

# STATEMENT

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## Introduction

**DNV Business Assurance USA, Inc. (DNV)** has been commissioned by the management of COMUNE DI CALENZANO to carry out an independent verification of its greenhouse gas (GHG) emissions relevant to the 2023 calendar year.

COMUNE DI CALENZANO has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of COMUNE DI CALENZANO. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including COMUNE DI CALENZANO.

## 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 2023 GHG inventory as described in the GHG emission report "Quantificazione e rendicontazione delle emissioni GHG del Comune di Calenzano. Anno di riferimento 2023" rev. 30/09/2025, and the organization's GHG related controls.

## Verification Scope

2023 GHG emissions inventory which include direct GHG emissions, indirect energy GHG emissions and other significant GHG indirect emissions (Category 3 - Indirect GHG emissions from upstream transport and distribution of goods, employee commuting; and Category 4 - indirect GHG emissions from products and services used by an organization).

## 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

- Sites:
  - Piazza Vittorio Veneto, 12 - 50041 Calenzano (FI) – Italy
  - Piazza Antonio Gramsci, 11 - 50041 Calenzano (FI) – Italy
  - Piazza Antonio Gramsci, 17 - 50041 Calenzano (FI) – Italy
- Direct GHG emissions from heating / cooling systems and cars under control of the Municipality.
- Indirect GHG emissions from the consumption of electricity and thermal energy by the municipality and third parties in the municipal territory.
- Indirect emissions associated to transport activities (public and private), waste collection and treatment of waste water and waste produced in the municipal territory
- Reporting Period: 1 January 2023 to 31 December 2023

## 2023 Verified GHG Emissions in t CO<sub>2</sub>-eq (\*)

Category 1 Direct Emissions	335
Category 2 Energy Indirect Emissions (Market based)	1 783
Category 2 Energy Indirect Emissions (Location based)	1 588
Category 3 Indirect Emissions from Transportation	47 839
Category 4 Indirect GHG emissions from products and services used by the org.	110 491

(\*) CO<sub>2</sub> biogenic emissions are not included

## Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2023 GHG Emissions Inventory of the Calenzano Municipality 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 COMUNE DI CALENZANO data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.

04/12/2025



Lead Verifier  
Francisco Zamarron



Technical Reviewer  
Piergiorgio Moretti

Approver  
Shruthi Bachamanda



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