

# STATEMENT

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## **Introduction**

**DNV Business Assurance USA, Inc. (DNV)** has been commissioned by the management of SISPI SPA to carry out independent verification of its GHG emissions. These assertions are relevant to 2021 calendar year.

## **Verification Objective**

The objective of this verification is to verify conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programs, within the scope of the verification related to: the organization's GHG emissions inventory - as described in SISPI SPA's GHG emission report inventory – Inventory year 2021 rev.1.0 of the 13/06/2022 - and the organization's GHG-related controls.

## **Verification Scope**

2021 Greenhouse Gas (GHG) emissions inventory which includes direct GHG emissions, indirect energy GHG emissions, and other significant GHG indirect emissions.

## **Verification Level of Assurance**

The verification was conducted by DNV to a reasonable level of assurance with the qualification reported in the below Verification Conclusions.

## **Materiality Level**

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

## **Verification Criteria**

- ISO14064-1:2018 - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

## **Verification Methodology**

- ISO 14064-3: 2006: Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.

## **Organizational and Reporting Boundaries**

- Site of: Viale Ammiraglio Denti di Piraino, 7, PA, 90100, PALERMO, Italy
- Reporting Period: 01/01/2021 to 31/12/2021
- Reporting approach: Operational control

**Verified GHG Emissions (\*)**

|  | <b>2021</b>                |
|--|----------------------------|
|  | <b>t CO<sub>2</sub>-eq</b> |
| Category 1: Direct GHG emissions   | 11                         |
| Category 2: indirect GHG emissions from energy consumption (location-based approach) | 156                        |
| Category 2: indirect GHG emissions from energy consumption (market-based approach)   | 0                          |
| Category 3: indirect GHG emissions from transportation                               | 36                         |
| Category 4: indirect GHG emissions from products and services                        | 5                          |
| (*) without including biogenic emissions   |                            |

**Assurance Opinion**

Based on the verification process conducted by DNV, we provide a reasonable assurance of the GHG Emissions Inventory Carbon Footprint report 2021 for SISPI SPA as reported in the aforementioned Report as DNV found to be.

- materially correct;
- a fair representation of the Corporate GHG emissions; and
- prepared in accordance with the *Reporting Criteria*

**Independence**

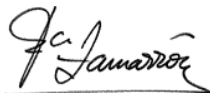
DNV was not involved in the preparation of any part of SISPI SPA’s data or report. We adopt a balanced approach toward all stakeholders when performing our evaluation.

**DNV Business Assurance USA, Inc.**

**DATE: 07/20/2022**




Lead Verifier  
**Antonio Russo**



Technical Reviewer  
**Francisco Zamarron**



Approver  
**David Tellez (Regional Manager SCPA USA)**



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