

# VERIFICATION OPINION



It is stated that the Organization's Greenhouse Gas (GHG) emissions inventory:

## ADLER ORTHO S.P.A.

**Headquarters:** VIA DELL'INNOVAZIONE 9, 20032 CORMANO (MI)

**Activities:** Design, manufacture, and marketing of implantable orthopedic prostheses and aids.

Described in the document:

REPORT GHG: Quantificazione e rendicontazione delle emissioni di gas ad effetto serra secondo lo standard ISO 14064-1. DATI ANNO: 2025" Rev 2 del 23/4/2026

It has been carried out according to the applicable requirements of the Standard:

## UNI EN ISO 14064-1:2019

In the reference period considered – **Year 2023** (from 01/01/2023 to 31/12/2023) GHG emission has been reported according to the different categories as following:

GHG Emissions	Category	Value (ton CO2 eq.)
Direct emissions	1	281,51
		[tCO2] 271,999
		[tCH4] 0,311
		[tN2O] 1,526
		[tHFC] 7,670
Indirect emissions (from imported energy)	2	526,18
Other indirect emissions from transportation	3	713,65
Indirect emissions from products used by organization	4	2.177,68
Indirect emissions associated with the use of products from the organization	5	NA
Indirect GHG emissions from other sources	6	NA
<b>Total</b>	//	<b>3699,01</b>

Within the organizational boundaries considered from the Organization:

Address
Via Dell'Innovazione, 9 – 20032 Cormano (MI) – Italia
Viale Caduti di Nassiriya, 42/44, 70124 Bari (BA) – Italia
Via Trento 115/117, 38017 Mezzolombardo (TN) – Italia
Via Jacopo Ruffini 11, 20037 Paderno Dugnano (MI) – Italia
Via Guefa 9, 40138 Bologna (BO) – Italia
Via delle Benedettine 86, 00135 Roma (RM) – Italia
Via Pacinotti 4/B, 37135 Verona (VR) – Italia

This opinion is issued: Not modified. For further detail, see the Annex of the Opinion

Record Number: S-26-013

Issue date: 28/04/2026

Pietro Biglia - Legal Representative

DEKRA Testing and Certification S.r.l.

Cinisello Balsamo, 28/04/2023

The following page provides details of the statement issued

# Annex to the verification opinion No. S-26-013

## Details of the verification opinion released:

The verification was conducted according to the UNI EN ISO 14064-3:2019 Standard and the ACCREDIA Regulation RG 01-05 for the accreditation of verifications relating to GHG greenhouse gas emissions.

All sources of emissions were verified according to the reliability of the data expected for each individual source that contributes to the Organization's total GHG emissions of Greenhouse Gases.

## Roles and responsibilities:

ADLER ORTHO S.P.A. is responsible for the development of its GHG quantification and reporting system, development and maintenance of recording and reporting procedures in accordance with this system, including GHG emissions calculations.

DEKRA Testing and Certification S.r.l. is responsible for formulating an independent verification opinion on GHG emissions, as declared by ADLER ORTHO S.P.A. in its assertion for the period 01/01/2025 to 31/12/2025.

Based on the above and a verification of the Organization's GHG assertion, the data analyzed in the database and its generation, we declare with a **REASONABLE** level of assurance and with an agreed materiality threshold of 5 % the following:

According to the process, documentation, data made available by the Organization under the responsibility of Management and the related procedures for definition, implementation and maintenance, the audit had the purpose of independently re-examining, through the collection of objective evidences and direct interviews with on-site personnel, whether the emissions and absorptions of CO2 equivalent correspond to the values declared by the organization in its assertion and there is no evidence that the GHG assertion:

- does not correctly represent the GHG data and information of the Organization
- is not adequately prepared according to the International Standards on the quantification, monitoring and reporting of GHG Greenhouse Gas emissions and in particular according to the UNI EN ISO 14064-1: 2019 Standard, on the basis of which the inventory was prepared.

Based on the above mentioned and as ascertained by means of the audit report no. DK261524468. F2, it is concluded that the data presented in the GHG inventory are free of omissions, Non-Conformities, errors that would lead to incorrect declarations regarding the total volume of quantified emissions.

Therefore this opinion is issued: Not modified.

This verification opinion shall be read and interpreted in conjunction with the GHG inventory statement of ADLER ORTHO S.P. A "REPORT GHG: Quantificazione e rendicontazione delle emissioni di gas ad effetto serra secondo lo standard ISO 14064-1. DATI ANNO: 2025" Rev 2 del 23/4/2026

*Note: This opinion has been issued on behalf of the client by DEKRA Testing and Certification SRL, with reference to the document containing the Regulations for GHG validation and verification services. The results are based on an audit carried out by DEKRA Testing and Certification and a copy of this opinion and related evidence can be obtained directly from the customer. The release of this opinion does not exempt the customer from compliance with EU, national and regional laws, rules and regulations applicable to the product or with their application guidelines and does not imply compliance with them. Any agreements entered into by the customer with third parties that go beyond the above or in respect of the aforementioned conditions are not binding on DEKRA Testing and Certification, nor are any liability obligations towards third parties other than its customer.*

(Translated from the original Italian version)

Pietro Biglia - Legal Representative  
DEKRA Testing and Certification S.r.l.  
Cinisello Balsamo, 28/04/2026