

# STATEMENT

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## 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 2024 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 organization's 2024 GHG inventories - as described in the GHG emission report, "ALL2\_Report GHG\_anno 2024\_08.10.2025" rev. October 2025, and the organization's GHG related controls.

## Verification Scope

2024 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 transportation, Category 4 Indirect GHG emissions from goods and services used by the organization) and Category 6 Indirect emissions from other sources.

## 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 2024 to 31 December 2024

## 2024 Verified GHG Emissions in t CO<sub>2</sub>-eq (\*)

Category 1 Direct Emissions	0,85
Category 2 Indirect GHG emissions from energy consumption (Location based)	158,26
Category 2 Indirect GHG emissions from energy consumption (Market based)	0,00
Category 3 indirect GHG emissions from transportation	95,65
Category 4 Indirect GHG emissions from goods and services used by the organization	322,87
Category 6 Indirect GHG emissions from other sources	0,62

(\*) CO<sub>2</sub> biogenic emissions are not included.

## Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2024 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.'s data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.  
24 November 2025



Lead Verifier  
**Daniele Mortato**



Technical Reviewer  
**Piergiorgio Moretti**

Approver  
**Shruthi Bachamanda**



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