

STATEMENT

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of BODEGA G. & C. S.p.A. to carry out an independent verification of its greenhouse gas (GHG) emissions relevant to the 2024 calendar year. BODEGA G. & C. 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 BODEGA G. & C. S.p.A. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including BODEGA G. & C. 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 inventories - as described in the GHG emission report, "BODEGA Inventario emissioni GHG Anno 2024" issued 25 October 2025, and the organization's GHG related controls.

Verification Scope

BODEGA G. & C. S.p.A.'s 2024 GHG inventory which includes Cat.1, direct GHG emissions, Cat.2 indirect energy GHG emissions and other Cat.3, Cat.4 and Cat.5 significant indirect 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 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:
 - Via Binda di Sopra n.1 – 24034 Cisano Bergamasco (BG) – Italy
 - Via Cà de Volpi 5 – 24034 Cisano Bergamasco (BG) – Italy
 - Via Marianna 14- 24034 Cisano Bergamasco (BG) – Italy
- Reporting Period: 1 January 2024 to 31 December 2024

2024 Verified GHG Emissions in t CO₂-eq (*)

Category 1 Direct Emissions	3 522
Category 2 Energy Indirect Emissions (Location based)	1 838
Category 3 Indirect Emissions from Transportation	3 988
Category 4 Indirect GHG emissions from products used by organization	99 638
Category 5 Indirect GHG emissions from use / end of life of organization products	195
(*) CO ₂ biogenic emissions are not included	

Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2024 GHG Emissions Inventory of BODEGA G. & C. 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 BODEGA G. & C. S.p.A’s. data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.
12/12/2025



Lead Verifier
Piergiorgio Moretti



Technical Reviewer
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Approver
Shruthi Bachamanda



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