAP CL.50	GREECE	per litre of water	0.80	0.81	-1.77%	Yes
ACQSPE VAP CL.50	JAPAN	per litre of water	1.42	1.33	6.92%	
ACQSPE VAP CL.50	LATAM	per litre of water	1.25	1.30	-3.36%	
ACQSPE VAP CL.50	MESSICO	per litre of water	1.16	1.21	-4.51%	Yes
ACQSPE VAP CL.50	MIDDLE EAST	per litre of water	1.38	1.40	-1.68%	
ACQSPE VAP CL.50	NORD EUROPA	per litre of water	0.80	0.81	-1.77%	
ACQSPE VAP CL.50	Rest of World	per litre of water	1.31	1.25	4.36%	
ACQSPE VAP CL.50	PACIFIC	per litre of water	1.42	1.33	6.92%	
ACQSPE VAP CL.50	RUSSIA	per litre of water	0.86	0.98	-12.20%	Yes
ACQSPE VAP CL.50	SUD EST EUROPA	per litre of water	0.80	0.81	-1.77%	

ACQSPE VAP CL.50	UNITED KINGDOM	per litre of water	0.80	0.81	-1.41%	Yes
ACQSPE VAP CL.50	UNITED STATES	per litre of water	1.15	1.19	-3.22%	Yes
ACQSPE VAP CL.50	Unit Ar Emir	per litre of water	No Sales	1.09		
ACQSPE VAP CL.50	Denmark	per litre of water	0.85	No Sales		
ACQSPE VAP CL.75	AFRICA	per litre of water	1.40	1.42	-0.85%	
ACQSPE VAP CL.75	ASIA	per litre of water	1.46	1.36	7.20%	
ACQSPE VAP CL.75	BENELUX	per litre of water	0.71	0.76	-6.78%	Yes
ACQSPE VAP CL.75	CANADA	per litre of water	1.05	1.15	-9.20%	Yes
ACQSPE VAP CL.75	SWITZERLAND	per litre of water	0.69	No Sales		
ACQSPE VAP CL.75	CINA	per litre of water	1.46	1.36	7.03%	
ACQSPE VAP CL.75	GERMANY	per litre of water	0.80	0.79	0.98%	
ACQSPE VAP CL.75	SPAIN	per litre of water	0.92	0.93	-0.83%	Yes
ACQSPE VAP CL.75	FRANCE	per litre of water	0.76	0.78	-2.66%	Yes
ACQSPE VAP CL.75	GREECE	per litre of water	0.86	0.87	-1.33%	Yes
ACQSPE VAP CL.75	JAPAN	per litre of water	1.46	1.36	7.20%	
ACQSPE VAP CL.75	LATAM	per litre of water	1.29	1.33	-3.03%	
ACQSPE VAP CL.75	LIBANO	per litre of water	1.50	1.52	-1.29%	
ACQSPE VAP CL.75	MESSICO	per litre of water	1.24	1.29	-4.01%	Yes
ACQSPE VAP CL.75	MIDDLE EAST	per litre of water	1.50	1.52	-1.29%	
ACQSPE VAP CL.75	NORD EUROPA	per litre of water	0.86	0.87	-1.33%	
ACQSPE VAP CL.75	Rest of World	per litre of water	1.31	1.23	6.38%	

