

# STATEMENT

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## Introduction

**DNV Business Assurance USA, Inc. (DNV)** has been commissioned by the management of WIND TRE SPA to carry out an independent verification of its GHG emissions relevant to the 2023 calendar year.

WIND TRE SPA has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of WIND TRE SPA. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including WIND TRE SPA.

## 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, "Inventario Emissioni di Gas Serra Annov2023" rev. 1.0 issued on 15 July 2024 and the organization's GHG related controls.

## Verification Scope

2023 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 upstream transport and distribution for goods, employee commuting and business traveling; Category 4 - indirect GHG emissions from products used by an organization, and emissions from waste disposal; Category 5- indirect GHG emissions from services purchased by an organizations; 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 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
- Production sites: See Annex A
- Reporting Period: 1 January 2023 to 31 December 2023

### 2023 Verified GHG Emissions in t CO<sub>2</sub>-eq (\*)

Category 1 Direct Emissions	10 465
Category 2 Energy Indirect Emissions (Location based)	66 508
Category 2 Energy Indirect Emissions (Market based)	130 047
Category 3 Indirect Emissions from Transportation	7 890
Category 4 Indirect GHG emissions from products used by organization	312 629
Category 5 Indirect GHG emissions from use / end of life of organization products	53 648
Category 6 other indirect emissions from other sources	3 245

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

### Assurance Opinion

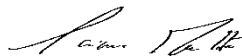
Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2023 GHG Emissions Inventory of WIND TRE SPA as DNV found no evidence that the assertions reported in the aforementioned Report are not:

- 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 WIND TRE SPA’s data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.  
3 September 2024



Lead Verifier  
**Scipione Daniele Mortato**



Technical Reviewer  
**Francisco Zamarron**



Approver  
**Shruthi Bachamanda**



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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.

## Annex A – Sites

### Offices

Area	Regione	Città	Indirizzo
Centro	Marche	ANCONA	VIA TOMBESI 16
<b>Centro</b>	<b>Sardegna</b>	<b>CAGLIARI</b>	<b>PIAZZA DEFFENU 1</b>
Centro	Toscana	FIRENZE	VIA CORRIDONI 37
Centro	Abruzzo	PESCARA	VIA COMUNALE PIANA 21
Centro	Toscana	PISA	VIA LIVORNESE 136
Centro	Lazio	ROMA	VIA CARLO VENEZIANI 56
<b>Centro</b>	<b>Lazio</b>	<b>ROMA</b>	<b>VIA CESARE GIULIO VIOLA 48</b>
<b>Nord Est</b>	<b>Emilia-Romagna</b>	<b>BOLOGNA</b>	<b>VIA DEL FAGGIOLO 1/11</b>
<b>Nord Est</b>	<b>Veneto</b>	<b>MESTRE</b>	<b>VIA TORINO 105</b>
Nord Est	Emilia-Romagna	PARMA	VIALE GIOVANNI RASORI 4
Nord Est	Friuli-Venezia Giulia	UDINE	VIALE VENEZIA 432
Nord Est	Veneto	VERONA	VIA MORGAGNI 18
Nord Ovest	Lombardia	BERGAMO	VIA ZANICA 58
Nord Ovest	Liguria	GENOVA	VIA PACINOTTI 39R
<b>Nord Ovest</b>	<b>Piemonte</b>	<b>IVREA</b>	<b>VIA GUGLIELMO JERVIS 11/D</b>
<b>Nord Ovest</b>	<b>Lombardia</b>	<b>RHO</b>	<b>LARGO METROPOLITANA 5 (SEMPIONE)</b>
Nord Ovest	Lombardia	SONDRIO	VIA GIANOLI 10
Nord Ovest	Piemonte	TORINO	CORSO ENRICO TAZZOLI 215/12A
Sud	Puglia	BARI	VIA ZIPPITELLI 18
Sud	Sicilia	CATANIA	VIA DOMENICO TEMPIO 4
Sud	Calabria	CATANZARO	VIA DELLA LACINA 62
Sud	Sicilia	PALERMO	PIAZZALE GIROLAMO LI CAUSI 2
<b>Sud</b>	<b>Campania</b>	<b>POZZUOLI</b>	<b>VIA CAMPI FLEGREI 34</b>

### Technological Points

- n. 736 in the Northwest area
- n. 184 in the Northeast area
- n. 235 in the center area
- n. 236 in the southern area