

# STATEMENT

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## Introduction

**DNV Business Assurance USA, Inc. (DNV)** has been commissioned by the management of ARCODA srl to carry out an independent verification of its greenhouse gas (GHG) emissions relevant to the 2025 calendar year.

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

## 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 reporting year 2025 GHG inventory as described in the GHG emission report, "Inventario delle emissioni di gas a effetto serra (GHG) secondo la ISO 14064-1 Report 2025" rev. 02/03/2026, and the organization's GHG related controls.

## Verification Scope

2025 GHG emissions inventory which includes direct GHG emissions, indirect energy GHG emissions and other significant GHG indirect emissions (Category 3 - indirect GHG emissions from upstream transportation and distribution of goods, employee commuting; Category 4 - indirect GHG emissions from products and services used by an organization; and Category 5 - indirect GHG emissions from products and services of the organization).

## 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 Methodology

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
- Reporting Period: year 2025
- Production Sites of:
  - Via del Brennero , 139 38121 Trento – Italy

### 2025 Verified GHG Emissions in t CO2-eq (\*)

Category 1: Direct Emissions	11
Category 2: Energy Indirect Emissions (Location based)	24
Category 3: Indirect Emissions from Transportation	120
Category 4: Indirect GHG emissions from products and services used by the org.	46
Category 5: Indirect GHG emissions from products and services of the org.	12

### Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the reporting year 2025 GHG Emissions Inventory of ARCODA srl 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 ARCODA srl data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.  
25/03/2026

Lead Verifier  
Marisa Valiani

Technical Reviewer  
Francisco Zamarron

Approver  
Shruthi Bachamanda



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