Verification statement n. 043/26 GHG

The inventory of Greenhouse Gas emissions in year 2025 of the Organization:

MI.COS. S.p.A.

VIA TUSCOLANA, 4 – 00182 ROMA (RM)

ITALY

has been verified in accordance with the Standard ISO 14064-3:2019
as meeting the requirements of

ISO 14064-1:2018

Total emissions: 10368,05 tCO_2eq

Level of assurance: Reasonable level of assurance

Date: 14/10/2026

ICDQ P.C. – Athens, 3rd Septemvriou Street, 144, GREECE
Director

No. of Certificate
1351

To check this certificate validity please contact ICDQ from the number +306986917326 or email to info@icdq.gr.
Further clarifications regarding the scope of this verification statement and the applicability of the ISO 14064-1 requirements, may be obtained by consulting the organization.

ANNEX VERIFICATION STATEMENT n. 043/26 GHG

ICDQ has been contracted by MI.COS. S.p.A., for the verification of Greenhouse Gas Emissions in accordance with ISO 14064-1:2018 as provided by the company, in the GHG assertion in the form of GHG report covering GHG emissions of the year 2025 (period 01/01/2025 – 31/12/2025).

ROLES AND RESPONSABILITIES

The management of the company is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is ICDQ's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the year 2025.

ICDQ conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018 and ISO 14064-3:2019 for the year 2025. The verification was based on the verification scope, objectives and criteria between the company and ICDQ.

LEVEL OF ASSURANCE

The level of assurance agreed is that of reasonable assurance. This means that the nature and extent of the verification activities have been designed to provide a high but not absolute level of assurance on historical data and information.

SCOPE

Title or description activities: GHG certification of MI.COS. S.p.A. - *"Design, construction and maintenance of civil engineering works and special structures, including underground works, forming part of road and railway infrastructure. Hydraulic engineering works. Weed vegetation control services.".*

Location/boundary of the activities:

Via Tuscolana, 4 – 00182 Roma (RM) – ITALY;

Operative sites:

Via Belice, 9/11 – 04100 Latina (LT) – ITALY.

Physical infrastructure, activities, technologies and processes of the operation: document composition and document management sector.

GHG sources included:

- Category 1: fuel combustion, refrigerant leaks, mobile combustion;
- Category 2: purchased electricity;
- Category 3: transport.

Types of GHGs included: CO_2, CH_4, N_2O, HFC, PFC, SF_6, NF_3

GHG information for the following period was verified: year 2025.

Intended use of the verification statement: Public

OBJECTIVE

The purpose of this verification exercise is, by review of objective evidence, to independently review:

- Whether the GHG emission are as declared by the organization's GHG assertion
- The data, reported are accurate, complete, consistent, transparent and free of material error or omission.

CRITERIA

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018 and ISO 14064-3:2019.

MATERIALITY

The materiality level of the verification was agreed to 5% based on the needs of the intended use of the GHG assertion.

CONFIDENTIALITY

The reports and attachments may contain relevantly confidential information of the company. In addition to being submitted as governmental application or certificate documents, the reports and attachments are not allowed to be edited, duplicated, or published without the company's agreement in written form.

CONCLUSION

The company provided the GHG assertion based on the requirements of ISO 14061-1:2018. The GHG information for document composition and document management sector for the year 2025 disclosing emission of 10368,05 Ton of CO_2 equivalent are verified by ICDQ to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

According to the calculation of the company, total emission, in tCO_2eq, are allocated as presented below:

Direct emissions (Category 1):	799,27	tCO^2eq
Indirect Emissions (Category 2):	23,58	tCO^2eq
Indirect Emissions (Category 3):	9545,20	tCO^2eq

ICDQ's approach in risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, one a test basis, of evidence relevant to the amounts of the organization's disclosures in relation to the organization's reported GHG emissions.

We conducted our verification regarding the GHG assertion of the company which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data and checking whether the provisions of the monitoring plan, were consistently and appropriately applied.

In ICDQ's opinion the presented GHG assertion:

- Is materially correct and is a fair representation of the GHG data and information and
- Is prepared in accordance with ISO 14064-1:2018 on GHG quantification, monitoring and reporting.

Date: 14/10/2026

Director

Cosimo Pellegrino