

STATEMENT

Introduction

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

Almagiva 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 Almagiva S.p.A. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including Almagiva 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 2025 GHG inventories as described in the GHG emission report, "QA-SP-000-0006 Rapporto di inventario GHG 2025_2.0" issued June 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 and business travel; and Category 4 - indirect GHG emissions from products used by an organization, capital goods and emissions from waste disposal).

Verification Level of Assurance

The verification was conducted by DNV to a reasonable 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:
 - Roma Headquarters
Via di Casal Boccone 188-190, 00137 Roma
- Reporting Period: 1 January 2025 to 31 December 2025

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

Category 1 Direct Emissions	542
Category 2 Energy Indirect Emissions (Location based)	719
Category 3 Indirect Emissions from Transportation	2.168
Category 4: Indirect GHG emissions from products used by organization	8.374

(*) CO₂ biogenic emissions are not included.

Assurance Opinion

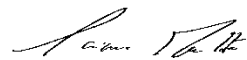
Based on the verification process conducted by DNV, we provide a Reasonable Assurance of the 2025 GHG Emissions Inventory of Almagiva S.p.A. as DNV found the assertions reported in the aforementioned Report to be:

- materially correct;
- a fair representation of the GHG emissions information; and
- prepared in accordance with the Reporting Criteria

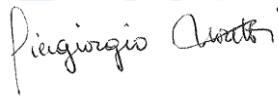
Independence

DNV was not involved in the preparation of any part of Almagiva S.p.A.'s data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.
21 July 2026



Lead Verifier
Scipione Daniele Mortato



Technical Reviewer
Piergiorgio Moretti

Approver
Nina Diaz



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