ACQSPE VAP CL.75	PACIFIC	per litre of water	1.46	1.36	7.20%	
ACQSPE VAP CL.75	POLAND	per litre of water	0.86	0.87	-1.33%	Yes
ACQSPE VAP CL.75	RUSSIA	per litre of water	0.88	1.00	-11.79%	Yes
ACQSPE VAP CL.75	SUD EST EUROPA	per litre of water	0.86	0.87	-1.33%	
ACQSPE VAP CL.75	TURKEY	per litre of water	1.50	1.52	-1.29%	Yes
ACQSPE VAP CL.75	UNITED KINGDOM	per litre of water	0.84	0.85	-1.02%	Yes
ACQSPE VAP CL.75	UNITED STATES	per litre of water	1.22	1.25	-2.81%	Yes
ACQSPE VAP CL.75	Unit Ar Emir	per litre of water	No Sales	1.15		
ACQSPE VAP CL.75	Denmark	per litre of water	0.89	No Sales		
ACQSPE VAR CL.100	BENELUX	per litre of water	0.41	0.39	4.04%	
ACQSPE VAR CL.100	SWITZERLAND	per litre of water	0.30	0.32	-5.71%	Yes
ACQSPE VAR CL.100	GERMANY	per litre of water	0.40	0.43	-5.52%	Yes
ACQSPE VAR CL.100	FRANCE	per litre of water	0.41	0.43	-3.76%	Yes
ACQSPE VAR CL.25	BENELUX	per litre of water	0.64	0.61	3.66%	
ACQSPE VAR CL.25	SWITZERLAND	per litre of water	0.49	0.52	-4.95%	Yes
ACQSPE VAR CL.25	GERMANY	per litre of water	0.59	0.62	-5.63%	Yes
ACQSPE VAR CL.25	FRANCE	per litre of water	0.66	0.69	-3.65%	Yes
ACQSPE VAR CL.25	Denmark	per litre of water	0.89	No Sales		
ACQSPE VAR CL.25	NORD EUROPA	per litre of water	0.88	0.73	20.59%	
ACQSPE VAR CL.50	BENELUX	per litre of water	0.46	0.44	3.35%	
ACQSPE VAR CL.50	SWITZERLAND	per litre of water	0.35	0.37	-5.71%	Yes
ACQSPE VAR CL.50	GERMANY	per litre of water	0.42	0.45	-6.22%	Yes
ACQSPE VAR CL.50	FRANCE	per litre of water	0.48	0.50	-4.14%	Yes
ACQSPE VAR CL.50	Denmark	per litre of water	0.65	No Sales		
ACQSPE VAR CL.50	NORD EUROPA	per litre of water	0.65	0.53	22.82%	
ACQSPE VAR CL.75	BENELUX	per litre of water	0.45	0.44	3.38%	
ACQSPE VAR CL.75	SWITZERLAND	per litre of water	0.33	0.35	-6.19%	Yes
ACQSPE VAR CL.75	GERMANY	per litre of water	0.44	0.47	-6.11%	Yes

ACQSPE VAR CL.75	Denmark	per litre of water	0.65	No Sales	
ACQSPE VAR CL.75	NORD EUROPA	per litre of water	0.65	0.55	17.67%
ACQSPE PET CL.100	Rest of World	per litre of water	0.62	0.55	11.56%
ACQSPE PET CL.33	Rest of World	per litre of water	No Sales	0.56	
ACQSPE PET CL.50	Rest of World	per litre of water	0.68	0.64	6.33%
ACQSPE VAP CL.100	Rest of World	per litre of water	1.24	1.14	8.90%
ACQSPE VAP CL.150	Rest of World	per litre of water	No Sales	1.21	
ACQSPE VAP CL.25	Rest of World	per litre of water	1.35	1.30	3.86%
ACQSPE VAP CL.50	Rest of World	per litre of water	1.31	1.25	4.36%
ACQSPE VAP CL.75	Rest of World	per litre of water	1.31	1.23	6.38%
ACQSPE VAR CL.100	Rest of World	per litre of water	No Sales	0.50	
ACQSPE VAR CL.25	Rest of World	per litre of water	No Sales	0.73	
ACQSPE VAR CL.50	Rest of World	per litre of water	No Sales	0.53	
ACQSPE VAR CL.75	Rest of World	per litre of water	No Sales	0.55	

Appendix 2: Full list of certified footprints (Without Overheads Component)

SKU	Geography of sales	Functional unit	2021 emissions (kgCO2e/functional unit)	2018 emissions (kgCO2e/functional unit)	Reduction assessment (%)
ACQLEVPET060	Italy	per litre of water	0.36	0.37	-2.69%
ACQLEVPET033	Italy	per litre of water	0.36	0.36	-0.73%
ACQLEVPET050 Frizzante	Italy	per litre of water	0.21	0.22	-4.40%
ACQLEVPET050 Naturale	Italy	per litre of water	0.17	0.18	-3.06%
ACQLEVPET075	Italy	per litre of water	0.23	0.26	-13.22%
ACQLEVPET100 Frizzante	Italy	per litre of water	0.23	0.25	-6.87%
ACQLEVPET100 Naturale	Italy	per litre of water	0.19	0.21	-8.10%

