STATEMENT

Introduction

DNV Business Assurance USA, Inc. (DNV) has been commissioned by the management of WIND TRE SPA to carry out an independent verification of its greenhouse gas (GHG) emissions relevant to the 2025 calendar year.

WIND TRE SPA has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of WIND TRE SPA. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including WIND TRE SPA.

Verification Objective

The verification objective is to assess conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes, within the scope of the verification related to: the organization's 2025 GHG inventories - as described in the GHG emission report “Inventario emissioni di gas serra. Anno 2025 “ rev. 1.0 issued the 27 May 2026 and the organization's GHG related controls.

Verification Scope

2025 GHG emissions inventory which include direct GHG emissions, indirect energy GHG emissions and other significant GHG indirect emissions (Category 3 - Indirect GHG emissions from upstream transport and distribution for goods, employee commuting and business traveling; Category 4 - indirect GHG emissions from products used by an organizations, and emissions from waste disposal; Category 5 - indirect GHG emissions from services purchased by an organization; Category 6 - Indirect Emissions from other sources).

Verification Level of Assurance

The verification was conducted by DNV to a limited level of assurance with the eventual modifications reported in the below Verification opinion.

Materiality Level

Errors / omissions which represent, single or aggregated, the 5% of total emissions are considered material.

Verification Criteria

ISO 14064-1:2018: Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

Verification Protocols

ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Operational Boundary

- Operational control consolidation approach
- Sites:
  - Headquarter, Milan (Italy), Via Monterosa, 91 and offices sites reported in Annex A
  - 1 391 Site Technological Locations – Locations with the presence of technological equipment for the fixed access, TLC and ICT service
  - 15 000 Mobile radio sites
  - 91 Wind Tre Retail network sales points
- Reporting Period: 1 January 2025 to 31 December 2025

2025 Verified GHG Emissions in t $CO_{2\text{-eq}}$ (*)

Category 1 Direct Emissions	10 020
Category 2 Energy Indirect Emissions (Location based)	165 730
Category 3 Indirect Emissions from Transportation	20 976
Category 4 Indirect GHG emissions from products used by organization	829 966
Category 5 Indirect GHG emissions from use / end of life of organization products	44 376
Category 6 Other indirect emissions from other sources	31 491

(*) CO2 biogenic emissions are not included

Assurance Opinion

Based on the verification process conducted by DNV, we provide a Limited Assurance of the 2025 GHG Emissions Inventory of WIND TRE SPA as DNV found no evidence that the assertions reported in the aforementioned report are not:

- materially correct;
- a fair representation of the GHG emissions information; and
- prepared in accordance with the Verification Criteria

Independence

DNV was not involved in the preparation of any part of WIND TRE SPA*'s* data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

DNV Business Assurance USA, Inc.

30 ***June 2026***

Lead Verifier
Scipione Daniele Mortato

Technical Reviewer
Francisco Zamarron

Bachamanda, Shruthi Poonacha
Digitally signed by Bachamanda, Shruthi Poonacha
Date: 2026.07.02 16:52:55 -04'00'

Approver
Shruthi Bachamanda

ANAB
ANSI National Accreditation Board
ACCREDITED
ISO 14065
VERIFICATION BODY

This Statement is for the sole use and benefit of the party contracting with DNV Business Assurance USA, Inc. to produce this Statement (the "Client"). Any use of or reliance on this document by any party other than the Client shall be at the sole risk of such party. In no event will DNV or any of its parent or affiliate companies, or their respective directors, officers, shareholders, employees or subcontractors, be liable to any other party regarding any statements, findings, conclusions or other content in this Statement, or for any use of, reliance on, accuracy, or adequacy of this Statement.

Annex A - Office Sites

Città	Territorio	Regione	Indirizzo
ANCONA	CENTRO	Marche	VIA TOMBESI 16
BARI	SUD	Puglia	VIA ZIPPITELLI 18
BERGAMO	NORD OVEST	Lombardia	VIA ZANICA 58
BOLOGNA	**NORD EST**	**Emilia-Romagna**	**VIA DEL FAGGIOLO 1/11**
CAGLIARI	CENTRO	Sardegna	PIAZZA DEFFENU 1
CATANIA	SUD	Sicilia	VIA DOMENICO TEMPIO 4
CATANZARO	SUD	Calabria	VIA DELLA LACINA 62
FIRENZE	CENTRO	Toscana	VIA CORRIDONI 37
GENOVA	NORD OVEST	Liguria	VIA PACINOTTI 39R
IVREA	**NORD OVEST**	**Piemonte**	**VIA GUGLIELMO JERVIS 11/D**
MESTRE	**NORD EST**	**Veneto**	**VIA TORINO 105**
MILANO	**NORD OVEST**	**Lombardia**	**VIA MONTEROSA 91**
PALERMO	SUD	Sicilia	PIAZZALE GIROLAMO LI CAUSI 2
PARMA	NORD EST	Emilia-Romagna	VIALE GIOVANNI RASORI 4
PESCARA	CENTRO	Abruzzo	VIA COMUNALE PIANA 21
PISA	CENTRO	Toscana	VIA LIVORNESE 136
POZZUOLI	**SUD**	**Campania**	**VIA CAMPI FLEGREI 34**
ROMA	CENTRO	Lazio	VIA CARLO VENEZIANI 56
ROMA	**CENTRO**	**Lazio**	**VIA CESARE GIULIO VIOLA 48**
TORINO	NORD OVEST	Piemonte	CORSO ENRICO TAZZOLI 215/12A
UDINE	NORD EST	Friuli-Venezia Giulia	VIALE VENEZIA 432
VERONA	NORD EST	Veneto	VIA MORGAGNI 18