

Translation of the Verification Statement N. IT21/419500.22



SGS Italia S.p.A. declares that the Carbon Footprint of Product calculated by

NEMHO INNOVATIONS B.V.

Headquarter:

Postbus 110, 6000AC WEERT, Netherlands

In the final CFP Study Report named:

"CARBON FOOTPRINT STUDY REPORT FENIX® (Black Core, Solid Core and Bloom)"

In revision 2.1 - 08/10/2021

is compliant with:

ISO 14067:2018

and the PCR 2019:14 Construction Products And Construction Services V. 1.11 - IES and EN 15804:2012+A2:2019 standard

For the following functional unit:

m² of product with a density of 1 412 or 1,579 kg/l

For the following product:

"Arpa Fenix® panels, Fenix Solid Core, 12 mm"

Production site:

Via Piumati 91, Bra - Italia

Arpa Fenix® panels Fenix Solid Core, 12 mm

8,97E+01 kg CO₂e/UF

from 01/01/2020 to 31/12/2020

system boundary: cradle to grave

rev. n.1 - 29/10/2021

Updated information about any changes in the scope of the certification may be obtained by sending a fax to the number shown on the certificate. This certificate is not valid without details concerning scope, goals, criteria and results of the verification, which are described in pages 2 to 4 of this document



GHG N° 012 O

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Signatory of EA MLA for the accreditation schemes QMS, EMS, PRD, PRS, INSP, GHG, TL, CL, PTP and RMT, of IAF MLA for the accreditation schemes QMS, EMS, ISMS, FSM, PRD and PRS and of ILAC MRA for the accreditation schemes TL, ML, CL, INSP and PTP.

Authorized by
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Annex to the Verification Statement n. IT21/419500.22

Verification Process

SGS has been contracted by **NEMHO INNOVATIONS B.V.**, for the verification of the Product Carbon Footprint of Arpa Fenix® panels, Fenix Solid Core, 12 mm in accordance with **ISO 14067:2018**.

The objectives and methodologies are set out by **NEMHO INNOVATIONS B.V.** in their:

- "CARBON FOOTPRINT STUDY REPORT FENIX® (Black Core, Solid Core and Bloom)", revision 2.1 - 08/10/2021

Roles and responsibilities

The management of **NEMHO INNOVATIONS B.V.** is responsible for the organization's information system about GHG's quantification and reporting, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions.

SGS has the responsibility to express an independent GHG verification opinion on the GHG emissions as declared by **NEMHO INNOVATIONS B.V.** in its Product Carbon Footprint Assertion for the period: **year 2020**.

SGS carried out a third party verification of the provided Product Carbon Footprint assertion in accordance with **ISO 14067:2018**, depending on the goals and methodologies set out in the Client Product Carbon Footprint described in the CFP Study Report "CARBON FOOTPRINT STUDY REPORT FENIX® (Black Core, Solid Core and Bloom)", revision 2.1 - 08/10/2021

Objectives

The purpose of this verification is to independently review, through objective evidences:

- Whether the GHG emissions match the ones declared by the organization's GHG Product assertion
- The entered data are accurate, complete, consistent, transparent and free of material error or omissions.
- Whether the CFP Study Report is compliant with ISO 14040:2006/A1:2020, 14044:2006/A1:2017+A2:2020 and ISO 14067:2018
- Whether the employed methodologies are compliant with the ISO 14067:2018 requirements

Criteria

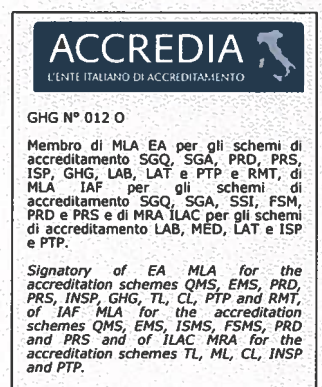
The verification was based on the verification scope, goals and criteria as agreed between **NEMHO INNOVATIONS B.V.** and SGS on **June 30th, 2021** and covers the sources of greenhouse gases within the life cycle of the product.