ACQLEVPET150 Frizzante	Italy	per litre of water	0.19	0.20	-2.16%
ACQLEVPET150 Naturale	Italy	per litre of water	0.17	0.18	-4.00%
ACQLEVPET200 Naturale	Italy	per litre of water	0.17	0.18	-8.20%
ACQLEVPET050	Italy	per litre of water	0.18	0.19	-4.24%
ACQLEVPET100	Italy	per litre of water	0.20	0.22	-6.95%
ACQLEVPET150	Italy	per litre of water	0.18	0.18	-4.00%
ACQLEVVAR050 Frizzante	Italy	per litre of water	0.35	0.34	2.14%
ACQLEVVAR050 Naturale	Italy	per litre of water	0.35	0.34	2.14%
ACQLEVVAR075 Frizzante	Italy	per litre of water	0.35	0.34	2.93%
ACQLEVVAR075 Naturale	Italy	per litre of water	0.35	0.34	2.95%
ACQLEVVAR100 Frizzante	Italy	per litre of water	0.29	0.28	2.32%
ACQLEVVAR100 Lievemente Frizzante	Italy	per litre of water	0.29	0.28	2.32%
ACQLEVVAR100 Naturale	Italy	per litre of water	0.29	0.28	2.32%
ACQLEVVAR050	Italy	per litre of water	0.35	0.34	2.14%
ACQLEVVAR075	Italy	per litre of water	0.35	0.34	2.94%
ACQLEVVAR100	Italy	per litre of water	0.29	0.28	2.32%
ACQPANPET050	Italy	per litre of water	0.26	0.27	-3.68%
ACQPANPET075	Italy	per litre of water	0.27	0.27	-1.98%
ACQPANPET150	Italy	per litre of water	0.20	0.19	4.57%
ACQPANVAP025	Italy	per litre of water	0.92	1.01	-8.98%
ACQPANVAP050	Italy	per litre of water	0.76	No Sales	
ACQPANVAP075	Italy	per litre of water	0.80	0.88	-8.44%
ACQPANVAR050	Italy	per litre of water	0.30	0.28	5.10%
ACQPANVAR075	Italy	per litre of water	0.31	0.30	3.94%
ACQPANVAR100	Italy	per litre of water	0.29	0.28	3.96%
ACQPANPET050	Italy	per litre of water	0.26	0.27	-3.68%
ACQPANPET100	Italy	per litre of water	0.26	No Sales	
ACQPANPET150	Italy	per litre of water	0.20	0.19	4.57%
ACQPANVAP075	Italy	per litre of water	0.80	0.88	-8.44%
ACQPANPET100	Italy	per litre of water	0.26	No Sales	
ACQPAN PET CL.100	UNITED STATES	per litre of water	0.53	0.59	-11.18%
ACQPAN PET CL.150	GERMANY	per litre of water	0.27	0.28	-3.11%
ACQPAN PET CL.33	UNITED STATES	per litre of water	0.78	No Sales	
ACQPAN PET CL.50	GERMANY	per litre of water	0.30	0.32	-7.74%

