

STATEMENT

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of EURO3PLAST S.p.A. to carry out an independent verification of its greenhouse gas (GHG) emissions relevant to the 2024 calendar year.

EURO3PLAST 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 EURO3PLAST S.p.A. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including EURO3PLAST 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 "Euro3Plast SpA Corporate Carbon Footprint" rev. 01 issued in 10-04-2025 and the organization's GHG related controls.

Verification Scope

2024 GHG emissions inventory which include: Direct GHG emissions (Cat. 1), Indirect energy GHG emissions (Cat. 2), Indirect GHG emissions from transportation (Cat. 3), Indirect GHG emissions from products and services used by the organization (Cat. 4), and Indirect GHG emissions from use of the organization products (Cat. 5).

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:
 - Viale del Lavoro, 45– Frazione Ponte Barbarano Vicentino (Vi) Italy
- Reporting Period: 1 January 2024 to 31 December 2024

2024 Verified GHG Emissions in t CO₂-eq (*)

Category 1 Direct Emissions	437
Category 2 Energy Indirect Emissions (Location based)	704
Category 3 Indirect Emissions from Transportation	698
Category 4: Indirect GHG emissions from products used by organization	5 818
Category 5: Indirect GHG emissions from use / end of life of organization products	629

(*) CO₂ 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 EURO3PLAST 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 EURO3PLAST S.p.A. data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.
15 July 2025



Lead Verifier
Piergiorgio Moretti



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.