

STATEMENT

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of Toscana Assistance Srl to carry out an independent verification of its GHG emissions relevant to the 2021 calendar year.

Toscana Assistance Srl has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of Toscana Assistance Srl. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including Toscana Assistance 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 2021 GHG inventories - as described in the GHG emission report "Study Report rev 02 - Toscana Assistance " rev. 2 issued in May 2023 and the organization's GHG related controls.

Verification Scope

2021 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 the organization, and emissions from waste disposal).

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:
 - Via Baldanzese, 127/A, 50041 Calenzano (FI)
- Reporting Period: 1 January 2021 to 31 December 2021

2021 Verified GHG Emissions in t CO2-eq (*)

Category 1 Direct Emissions	34
Category 2 Energy Indirect Emissions (Location based)	12
Category 2 Energy Indirect Emissions (Market based)	22
Category 3 Indirect Emissions from Transportation	19
Category 4: Indirect GHG emissions from products used by organization	61
(*) CO2 biogenic emissions are not included	

Assurance Opinion

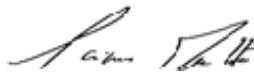
Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2021 GHG Emissions Inventory of Toscana Assistenza Srl as DNV found no evidence that the assertions reported in the aforementioned Report are not:

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

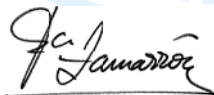
Independence

DNV was not involved in the preparation of any part of Toscana Assistenza Srl’s data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.
1 August 2023



Lead Verifier
Scipione Daniele Mortato



Technical Reviewer
Francisco Zamarron



Approver
David Tellez
Regional Manager, DNV Business Assurance USA, Inc.



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