ACQPAN PET CL.50	UNITED STATES	per litre of water	0.52	0.57	-9.59%
ACQPAN PET CL.75	UNITED STATES	per litre of water	0.53	0.58	-8.40%
ACQPAN VAP CL.100	GERMANY	per litre of water	0.68	0.67	0.39%
ACQPAN VAP CL.100	UNITED STATES	per litre of water	1.00	1.03	-2.96%
ACQPAN VAP CL.25	GERMANY	per litre of water	0.91	0.91	0.01%
ACQPAN VAP CL.25	UNITED STATES	per litre of water	1.31	1.35	-2.83%
ACQPAN VAP CL.50	UNITED STATES	per litre of water	1.12	1.15	-2.86%
ACQPAN VAP CL.75	GERMANY	per litre of water	0.82	0.82	0.23%
ACQPAN VAP CL.75	UNITED STATES	per litre of water	1.18	1.22	-2.88%
ACQPAN VAR CL.100	GERMANY	per litre of water	0.45	0.52	-13.84%
ACQPAN VAR CL.25	GERMANY	per litre of water	0.64	0.75	-14.59%
ACQPAN VAR CL.50	GERMANY	per litre of water	0.45	0.53	-13.77%
ACQPAN VAR CL.75	GERMANY	per litre of water	0.48	0.56	-13.89%
ACQPAN PET CL.150	SWITZERLAND	per litre of water	0.21	0.22	-5.91%
ACQPAN PET CL.50	SWITZERLAND	per litre of water	0.29	0.32	-9.55%
ACQPAN VAP CL.75	SWITZERLAND	per litre of water	0.74	No Sales	
ACQPAN VAP CL.25	SWITZERLAND	per litre of water	No Sales	0.85	
ACQPAN VAR CL.100	SWITZERLAND	per litre of water	0.34	0.40	-15.81%
ACQPAN VAR CL.25	SWITZERLAND	per litre of water	0.54	0.64	-15.20%
ACQPAN VAR CL.50	SWITZERLAND	per litre of water	0.38	0.44	-14.55%
ACQPAN VAR CL.75	SWITZERLAND	per litre of water	0.37	0.44	-15.74%
ACQSPEPET033	Italy	per litre of water	0.41	0.44	-8.49%
ACQSPEPET050	Italy	per litre of water	0.30	0.34	-10.62%
ACQSPEPET075	Italy	per litre of water	0.31	0.35	-12.73%
ACQSPEPET100	Italy	per litre of water	0.26	0.32	-16.73%
ACQSPEPET125	Italy	per litre of water	0.26	0.29	-9.67%
ACQSPEVAP025	Italy	per litre of water	0.78	0.75	3.54%
ACQSPEVAP050	Italy	per litre of water	0.69	0.67	3.56%
ACQSPEVAP075	Italy	per litre of water	0.73	0.69	5.39%
ACQSPEVAR050	Italy	per litre of water	0.34	0.31	8.60%
ACQSPEVAR075	Italy	per litre of water	0.34	0.31	8.46%
ACQSPEVAR100	Italy	per litre of water	0.31	0.28	9.62%
ACQSPEPET050	Italy	per litre of water	0.30	0.34	-10.62%
ACQSPEPET100	Italy	per litre of water	0.26	0.32	-16.73%
ACQSPEPET125	Italy	per litre of water	0.26	0.29	-9.67%

ACQSPE PET CL.100	AFRICA	per litre of water	0.61	0.62	-2.67%
ACQSPE PET CL.100	ASIA	per litre of water	0.64	0.60	6.52%
ACQSPE PET CL.100	BENELUX	per litre of water	0.31	0.31	2.08%
ACQSPE PET CL.100	CANADA	per litre of water	0.50	0.52	-3.47%
ACQSPE PET CL.100	SWITZERLAND	per litre of water	0.24	0.28	-12.12%
ACQSPE PET CL.100	GERMANY	per litre of water	0.32	0.33	-4.19%
ACQSPE PET CL.100	CINA	per litre of water	No Sales	0.60	
ACQSPE PET CL.100	SPAIN	per litre of water	0.38	0.40	-5.25%
ACQSPE PET CL.100	FRANCE	per litre of water	0.29	0.31	-7.57%
ACQSPE PET CL.100	GREECE	per litre of water	0.37	0.38	-3.96%
ACQSPE PET CL.100	JAPAN	per litre of water	0.64	0.60	6.52%
ACQSPE PET CL.100	LATAM	per litre of water	0.55	0.58	-5.91%
ACQSPE PET CL.100	LIBANO	per litre of water	0.68	0.70	-2.96%
ACQSPE PET CL.100	MALTA	per litre of water	0.37	0.38	-3.96%
ACQSPE PET CL.100	MIDDLE EAST	per litre of water	0.68	0.70	-2.96%
ACQSPE PET CL.100	NORD EUROPA	per litre of water	0.37	0.38	-3.96%
ACQSPE PET CL.100	Rest of World	per litre of water	0.59	0.52	13.73%
ACQSPE PET CL.100	PACIFIC	per litre of water	0.64	0.60	6.52%
ACQSPE PET CL.100	POLAND	per litre of water	0.37	0.38	-3.96%
ACQSPE PET CL.100	RUSSIA	per litre of water	0.29	0.38	-23.50%
ACQSPE PET CL.100	SUD EST EUROPA	per litre of water	0.37	0.38	-3.96%
ACQSPE PET CL.100	UNITED KINGDOM	per litre of water	0.34	0.35	-2.49%
ACQSPE PET CL.100	UNITED STATES	per litre of water	0.54	0.57	-4.76%
ACQSPE PET CL.100	Unit Ar Emir	per litre of water	No Sales	0.44	
ACQSPE PET CL.100	Denmark	per litre of water	0.34	No Sales	
ACQSPE PET CL.125	SWITZERLAND	per litre of water	0.24	0.27	-9.05%
ACQSPE PET CL.125	GERMANY	per litre of water	0.32	0.32	-1.57%
ACQSPE PET CL.33	AFRICA	per litre of water	No Sales	0.83	
ACQSPE PET CL.33	FRANCE	per litre of water	No Sales	0.50	
ACQSPE PET CL.33	MIDDLE EAST	per litre of water	No Sales	0.80	
ACQSPE PET CL.33	SUD EST EUROPA	per litre of water	No Sales	0.53	
ACQSPE PET CL.50	AFRICA	per litre of water	0.66	0.68	-2.38%
ACQSPE PET CL.50	ASIA	per litre of water	0.69	0.65	6.82%
ACQSPE PET CL.50	BENELUX	per litre of water	0.35	0.35	1.81%
ACQSPE PET CL.50	CANADA	per litre of water	0.53	0.55	-3.29%
ACQSPE PET CL.50	SWITZERLAND	per litre of water	0.30	0.33	-10.25%
ACQSPE PET CL.50	CINA	per litre of water	0.69	0.65	5.40%

