

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 greenhouse gas (GHG) emissions relevant to the 2023 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. Our 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 organization's 2023 GHG inventories, as described in the GHG emission report, "Anno 2023 - Quantificazione e rendicontazione delle emissioni di gas ad effetto serra secondo la norma ISO 14064/1:2018" rev. 17 september 2024, and the organization's GHG related controls.

Verification Scope

2023 GHG emissions inventory which includes 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, Category 4 - Indirect GHG emissions from goods and services used by the organization, and Category 6 - Indirect Emissions from other sources (Water supply treatment, Waste disposal and Home working)].

Verification Level of Assurance

The verification was conducted by DNV to a limited level of assurance with the qualification 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:
 - Viale Ammiraglio Denti di Piraino, 7, PA, 90100, PALERMO, Italy
- Reporting Period: 1 January 2023 to 31 December 2023

2023 Verified GHG Emissions in t CO₂-eq (*)

Category 1 Direct Emissions	8
Category 2 Indirect GHG emissions from energy consumption (Location based)	138
Category 3 indirect GHG emissions from transport	113
Category 4 Indirect GHG emissions from goods and services used by the organization	265
Category 6 Indirect GHG emissions from other sources	111

(*) CO₂ biogenic emissions are not included.

Assurance Opinion

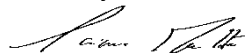
Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2023 GHG Emissions Inventory of SISPI – SISTEMA PALERMO INNOVAZIONE S.p.A. as DNV found no evidence that the assertions reported in the aforementioned Report are not:

- 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.
7 January 2025



Lead Verifier
Scipione Daniele Mortato



Technical Reviewer
Francisco Zamarron

Approver
Shruthi Bachamanda



This Statement is for the sole use and benefit of the party contracting with DNV Business Assurance USA, Inc. to produce this Statement (the “Client”). Any use of or reliance on this document by any party other than the Client shall be at the sole risk of such party. In no event will DNV or any of its parent or affiliate companies, or their respective directors, officers, shareholders, employees or subcontractors, be liable to any other party regarding any statements, findings, conclusions or other content in this Statement, or for any use of, reliance on, accuracy, or adequacy of this Statement.