

STATEMENT

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of CENTRO DISTRIBUZIONE MERCI-C.D.M.-SOCIETA' COOPERATIVA to carry out an independent verification of its greenhouse gas (GHG) emissions relevant to the 2025 calendar year.

CENTRO DISTRIBUZIONE MERCI-C.D.M.-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 CENTRO DISTRIBUZIONE MERCI-C.D.M.-SOCIETA' COOPERATIVA. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including CENTRO DISTRIBUZIONE MERCI-C.D.M.-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 2025 GHG inventories - as described in the GHG emission report, Study Report 14064_CDM_rev. 00 260327, 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.

CENTRO DISTRIBUZIONE MERCI-C.D.M.-SOCIETA' COOPERATIVA's GHG inventory consists of the following emissions:

Category 1 emissions from the combustion of fuels company fleet and refrigerant gas leaks

Category 2 emissions due to the consumption of electrical energy in the organization's buildings.

Category 3 emissions due to transport of goods sold, employee commuting and business travel, emissions due to employees home working.

Category 4 emissions due to goods purchased by the organization, services purchased from the organization, waste management.

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 degli Olmi, 11 – 50019 Sesto Fiorentino (FI)
 - Via di Brusiana, 11 – 50053 Empoli (FI)
 - Via Vallone, 13 – 52044 Cortona (AR)
 - Via di Le Prata, 99 – 50041 Calenzano (FI)
- Reporting Period: 1 January 2025 to 31 December 2025

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

Category 1 Direct Emissions	451,74
Category 2 Energy Indirect Emissions (Location based)	66,04
Category 3 Indirect Emissions from Transportation	152,88
Category 4 Indirect GHG emissions from products used by organization	499,66

(*) CO₂ biogenic emissions are not included

Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2025 GHG Emissions Inventory of CENTRO DISTRIBUZIONE MERCI-C.D.M.-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 CENTRO DISTRIBUZIONE MERCI-C.D.M.-SOCIETA' COOPERATIVA data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.

24 July 2026



Lead Verifier
Piergiorgio Moretti



Technical Reviewer
Marco Tognazzi

Approver
Nina Diaz



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