ACQSPE PET CL.50	GERMANY	per litre of water	0.33	0.34	-4.17%
ACQSPE PET CL.50	SPAIN	per litre of water	0.41	0.43	-4.95%
ACQSPE PET CL.50	FRANCE	per litre of water	0.34	0.37	-6.49%
ACQSPE PET CL.50	GREECE	per litre of water	0.38	0.39	-3.87%
ACQSPE PET CL.50	JAPAN	per litre of water	0.69	0.65	6.82%
ACQSPE PET CL.50	LATAM	per litre of water	0.59	0.63	-5.46%
ACQSPE PET CL.50	LIBANO	per litre of water	0.64	0.66	-3.09%
ACQSPE PET CL.50	MALTA	per litre of water	0.38	0.39	-3.87%
ACQSPE PET CL.50	MIDDLE EAST	per litre of water	0.64	0.66	-3.09%
ACQSPE PET CL.50	NORD EUROPA	per litre of water	0.38	0.39	-3.87%
ACQSPE PET CL.50	Rest of World	per litre of water	0.66	0.61	7.89%
ACQSPE PET CL.50	PACIFIC	per litre of water	0.69	0.65	6.82%
ACQSPE PET CL.50	POLAND	per litre of water	0.38	0.39	-3.87%
ACQSPE PET CL.50	RUSSIA	per litre of water	0.34	0.43	-20.57%
ACQSPE PET CL.50	SUD EST EUROPA	per litre of water	0.38	0.39	-3.87%
ACQSPE PET CL.50	UNITED KINGDOM	per litre of water	0.37	0.38	-2.31%
ACQSPE PET CL.50	UNITED STATES	per litre of water	0.54	0.57	-4.73%
ACQSPE PET CL.50	Unit Ar Emir	per litre of water	No Sales	0.45	
ACQSPE PET CL.50	Denmark	per litre of water	0.36	0.35	3.62%
ACQSPE VAP CL.100	AFRICA	per litre of water	1.16	1.16	-0.53%
ACQSPE VAP CL.100	ASIA	per litre of water	1.21	1.12	8.34%
ACQSPE VAP CL.100	GERMANY	per litre of water	0.63	0.62	1.96%
ACQSPE VAP CL.100	JAPAN	per litre of water	1.21	1.12	8.34%
ACQSPE VAP CL.100	LATAM	per litre of water	1.06	1.09	-2.90%
ACQSPE VAP CL.100	MIDDLE EAST	per litre of water	1.25	1.26	-1.04%
ACQSPE VAP CL.100	NORD EUROPA	per litre of water	0.69	0.70	-0.78%
ACQSPE VAP CL.100	Rest of World	per litre of water	1.22	1.11	9.83%
ACQSPE VAP CL.100	PACIFIC	per litre of water	1.21	1.12	8.34%
ACQSPE VAP CL.100	SUD EST EUROPA	per litre of water	0.69	0.70	-0.78%
ACQSPE VAP CL.100	CINA	per litre of water	No Sales	1.12	
ACQSPE VAP CL.100	UNITED KINGDOM	per litre of water	0.67	0.67	-0.40%
ACQSPE VAP CL.100	UNITED STATES	per litre of water	1.00	1.03	-2.62%
ACQSPE VAP CL.100	Unit Ar Emir	per litre of water	No Sales	0.93	
ACQSPE VAP CL.100	Denmark	per litre of water	0.72	No Sales	
ACQSPE VAP CL.150	ASIA	per litre of water	No Sales	1.38	

