STATEMENT

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of SISPI-SISTEMA PALERMO INNOVAZIONE S.p.A. to carry out an independent verification of its GHG emissions relevant to the 2022 calendar year. SISPI-SISTEMA PALERMO INNOVAZIONE 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 SISPI-SISTEMA PALERMO INNOVAZIONE S.p.A. assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including SISPI-SISTEMA PALERMO INNOVAZIONE 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 “Quantificazione e rendicontazione delle emissioni di gas ad effetto serra secondo UNI EN ISO 14064/1:2019 “ rev. 14 september 2023 and the organization's GHG related controls.

Verification Scope

2022 Greenhouse Gas (GHG) emissions inventory which include Category 1 Direct GHG emissions, Category 2 Indirect GHG emissions from energy consumption and other significant GHG indirect emissions (Category 3 - Indirect GHG emissions from transport and Category 4 Indirect GHG emissions from goods and services used 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 Protocols

- 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
- Sites of:
    - Viale Ammiraglio Denti di Piraino, 7, PA, 90100, PALERMO, Italy
- Reporting Period: 1 January 2022 to 31 December 2022

2022 Verified GHG Emissions in t $CO_{2\text{-eq}}$ (*)

Category 1 Direct Emissions	4
Category 2 Indirect GHG emissions from energy consumption (Location based)	140
Category 3 indirect GHG emissions from transport	68
Category 4 Indirect GHG emissions from goods and services used by the organization	202

(*) 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 SISPI – SISTEMA PALERMO INNOVAZIONE 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 SISPI - SISTEMA PALERMO INNOVAZIONE S.p.A data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.
2 May 2024

Lead Verifier	Technical Reviewer	Approver
Antonio Russo	**Francisco Zamarron**	**Shruthi Bachamanda**

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