

# STATEMENT

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## **Introduction**

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of RIFREDI SOCIETA COOPERATIVA to carry out an independent verification of its greenhouse gas (GHG) emissions relevant to the 2024 calendar year. RIFREDI SOCIETA COOPERATIVA has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of RIFREDI SOCIETA COOPERATIVA. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including RIFREDI SOCIETA COOPERATIVA.

## **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 inventory as described in the GHG emission report, "Quantificazione e rendicontazione delle emissioni di gas ad effetto serra dei servizi erogati dall'Organizzazione - Anno 2024" issued on 23/02/2026, and the organization's GHG related controls.

## **Verification Scope**

2024 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 Category 4 - indirect GHG emissions from products and services used by an 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: 1 January 2024 to 31 December 2024
- Production Sites:
  - Campi Bisenzio (FI) - Via San Quirico, 199 - 50013 (Head office, warehouse)
  - Calenzano (FI) - Via dei Bessi – 50041 – (Warehouse)
  - Calenzano (FI) - Via Vittorio Emanuele 41 – 50041 (Warehouse)
  - Quarrata (PT) - Via Amadori, 31 - 51039 (Third-party logistics and operational management of waste treatment plant)

### 2024 Verified GHG Emissions in t CO<sub>2</sub>-eq (\*)

Category 1: Direct Emissions	1 354
Category 2: Energy Indirect Emissions (Location based)	71
Category 3: Indirect Emissions from Transportation	273
Category 4: Indirect GHG emissions from products and services used by the org.	760

(\*) 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 reporting year 2024 GHG Emissions Inventory of RIFREDI SOCIETA COOPERATIVA 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 RIFREDI SOCIETA COOPERATIVA's data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.  
01/04/2026



Lead Verifier  
Marco Tognazzi



Technical Reviewer  
Francisco Zamarron

Approver  
Shruthi Bachamanda



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