ACQSPE VAP CL.150	SWITZERLAND	per litre of water	No Sales	0.71	
ACQSPE VAP CL.150	GERMANY	per litre of water	No Sales	0.78	
ACQSPE VAP CL.150	FRANCE	per litre of water	No Sales	0.77	
ACQSPE VAP CL.150	NORD EUROPA	per litre of water	No Sales	0.87	
ACQSPE VAP CL.150	Rest of World	per litre of water	No Sales	1.18	
ACQSPE VAP CL.150	PACIFIC	per litre of water	No Sales	1.38	
ACQSPE VAP CL.25	AFRICA	per litre of water	1.47	1.47	0.42%
ACQSPE VAP CL.25	ASIA	per litre of water	1.52	1.40	8.41%
ACQSPE VAP CL.25	CANADA	per litre of water	1.09	1.19	-8.49%
ACQSPE VAP CL.25	CINA	per litre of water	1.53	1.42	7.31%
ACQSPE VAP CL.25	CRUISERS	per litre of water	1.32	1.26	4.55%
ACQSPE VAP CL.25	GERMANY	per litre of water	0.80	0.78	1.91%
ACQSPE VAP CL.25	SPAIN	per litre of water	0.95	0.95	-0.10%
ACQSPE VAP CL.25	FRANCE	per litre of water	No Sales	No Sales	
ACQSPE VAP CL.25	GREECE	per litre of water	0.86	0.86	0.71%
ACQSPE VAP CL.25	JAPAN	per litre of water	1.52	1.40	8.41%
ACQSPE VAP CL.25	LATAM	per litre of water	1.35	1.38	-1.70%
ACQSPE VAP CL.25	LIBANO	per litre of water	1.49	1.49	-0.09%
ACQSPE VAP CL.25	MESSICO	per litre of water	1.24	1.28	-2.71%
ACQSPE VAP CL.25	MIDDLE EAST	per litre of water	1.49	1.49	-0.09%
ACQSPE VAP CL.25	NORD EUROPA	per litre of water	0.86	0.86	0.71%
ACQSPE VAP CL.25	PACIFIC	per litre of water	1.52	1.40	8.41%
ACQSPE VAP CL.25	POLAND	per litre of water	0.86	0.86	0.71%
ACQSPE VAP CL.25	RUSSIA	per litre of water	0.95	1.06	-10.65%
ACQSPE VAP CL.25	SUD EST				
ACQSPE VAP CL.25	EUROPA	per litre of water	0.86	0.86	0.71%
ACQSPE VAP CL.25	TURKEY	per litre of water	1.49	1.49	-0.09%
ACQSPE VAP CL.25	UNITED KINGDOM	per litre of water	0.86	0.86	-0.22%
ACQSPE VAP CL.25	UNITED STATES	per litre of water	1.23	1.26	-2.29%
ACQSPE VAP CL.25	Unit Ar Emir	per litre of water	No Sales	1.18	
ACQSPE VAP CL.25	Denmark	per litre of water	0.91	No Sales	
ACQSPE VAP CL.50	AFRICA	per litre of water	1.34	1.35	-0.64%
ACQSPE VAP CL.50	ASIA	per litre of water	1.40	1.30	7.67%
ACQSPE VAP CL.50	CANADA	per litre of water	0.98	1.10	-10.67%
ACQSPE VAP CL.50	CINA	per litre of water	1.40	1.30	7.50%
ACQSPE VAP CL.50	SPAIN	per litre of water	0.85	0.85	-0.37%
ACQSPE VAP CL.50	GREECE	per litre of water	0.77	0.78	-0.89%
ACQSPE VAP CL.50	JAPAN	per litre of water	1.40	1.30	7.67%
ACQSPE VAP CL.50	LATAM	per litre of water	1.23	1.27	-2.86%

