



## AQUAFIL CSR DATA COLLECTION TOOL Independent Verification Statement

### Introduction

AQUAFIL S.p.A. ('AQUAFIL') has requested DNV Business Assurance Italy S.r.l. ('DNV') to verify and validate the data collection Tool developed by LIFE CYCLE ENGINEERING S.r.l. ('LCE') and implemented by AQUAFIL to manage and process the data and indicators coming from the AQUAFIL worldwide production plants (mainly environmental and social data).

The Tool's main purpose is to collect data and to calculate specific KPIs in real time, the majority of which is inspired by Global Reporting Initiative Sustainability Reporting Standards and used to monitor the performances of the AQUAFIL production plants worldwide and for non-financial reporting purposes.

DNV was commissioned by the Management of AQUAFIL to carry out a verification activity of the above-mentioned Tool.

AQUAFIL is responsible for the collection, analysis, aggregation and presentation of information contained in the Tool. The task of verification assumes that the data and information provided in good faith by the Organizations are complete, sufficient and authentic.

Our responsibility in performing the work commissioned, in accordance with the terms of reference agreed on with the Organizations, is solely towards the Management of AQUAFIL and AQUAFIL as well.

This Verification Statement is destined solely for the information and use of the AQUAFIL stakeholders and is not intended to be and should not be used by anyone other than these specified parties.

### Scope of Verification and Audit Methodology

The scope of our work was to evaluate the reliability and accuracy of the Tool implemented by AQUAFIL to collect and process environmental and social data from production plants worldwide.

Within agreement with AQUAFIL, we planned and conducted the verification activity remotely.

As part of our independent evaluation, our work included:

- conducting interviews with AQUAFIL and LCE personnel responsible for the development and implementation of the Tool;
- reviewing documents and evidence provided by AQUAFIL and LCE for backend and frontend use of the Tool;
- assessing the results as provided by the Tool on the base of the data collected.

We performed sample-based audits of the processes for generating the indicators, gathering and managing the quantitative and qualitative information as contained in the Tool.

### Conclusions

It is the opinion of DNV that the Tool developed and implemented by AQUAFIL for collecting environmental and social data is effective and robust.

The processes for generating, gathering and managing the quantitative and qualitative information as contained in the Tool were deemed coherent and well-described in the documentation subjected to our verification.

Based on our verification activities, no evidence has come to our attention to suggest that:

- the Tool is unreliable in guaranteeing a satisfying level of confidence for the collection and processing of the environmental and social data;
- there are any significant omissions which could affect AQUAFIL's ability to make informed judgements and decisions based on the data provided by the Tool.

### DNV's Competence and Independence

DNV was not involved in the preparation of any statements or data included in the Tool.

DNV maintains complete impartiality toward stakeholders interviewed during the verification process.

DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Verification Statement.

For DNV Business Assurance Italy S.r.l.

Riccardo Arena  
Lead Verifier

Alessia Segalini  
Reviewer

Vimercate (MB), 14 December 2021