STATEMENT

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 2022 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 2022 organization's GHG inventories - as described in the GHG emission report "Inventario emissioni di gas serra – Anno 2022" rev. 17.11.2023 and the organization's GHG related controls.

Verification Scope

2022 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 and Category 4 - indirect GHG emissions from products used by an organizations, 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 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
- Headquarters at Largo Metropolitana, 5- Rho – Italy and office sites listed in Annex A
- Reporting Period: 1 January 2022 to 31 December 2022

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

Category 1 Direct Emissions	8 662
Category 2 Energy Indirect Emissions (Location based)	68 853
Category 2 Energy Indirect Emissions (Market based)	134 788
Category 3 Indirect Emissions from Transportation	7 704
Category 4: Indirect GHG emissions from products used by organization	164 190
Category 5: Indirect GHG emissions from use / end of life of organization products	35 545
Category 6: other indirect emissions from other sources	1 568

(*) 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 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.
29 December 2023

ANAB
ANSI National Accreditation Board
ACCREDITED
ISO 14065
VERIFICATION BODY

Lead Verifier	Technical Reviewer	Approver
Daniele Mortato	**Francisco Zamarron**	**Shruthi Bachamanda**

The purpose of the DNV group of companies is to promote safe and sustainable futures. The USA & Canada Sustainability team is part of DNV Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. www.dnv.com/sustainability

Statement Annex - Office Sites

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

1391 technological locations grouped by geographical area to which they belong:

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