CARBON TRUST ASSURANCE LIMITED

4th Floor Dorset House, 27-45 Stamford St, London SE1 9NT

T: +44 (0)20 7170 7000 F: +44 (0)20 7170 7020 www.carbontrust.com

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ACQSPE VAP CL.50	MESSICO	per litre of water	1.13	1.18	-4.01%
ACQSPE VAP CL.50	MIDDLE EAST	per litre of water	1.35	1.37	-1.18%
ACQSPE VAP CL.50	NORD EUROPA	per litre of water	0.77	0.78	-0.89%
ACQSPE VAP CL.50	Rest of World	per litre of water	1.28	1.22	5.09%
ACQSPE VAP CL.50	PACIFIC	per litre of water	1.40	1.30	7.67%
ACQSPE VAP CL.50	RUSSIA	per litre of water	0.84	0.95	-11.84%
ACQSPE VAP CL.50	SUD EST EUROPA	per litre of water	0.77	0.78	-0.89%
ACQSPE VAP CL.50	UNITED KINGDOM	per litre of water	0.77	0.77	-0.51%
ACQSPE VAP CL.50	UNITED STATES	per litre of water	1.12	1.15	-2.67%
ACQSPE VAP CL.50	Unit Ar Emir	per litre of water	No Sales	1.05	
ACQSPE VAP CL.50	Denmark	per litre of water	0.82	No Sales	
ACQSPE VAP CL.75	AFRICA	per litre of water	1.38	1.38	-0.33%
ACQSPE VAP CL.75	ASIA	per litre of water	1.43	1.33	7.94%
ACQSPE VAP CL.75	BENELUX	per litre of water	0.68	0.73	-6.07%
ACQSPE VAP CL.75	CANADA	per litre of water	1.02	1.12	-8.81%
ACQSPE VAP CL.75	SWITZERLAND	per litre of water	0.66	No Sales	
ACQSPE VAP CL.75	CINA	per litre of water	1.43	1.33	7.76%
ACQSPE VAP CL.75	GERMANY	per litre of water	0.77	0.76	2.01%
ACQSPE VAP CL.75	SPAIN	per litre of water	0.89	0.89	-0.03%
ACQSPE VAP CL.75	FRANCE	per litre of water	0.73	0.74	-1.78%
ACQSPE VAP CL.75	GREECE	per litre of water	0.84	0.84	-0.49%
ACQSPE VAP CL.75	JAPAN	per litre of water	1.43	1.33	7.94%
ACQSPE VAP CL.75	LATAM	per litre of water	1.26	1.29	-2.53%
ACQSPE VAP CL.75	LIBANO	per litre of water	1.47	1.48	-0.81%
ACQSPE VAP CL.75	MESSICO	per litre of water	1.21	1.26	-3.52%
ACQSPE VAP CL.75	MIDDLE EAST	per litre of water	1.47	1.48	-0.81%
ACQSPE VAP CL.75	NORD EUROPA	per litre of water	0.84	0.84	-0.49%
ACQSPE VAP CL.75	Rest of World	per litre of water	1.28	1.20	7.18%
ACQSPE VAP CL.75	PACIFIC	per litre of water	1.43	1.33	7.94%
ACQSPE VAP CL.75	POLAND	per litre of water	0.84	0.84	-0.49%
ACQSPE VAP CL.75	RUSSIA	per litre of water	0.86	0.97	-11.43%
ACQSPE VAP CL.75	SUD EST EUROPA	per litre of water	0.84	0.84	-0.49%
ACQSPE VAP CL.75	TURKEY	per litre of water	1.47	1.48	-0.81%
ACQSPE VAP CL.75	UNITED KINGDOM	per litre of water	0.82	0.82	-0.16%
ACQSPE VAP CL.75	UNITED STATES	per litre of water	1.19	1.22	-2.27%

