

ISO 14067 PRODUCT CARBON FOOTPRINT VERIFICATION STATEMENT

DNV Business Assurance Italy S.r.l. ('DNV') has been commissioned by **SEM.AR S.r.l** (hereafter referred to as "SEMAR" or 'the Company') to undertake an independent assurance against the ISO 14067 standard "Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification" of its Product CFP as described in the Company document entitled "CARBON FOOTPRINT DI PRODOTTO" for the following products: "1 kg di una lastra di bronzo di tipo A e di 1 kg di una lastra di bronzo di tipo B"



Our Conclusion: In DNV's opinion, the carbon footprint (CFP) assertions below reported have been verified as satisfactory as it was found to be in compliance with the requirements contemplated in the following International Standards:

- **ISO 14067:2018 "Systematic approach to the quantification of the carbon footprint of products"**

Verified CFP Assertions

This assurance was based on a Mix Assessment relying on data which is hypothetical, projected and historic in nature	
CFP Study Assertion Titles:	CARBON FOOTPRINT DI PRODOTTO
Products Included in the family:	1 kg di una lastra di bronzo di tipo A e di 1 kg di una lastra di bronzo di tipo B
Declared unit:	1 Kg of product
System boundary:	From Cradle to Gate
Data collection period:	1 year (01-01-2025 to 31-12-2025)
GHGs included:	CO ₂ / CH ₄ / N ₂ O / HFCs / PFCs / NF ₃ / SF ₆
Manufacturing location:	Via di Pesciola, 21/D, 52041 Badia al Pino, Civitella in Val di Chiana (AR)
Product Category Rule:	NO PCR Available. The company has developed its own validated methodology: Documento metodologico Sem.Ar_rev01
CFP Calculation model and version:	1 CFP Calculation Model relative to the above listed products built in SimaPro 9.6.0.1 with Ecoinvent Units Processes based on method IPCC 2021 GWP 100 (incl. CO ₂ uptake V1.03),

Verification Objective

The purpose of this verification is to independently review - through objective evidence

- Whether the life cycle GHG emissions of the products is as declared by the organisation's GHG assertions.
- The data reported is accurate, complete, consistent, transparent and free of material error or omission.

Level of Assurance

The assessment has been conducted by DNV with a limited level of assurance

Materiality

The materiality required of the verification was considered by DNV to 5% based on the needs of the intended user of the GHG Assertion.

Basis of our conclusion

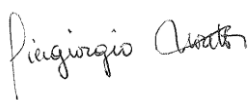
The Company provided the GHG assertion based on the requirements of ISO 14067:2018. The data has been verified by DNV to a limited level of assurance, consistent with the agreed verification, scope, objectives and criteria

As part of the assurance process, a multi-disciplinary team of qualified assessors performed assurance work for selected site(s) of the company. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders. Our assurance procedures included, but were not limited to, the following activities:

- Review of the disclosures according to reporting requirements. Our focus included Product Carbon Footprint disclosures and management processes;
- Internal Review to identify relevant Product Carbon Footprint issues for The Company in the reporting period (from 01.01.2025 to 31.12.2025)
- Checks of key data sets. Understanding and testing, on a sample basis, of the processes used to adhere to and evaluate adherence to the reporting requirements;
- Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles and requirements;
- Interviews with the senior managers responsible for management of disclosures. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data consolidation and reporting of the selected information;
- On-site verification on dates 06/07/2026 and 07/07/2026.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the indicators;
- Collection of extensive evidence across all relevant focus areas, ensuring a detailed examination of indicators. Engaged directly with data owners to gather insights and corroborative evidence.



Marco Tognazzi
Lead verifier



Piergiorgio Moretti
Technical Reviewer

DNV Business Assurance Italy S.r.l.

Vimercate - Italy, 2026-07-21

DNV competence, independence and quality control

DNV's established policies and procedures are designed to comply with ISO 17029 Standard to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of carbon footprint professionals.

Responsibilities of the Management of the Company and DNV

The Management of SEM.AR S.r.l has sole responsibility for:

- Preparing and presenting the selected information;
- Designing, implementing and maintaining effective internal controls over the information and data, resulting in the preparation of the selected information that is free from material misstatements;
- Measuring and reporting the selected information.

DNV's responsibility is to plan and perform the work to obtain assurance about whether the selected information has been prepared in accordance with the reporting requirements and to report to SEM.AR S.r.l in the form of an independent assurance conclusion, based on the work performed and the evidence obtained.

Annex A: Products included within the scope of this statement

Lastra Tipo A

Total CFP-TOTAL : 6,551 Kg CO₂eq / UD, of which:

	CFP-FOSSIL	CFP-BIOGENIC	CFP-dLUC
Kg CO ₂ eq / UD	6,0656	0,4828	0,0028
%	92,59	7,37	0,043

Lastra Tipo B

Total CFP-TOTAL : 7,069 Kg CO₂eq / UD, of which:

	CFP-FOSSIL	CFP-BIOGENIC	CFP-dLUC
Kg CO ₂ eq / UD	6,5165	0,5498	0,0035
%	92,18	7,77	0,049