

# Tecniplast S.p.A. – Environmental Report 2021

## Independent Assurance Statement

### Introduction

DNV Business Assurance Italy S.r.l. (“DNV”) was commissioned by the Management of Tecniplast S.p.A. (“Tecniplast”) to undertake an independent assurance of the company’s Environmental Report 2021 (“the Report”) in accordance with the International Standard ISO 14016:2020 Environmental Management – Guidelines on the assurance of environmental reports.

For details on the composition of Tecniplast and its reporting boundary, reference should be made to the information in the relevant section of the Report.

Tecniplast is responsible for the collection, analysis, aggregation and presentation of the information contained in the Report. The assurance engagement assumes that the data and information provided in good faith by Tecniplast are complete, sufficient and authentic.

Our responsibility in conducting the work commissioned from us, in accordance with the terms of reference agreed on with Tecniplast, is solely towards the management of Tecniplast.

This Independent Assurance Statement is intended solely for the information and use of Tecniplast’s stakeholders, and isn’t intended to be and should not be used by anyone other than these specified parties.

### Scope of Assurance

The scope of work agreed on with Tecniplast included the following aspects:

- Analysis, according to a *moderate level* of Assurance, of the Environmental data and information for the period January 2020 to December 2020, as contained in the Report.

Our audit was conducted between July and September 2021, both remotely and on site at the Tecniplast production plant in Buguggiate (VA), Italy.

### Audit methodology

Our assurance engagement was planned and conducted in accordance with the VeriSustain audit protocol of DNV, which is based on our professional experience and international assurance best practices, and on ISO 14016:2020 provisions.

In accordance with the Protocol, available on request from our website\*, the Report has been evaluated according to the following criteria:

- Adherence to the principles of Materiality, Completeness, Accuracy and Reliability
- ISAE 3000, for the audit of non-financial information.

We have examined and subjected to review the data and other information made available by Tecniplast.

We have obtained information and technical data from certified management systems.

We have conducted audits on a sample basis of:

- the mechanisms adopted by Tecniplast for implementation of its sustainability policies, as described in the Report;
- the processes for determining the materiality of the contents to be included in the Report;
- the processes for the generation, collection and management of the quantitative and qualitative data included in the Report.

We interviewed 9 company representatives involved in the operational management of the aspects described in the Report.

### Conclusions

In the opinion of DNV, the Tecniplast’s Environmental Report 2021 provides an accurate and impartial representation of the environmental strategies, management systems and performance of the Organization.

Based on the work undertaken, nothing came to our attention to suggest that the Report is not prepared in a material, complete, accurate and reliable way.

Further conclusions and observations on the adoption of the reporting principles and information on specific areas of performance are given below.

**Materiality:** The Report reflects Tecniplast’s commitment to providing information and data that allow its stakeholders to assess the economic, social and environmental performance of the Organization.

\* <https://www.dnv.com/services/sustainability-report-assurance-11176>

An opportunity for improvement has been raised, in order to strengthen Tecniplast's ability to identify environmental aspects deemed material for the external stakeholders.

**Completeness:** The Report enables stakeholders to evaluate Tecniplast's sustainability performance in 2020 and to understand its sustainability strategies and goals. The information contained in the report refers to the structure defined in the boundary; in the case of data attributed to a more limited boundary, the document identifies such restrictions.

**Accuracy:** From our analysis of the data and the company processes which generate it, the data contained in the Report are the result of stable and repeatable activities. The information contained in the Report is therefore sufficiently detailed and accurate.

**Reliability:** The data included in the Report which is the subject of our audit were shown to be identifiable and traceable; the personnel responsible were able to demonstrate in a convincing manner the origin and interpretation of the data. During our audit, we identified a limited number of non-material errors, which were corrected before the final version of the Report.

### Improvement opportunities

Below is a summary of the observations and opportunities for improvement communicated to the management of Tecniplast which, in any case, do not affect our conclusions on the Report:

- evaluate the opportunity to define a documented procedure for primary data collection, codifying respective data sources and documents *or, as an alternative*, to acquire or develop a digital solution for the same purpose of improving efficiency in data collection and elaboration.
- evaluate the opportunity to develop and schedule stakeholder's engagement sessions in order to strengthen Tecniplast's ability to identify environmental aspects deemed material for the external stakeholders with the final purpose to develop a "materiality matrix" including, for each environmental aspect:
  - degree of relevance for the stakeholders
  - degree of relevance for TecniplastThis will allow to identify those environmental aspects perceived as particularly relevant, in order to validate Tecniplast's current strategies and to activate new strategic initiatives, ultimately leading to a more strategic value of the environmental reporting.

### Competence and independence of DNV

DNV is a leading provider of sustainability services, including the verification of sustainability reports. Our environmental and social assurance specialists operate in over 100 countries.

DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. 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 Assurance Statement.

For DNV Business Assurance Italy S.r.l.

Riccardo Arena  
Lead Verifier



Alessia Segalini  
Reviewer



Vimercate (MB), 08.10.2021