The verification criteria are those of **ISO 14067:2018**

In order to quantify the Carbon Footprint of the product **NEMHO INNOVATIONS B.V.** used the software **SimaPro**, and database **Ecoinvent 3.6**.

Data quality used for CFP Study Report:

- ✓ Upstream CFP calculation (*extraction and preliminary processes of raw materials and transport*) is based on:
 - Specific and generic data
- ✓ CFP calculation for manufacturing process (*production and packaging*)
 - Specific data and generic data
- ✓ Downstream CFP calculation (*disposal and incineration*) is based on:



- Specific and generic data

Description of activities

System boundaries have been established following the rules defined by ISO 14067:2018.

The quantification of this Product Carbon Footprint is based on a CFP study report developed in accordance with LCA method (ISO 14044:2006/A1:2018) from "cradle to grave" and it has been carried out according to ISO 14067:2018.

The CFP was carry out also taking into account the criteria of EN 15804:2012+A2:2019 standard, the PCR 2019:14 Construction Products And Construction Services (Version 1.11) IES and the ISO 14067: 2018.

The functional unit of the CFP study is defined as "1 m² of product with a density of 1,412 or 1,579 kg/l"

The main processes included within the cradle-to-grave assessment are summarized here below:

- Production and transport of raw materials from the suppliers' premises to the premises subject to CFP, generation of electricity and fuels consumed in the production process.
- Processes associated with the production carried out at the site covered by the CFP.
- Disposal and incineration of waste.

The quantified CFP is representative of the period year 2020.

Location/boundary of the production activities:

- Via Piumati 91, Bra – Italia
- Saint-Jean-sur-Richelieu (Canada), 25, Rie Mercier
- Rheda-Wiedenbrück /Germania), Hellweg 15

GHG sources, sinks and/or reservoirs are included: sources as presented in the CFP Carbon Footprint Study Report provided by NEMHO INNOVATIONS B.V.

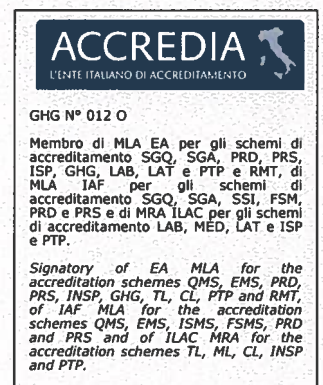
GHG emissions included are:

- GHG emission and removals linked to main life cycle stages
- Net GHG emission and removals arising from fossil carbon source and sinks
- Net GHG emission and removals arising from biogenic carbon source and sinks
- GHG emission resulting from dLUC (direct land use change)
- GHG emission resulting from aircraft transportation

GHG's information for the following period were verified for: 01/01/2020 - 31/12/2020.

The CFP calculation has been carried out for one "Arpa Fenix® panels, Fenix Solid Core, 12 mm.

Results are shown below:



Life cycle stage	Arpa Fenix® panels, Fenix Solid Core, 12 mm	
	kg CO ₂ e	%
UPSTREAM	3,33E+01	37
CORE	2,53E+01	28
DOWNSTREAM	3,11E+01	35
Total	8,97E+01	100



Net GHG biogenic emissions and removals are: -3,60E+00 kg CO₂e.

Intended use of the Verification Statement: **BtoB**

Conclusions

NEMHO INNOVATIONS B.V. provided a Product Carbon Footprint Assertion based on the requirements of ISO 14067:2018.

SGS approach is risk-based, focused on understanding the 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 that relevant to the reporting of GHG emission information related to different products for the period year **2020**.

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

- The GHG accounting methodology applied by **NEMHO INNOVATIONS B.V.** is not correct, valid and based on **ISO 14067:2018** standard.
- The CFP is not accurate, complete, consistent, transparent and free of material errors or omissions.
- The CFP Study report has not been drafted according to the requirements of the **ISO 14067:2018**.

Note:

This Statement is issued, on behalf of Client, by SGS Italia S.p.A. ("SGS"), via Caldera 21, 20153 Milan – 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. A full copy of this statement, the findings and the supporting GHG Assertion may be asked directly to **NEMHO INNOVATIONS B.V.**

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.

ACCREDIA
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GHG N° 012 O

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