ACQSPE VAP CL.75	Unit Ar Emir	per litre of water	No Sales	1.12	
ACQSPE VAP CL.75	Denmark	per litre of water	0.86	No Sales	
ACQSPE VAR CL.100	BENELUX	per litre of water	0.38	0.36	6.46%
ACQSPE VAR CL.100	SWITZERLAND	per litre of water	0.27	0.28	-3.75%
ACQSPE VAR CL.100	GERMANY	per litre of water	0.38	0.39	-4.09%
ACQSPE VAR CL.100	FRANCE	per litre of water	0.39	0.40	-2.20%
ACQSPE VAR CL.25	BENELUX	per litre of water	0.61	0.58	5.15%
ACQSPE VAR CL.25	SWITZERLAND	per litre of water	0.47	0.49	-3.75%
ACQSPE VAR CL.25	GERMANY	per litre of water	0.56	0.59	-4.69%
ACQSPE VAR CL.25	FRANCE	per litre of water	0.64	0.66	-2.70%
ACQSPE VAR CL.25	Denmark	per litre of water	0.87	No Sales	
ACQSPE VAR CL.25	NORD EUROPA	per litre of water	0.86	0.70	22.63%
ACQSPE VAR CL.50	BENELUX	per litre of water	0.43	0.41	5.44%
ACQSPE VAR CL.50	SWITZERLAND	per litre of water	0.32	0.34	-4.05%
ACQSPE VAR CL.50	GERMANY	per litre of water	0.40	0.42	-4.92%
ACQSPE VAR CL.50	FRANCE	per litre of water	0.45	0.46	-2.83%
ACQSPE VAR CL.50	Denmark	per litre of water	0.62	No Sales	
ACQSPE VAR CL.50	NORD EUROPA	per litre of water	0.62	0.49	25.84%
ACQSPE VAR CL.75	BENELUX	per litre of water	0.43	0.40	5.50%
ACQSPE VAR CL.75	SWITZERLAND	per litre of water	0.30	0.32	-4.50%
ACQSPE VAR CL.75	GERMANY	per litre of water	0.42	0.44	-4.88%
ACQSPE VAR CL.75	Denmark	per litre of water	0.63	No Sales	
ACQSPE VAR CL.75	NORD EUROPA	per litre of water	0.63	0.52	20.21%
ACQSPE PET CL.100	Rest of World	per litre of water	0.59	0.52	13.73%
ACQSPE PET CL.33	Rest of World	per litre of water	No Sales	0.53	
ACQSPE PET CL.50	Rest of World	per litre of water	0.66	0.61	7.89%
ACQSPE VAP CL.100	Rest of World	per litre of water	1.22	1.11	9.83%
ACQSPE VAP CL.150	Rest of World	per litre of water	No Sales	1.18	
ACQSPE VAP CL.25	Rest of World	per litre of water	1.32	1.26	4.55%
ACQSPE VAP CL.50	Rest of World	per litre of water	1.28	1.22	5.09%
ACQSPE VAP CL.75	Rest of World	per litre of water	1.28	1.20	7.18%
ACQSPE VAR CL.100	Rest of World	per litre of water	No Sales	0.47	
ACQSPE VAR CL.25	Rest of World	per litre of water	No Sales	0.70	
ACQSPE VAR CL.50	Rest of World	per litre of water	No Sales	0.49	
ACQSPE VAR CL.75	Rest of World	per litre of water	No Sales	0.52	

Appendix 3: Grouped Brand Footprints

Brand	Geographic Area	2018	2021
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		Net kgCO ₂ e per litre not rounded	Net kgCO ₂ e per litre, rounded	Net kgCO ₂ e per litre not rounded	Net kgCO ₂ e per litre, rounded
Levissima	Italy and Malta	228.19	220	194.85	190
San Pellegrino	Global	609.90	600	565.73	550
Acqua Panna	Italy	274.98	280	250.19	260
Acqua Panna	Germany	630.08	650	530.32	550
Acqua Panna	Switzerland	429.92	450	333.23	340
Acqua Panna	United States	932.53	950	863.07	850

Brand	Geographic Area	Net gCO ₂ e per litre not rounded		Reduction Absolute
		2018	2021	
Levissima	Italy and Malta	228.19	194.85	-14.61%
S. Pellegrino	Global	609.90	565.73	-7.24%
Acqua Panna	Italy	274.98	250.19	-9.02%
Acqua Panna	Germany	630.08	530.32	-15.83%
Acqua Panna	Switzerland	429.92	333.23	-22.49%
Acqua Panna	United States	932.53	863.07	-7.45%

