

# Translation of the Verification Statement IT19/379010



SGS Italia S.p.A. declares that the **Greenhouse Gases inventory** In the period **01/01/2018-31/12/2018** of

## GENERAL MEMBRANE S.p.A.

Headquarter:  
Via Venezia 538, 30022 Ceggia - ITALIA

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 1, 2) equal to:  
**3.490 tCO<sub>2</sub>e**

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.**

Rev. n.2 of 7<sup>th</sup> August 2020

Updated information on any changes in the status of the statement can be obtained by sending a fax to the number indicated on the statement.  
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 statement.

Authorized by  
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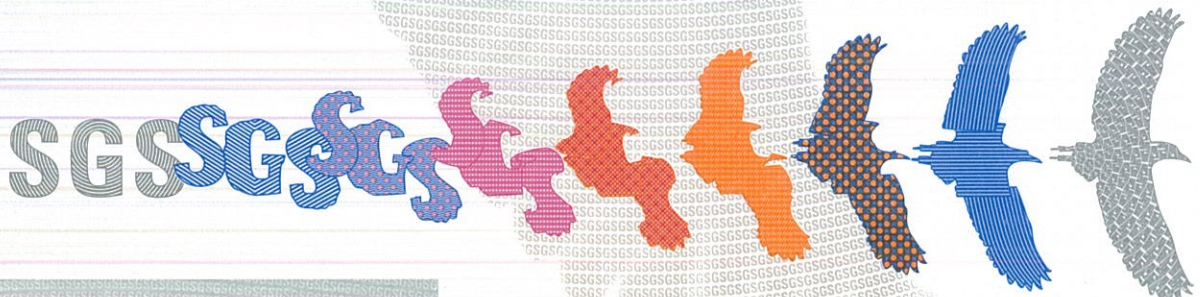


**ACCREDIA**  
L'ENTE ITALIANO DI ACCREDITAMENTO

GHG N° 012 O

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## Annex to the Verification Statement IT19/379010

### Short description of the verification process

SGS was commissioned by **GENERAL MEMBRANE S.p.A.** headquartered in **Via Venezia 538, 30022 Ceggia - Italy** for the verification of the declaration about:

- direct and indirect emissions of carbon dioxide equivalent (CO<sub>2</sub>e) associated with its activities;

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

The inventory refers to the activities carried out directly from **GENERAL MEMBRANE S.p.A.** within its plant in **Via Venezia 538, 30022**.

### Roles and responsibilities

**GENERAL MEMBRANE S.p.A.** 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 S.p.A.** in its statement for the period: **01/01/2018 – 31/12/2018**.

SGS carried out in 2019, in the days **7/8/22 November 2019** a third-party verification on the declaration assessing the CO<sub>2</sub> equivalent and the absorptions of CO<sub>2</sub> equivalent, following the requirements of **UNI EN ISO 14064-3: 2019**.

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

### Level of assurance

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

### Scope

**GENERAL MEMBRANE S.p.A.** commissioned to SGS an independent verification of the reported CO<sub>2</sub>e 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 CO<sub>2</sub> 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 of **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: **Italy**.
- d) Included GHG types: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, NF<sub>3</sub>; SF<sub>6</sub>, refrigerant gases included in Annex D of ISO/TR 14069.
- e) Information relating to GHG have been verified for the following period: **01/01/2018 – 31/12/2018 (GHG Inventory)**.
- f) Base year: **2010**
- g) GHG categories included:

Category 1): direct emissions from stationary combustion (natural gas) and from fugitive losses of refrigerant gas.

Category 2): indirect emissions from imported electricity.

Excluding indirect emissions and removals from categories 3, 4, 5, 6.

- h) Intended use of the verification statement: **external**

### Objectives

The verification had the objective of performing and independent evaluation of objective evidence to establish:

- if the emission and removals of CO<sub>2</sub> equivalent corresponds to the values declared by the organization in its GHG statement.
- that the data in the GHG inventory are accurate, complete, consistent transparently documented and free of material errors or omissions.

### Criteria

The reference criteria for the verification were ISO 14064-1:2018.

### Materiality

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

- less than 5% for the inventory of emission categories 1, 2.

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

### Conclusions

**GENERAL MEMBRANE S.p.A.** provided a GHG Statement based on the requirements of ISO 14064-1:2018.

Information relative to the period **01/01/2018 - 31/12/2018** show:

- a total value of GHG emissions of: **3.490 tCO<sub>2</sub>e** that was verified by SGS with a **limited** level of assurance

in line with the Scope, objectives and verification criteria agreed on in the contract.







The table below reports emissions and removals of GHG quantified by the organization, listed separately by category:

Emission Category	CO <sub>2</sub> e [ton]
DIRECT (Category 1)	2.518
INDIRECT (Category 2)	972
<b>TOTALE</b>	<b>3.490</b>

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 (CO<sub>2</sub> cylinder); CH<sub>4</sub> and N<sub>2</sub>O emissions from combustion of natural gas.

SGS approach is risk-based, focused on understanding intrinsic risks and risks associated with the information management system on GHG emissions and the controls in place to mitigate these risks.

Our examination included an assessment, through sampling, on pertinent evidences relevant to the GHG emissions statement.

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

- **the GHG statement** for the period **01/01/2018 – 31/12/2018**:
  - is not materially correct and is not and is not a fair representation of GHG data and information;
  - it has not been prepared in accordance with the requirements of ISO 14064-1:2018
- **the GHG quantification methodology applied by GENERAL MEMBRANE S.p.A.** is not correct and valid and based on ISO 14064-1:2018.

This GHG opinion shall be read and interpreted in conjunction with the GHG Statement relative to the GHG inventory of **GENERAL MEMBRANE S.p.A.**



Note: This Statement is issued, on behalf of Client, by SGS Italia S.p.A. ("SGS"), via Caldera 21, 20153 Milano (MI) Italy, under its document bearing "General Conditions for GHG Validation and Verification Services". The findings recorded hereon are based upon an audit performed by SGS.

This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.