

STATEMENT

Introduction

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

Officine Meccaniche BBM 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 Officine Meccaniche BBM S.p.A. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including Officine Meccaniche BBM 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 inventory as described in the GHG emission report, "REPORT INVENTARIO GHG" rev. 01 issued on 04/11/2025, and the organization's GHG related controls.

Verification Scope

The verification scope is defined as an independent and objective review of the GHG emissions data report for Officine Meccaniche BBM S.p.A's organizational level 2024 Cat. 1, Cat. 2, Cat. 3, Cat. 4, and Cat. 5 GHG emissions.

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 of:
 - Via Mottinello 141, 36028 Rossano Veneto (VI), Italy (production site);
 - Via Mottinello 145, 36028 Rossano Veneto (VI), Italy (office);
 - Via Ca Vico 70, 36028 Rossano Veneto (VI), Italy (assembling site).

2024 Verified GHG Emissions in t CO₂-eq

Category 1 Direct Emissions	217
Category 2 Energy Indirect Emissions (Location based)	327
Category 2 Energy Indirect Emissions (Market based)	0
Category 3 Indirect Emissions from Transportation	576
Category 4 Indirect GHG emissions from products and services used by the org.	7 375
Category 5 Other indirect GHG emissions	3 345
CO ₂ biogenic emissions	446

Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2024 GHG Emissions Inventory of Officine Meccaniche BBM S.p.A as DNV found no evidence that the assertions reported in the aforementioned Report are not:

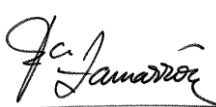
- materially correct;
- a fair representation of the GHG emissions information; and
- prepared in accordance with the Verification Criteria

Independence

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

DNV Business Assurance USA, Inc.
17 December 2025


Lead Verifier
Marco Tognazzi


Technical Reviewer
Francisco Zamarron

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, Shruthi
Poonacha
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Bachamanda, Shruthi
Poonacha
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Approver
Shruthi Bachamanda



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