

# STATEMENT

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## **Introduction**

**DNV Business Assurance USA, Inc. (DNV)** has been commissioned by the management of EURO3PLAST S.p.A. to carry out an independent verification of its GHG emissions relevant to the 2022 calendar year. EURO3PLAST S.p.A has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of EURO3PLAST S.p.A. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including EURO3PLAST S.p.A .

## **Verification Objective**

The verification objective is to assess conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes, within the scope of the verification related to: the 2022 organization's GHG inventories - as described in the GHG emission report "EURO3PLAST SpA Corporate Carbon Footprint" rev.3 issued in September-2023 and the organization's GHG related controls.

## **Verification Scope**

2022 Greenhouse Gas (GHG) emissions inventory which include direct GHG emissions, indirect energy GHG emissions and other significant GHG indirect emissions (Category 3 - Indirect GHG emissions from transport, Category 4 - indirect GHG emissions from products and services used by an organization and Category 5 – Indirect GHG emission from use of products produced by the organization.

## **Verification Level of Assurance**

The verification was conducted by DNV to a limited level of assurance with the eventual modifications reported in the below Verification opinion.

## **Materiality Level**

Errors / omissions which represent, single or aggregated, the 5% of total emissions are considered material.

## **Verification Criteria**

- ISO 14064-1:2018: Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

## **Verification Protocol**

- ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

### Operational Boundary

- Operational control consolidation approach
- Site of Viale del Lavoro,45 – 36021 Barbarano Vicentino (VI) Italia
- Reporting Period: 1 January 2022 to 31 December 2022

### 2022 Verified GHG Emissions in t CO2-eq (\*)

Category 1 Direct Emissions	476
Category 2 Energy Indirect Emissions (Location based)	763
Category 3 Indirect Emissions from Transportation	552
Category 4: Indirect GHG emissions from products used by organization	4 675
Category 5: Indirect GHG emission from the use of products produced by the org.	1 150
(*) CO2 biogenic emissions are not included	

### Assurance Opinion

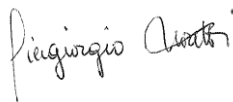
Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2022 GHG Emissions Inventory of EURO3PLAST S.p.A as DNV found no evidence that the assertions reported in the aforementioned Report are not:

- materially correct;
- a fair representation of the GHG emissions information; and
- prepared in accordance with the Verification Criteria

### Independence

DNV was not involved in the preparation of any part of EURO3PLAST S.p.A data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.  
12 December 2023





Lead Verifier  
**Piergiorgio Moretti**

Technical Reviewer  
**Francisco Zamarron**

Approver  
**Shruthi Bachamanda**



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