

Translation of the Verification Statement IT19/379010

SGS Italia S.p.a declares that the **Greenhouse Gases inventory**
In the period
January-December 2018 of

GENERAL MEMBRANE S.p.A

Address: Via Venezia 538, 30022 Ceggia - ITALY

Has been verified against ISO 14064-3: 2019
and it is meeting the requirements of

ISO 14064-1: 2018

and it returns a value of overall emissions
(categories a, b) equal to:

3490 tCO₂e

For the following activities

**Design and production of prefabricated waterproofing membranes
made up with bitumen modified with polymers and integrated or not
photovoltaic systems, panels, anchoring systems. Marketing of
complementary products.**

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Rev. 1 of December 23rd, 2019

This verification statement is not valid without the details related to purpose, objectives, criteria and verification conclusions available on pages from 2 to 4 of this declaration.

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Annex to the Verification Statement IT19/379010

Short description of the verification process

SGS was commissioned by **GENERAL MEMBRANE SPA**, headquartered in **Via Venezia 538, 30022 Ceggia - ITALY** for the verification of the declaration about:

- direct and indirect emissions of carbon dioxide equivalent (CO₂e) associated with its activities;

registered in a Greenhouse gases emission inventory (GHG from now onwards).

The inventory refers only to the activities carried out directly from **GENERAL MEMBRANE SPA** within its plant in **Via Venezia 538, 30022 Ceggia - ITALY**

Roles and responsibilities

GENERAL MEMBRANE SPA is responsible for the development of its GHG quantification and reporting system, and the development and maintenance of the recording and reporting procedures in accordance with that system, including calculations related to GHG emissions.

SGS is responsible for the formulation of an independent verification opinion on GHG emissions as declared by **GENERAL MEMBRANE SPA** in its statement for the period: **January - December 2018**

Base year: **2018**

SGS carried out in 2019, in the days 07, 08, 22 of November, a third-party verification on the declaration assessing the CO₂ equivalent and the absorptions of CO₂ equivalent, following the requirements of UNI EN ISO 14064-3: 2019.

The audit was performed with respect to purpose, objectives and criteria as agreed by **GENERAL MEMBRANE SPA** and SGS Italy S.p.A. on **September 18th, 2019**.

Level of assurance

The Level of assurance agreed for the emissions inventory is **limited**

Scope

GENERAL MEMBRANE SPA commissioned to SGS an independent verification of the reported CO₂e emissions, arising from its activities with the purpose of assessing compliance with the requirements of ISO 14064-1:2018 under the verification scope as described below. The data and information supporting the assessment on CO₂ equivalent are historical data supported by objective evidence.

This assignment is about the verification:

- of anthropogenic sources emissions of the greenhouse gases included in the organization's perimeter and regarding the site in **Via Venezia 538, 30022 Ceggia**

and it meets the requirements of ISO 14064-1:2018.

Description of the activities

- a) Organizational boundaries have been defined following the approach: **OPERATIONAL CONTROL**
- b) Activities: Design, manufacture of prefabricated waterproofing membranes made up of bitumen modified with polymer and integrated and not photovoltaic systems, panels, anchoring systems. Marketing of complementary products.

- c) Geographical location of activities: **Via Venezia 538, 30022 Ceggia - ITALY**
- d) Included GHG types: CO₂, CH₄, N₂O, NF₃, SF₆, refrigerant gases included in Annex D of ISO/TR 14069.
- e) Information relating to GHG have been verified for the following period: -
January-December 2018 (GHG inventory)
- f) GHG categories included:
 - Cat. A): direct emissions from stationary combustion (natural gas) and from fugitive losses of refrigerant gas.
 - Cat. B): indirect emissions from imported electricity
 - Cat. C): not significant
 - Cat. D): not significant
 - Cat. E): not significant
 - Cat. F): not significant

Excluding indirect emissions and removals from other sources.

- g) Intended use of the verification statement: **External**

Purpose

The audit had the purpose to independently review, through the collection of objective evidence:

- if the emission and absorption of CO₂ equivalent matches the values declared by the organization in its declaration
- that the reported data are accurate, complete, consistent, transparent and free of material errors or omissions

Criteria

The verification activity was carried out against requirements of ISO 14064-1:2018.

Materiality

The required materiality threshold for the verification was considered by SGS to be:

- less than 5% for the inventory of emission categories a and b,
- less than 10% for the inventory of emission categories c, d, e, f,

considering the needs of the intended users of the declaration relating to GHG.

Conclusions

GENERAL MEMBRANE SPA It has provided a declaration relating to GHG against the requirements of ISO 14064-1:2018.

Information regarding the period **January-December 2018** show:

- a value of total emissions equal to: **[3490 tCO₂e]** that has been verified by SGS with a **limited** level of assurance

in line with what was agreed in terms of purpose, objectives and audit criteria.

The table below reports the emissions and removals of GHG per category:

Emission Category	tCO ₂ e
DIRECT (Category: a)	2518
INDIRECT (Category b)	972
INDIRECT (Category c)	//
INDIRECT (Category d)	//
INDIRECT (Category e)	//
INDIRECT (Category f)	//
TOTAL	3490

None of the following emissions were inserted in the inventory as they are considered not significant being their amount lower than 1% of the total calculated emissions:

Transport by means of company cars, LPG cylinders for packaging; Fire extinguishing agents; Technical gases for maintenance (Acetylene); Technical gas for the laboratory (CO₂ cylinder); CH₄ and N₂O emissions from combustion of natural gas.

The approach by SGS was based on an evaluation of inherent risks and control risks associated with the management model of information related to GHG emissions adopted by the organization and to controls that the same organization carries out in order to mitigate these risks.

The inspection also included an evaluation, based on a representative sample, on the objective evidences relevant to the declaration on GHG emissions.

SGS concludes with a **limited level of assurance** that there is no evidence that

- **the Declaration on GHG emissions** for the period **January-December 2018**:
 - is not accurate, complete, consistent, transparent and free of material errors or omissions.
 - It has not been prepared in accordance with the requirements of ISO 14064-1:2018
- **the methodology for GHG reporting** applied by **GENERAL MEMBRANE** is not correct nor valid nor based on the ISO 14064-1:2018 requirements

This verification statement must be read and interpreted together with the Declaration on the GHG inventory of **GENERAL MEMBRANE**.

Note:

This statement was issued on behalf of the customer, by SGS Italy Spa, via Caldera 21, 20153 Milano (MI) (hereinafter SGS) with reference to the document reporting the "General Conditions for validation services and verification of GHG" The results and conclusions are based on an audit carried out by SGS. The release of this statement does not relieve the customer from compliance with any European laws, national or regional and relevant regulations or guidelines issued under those regulations. Any agreements that were signed by the customer with third parties in violation of the above, are not binding on SGS and SGS shall have no responsibility for other than its authorized Customer.