



# VERIFICATION STATEMENT

Statement no:  
2023-0084-1

Valid from:  
June 28, 2023

Reporting year:  
2022

## Veidekke ASA

### Verification of the Scope 1, Scope 2 and selected Scope 3 categories GHG emission footprint for 2022 year for Veidekke ASA.

DNV Business Assurance Norway AS (DNV) was commissioned by Veidekke ASA (Veidekke) to provide limited assurance on the information described below for the year ended 31 December 2022.

The purpose of this document is to clarify matters set out in the process of verifying CO<sub>2</sub>e emissions for Veidekke's operations. We do not accept or assume any responsibility or liability on our part to any party who may have access to this statement or related documents.

#### 1. Boundaries of the reporting company covered by the assurance report:

The scope of our work was limited to assurance over the following 2022 GHG emission categories:

- Scope 1 emissions
- Scope 2 emissions
- Selected Scope 3 category emissions:
  - o Category 1: Purchased Goods and Services
  - o Category 2: Capital Goods
  - o Category 3: Fuel- and Energy-Related Activities
  - o Category 4: Upstream Transportation and Distribution
  - o Category 5: Waste Generated in Operations
  - o Category 6: Business Travel
  - o Category 7: Employee Commuting
  - o Category 8: Upstream leased assets
  - o Category 9: Downstream Transportation and Distribution
  - o Category 12: End-of-life treatment of sold products
  - o Category 13: Downstream leased assets
  - o Category 15: Investments

#### 2. Emissions data verified:

The GHG aggregated emissions data for Veidekke (Selected Information) presented in the table below represent the cumulative emissions for each category:

Scopes [tCO <sub>2</sub> e]	2022
<b>Scope 1: Total CO<sub>2</sub>e scope 1 emissions</b>	<b>66 926,83</b>
<b>Scope 2: Total CO<sub>2</sub>e scope 2 emissions (location based):</b>	<b>1 405,51</b>
<b>Scope 2: Total CO<sub>2</sub>e scope 2 emissions (market based):</b>	<b>34 161,15</b>
<b>Scope 3: CO<sub>2</sub>e scope 3 emissions:</b>	<b>669 888,41</b>
Including the following categories:	
Category 1 - Purchased goods and services	496 837,98
Category 2 - Capital goods	5 925, 52
Category 3 - Fuel- and energy-related activities	16 338,18
Category 4 - Upstream transportation and distribution	80 518,13
Category 5 - Waste generated in operations	13 581,88

Category 6 - Business travel	3 669, 59
Category 7 - Employee commuting	4 663, 21
Category 8 - Upstream leased assets	836,40
Category 9 - Downstream transportation and distribution	5 652,21
Category 12 - End-of-life treatment of sold products	41 840,67
Category 13 - Downstream leased assets	26,84
Category 15 - Investments	27,56

Other emissions have not been part of the verification scope and hence have not been verified by DNV.

**3. Period included in the verification:**

01 January 2022 to 31 December 2022.

**4. Verification standard used:**

ISO 14064-3:2019

**5. Assurance opinion:**

Level of assurance: Limited assurance

Assurance opinion: The verification was conducted between 20<sup>th</sup> to 27<sup>th</sup> of January, and between 10<sup>th</sup> of May and 20<sup>th</sup> of June 2023, during which Veidekke provided its GHG calculations in "2023 Revisjonsgrunnlag\_2023\_01\_20.xlsx" and "NY 16.06.23 - Resultatet Scope 3 2022 Utslipp\_detaljert+enkel".

DNV has performed the verification with the following approach:

- A review of the consolidation process
- Review of procedures for collection of activity data and emissions factors and calculations including routines for data quality management
- Review of calculation methods and emission source references in:
  - o "2023 Revisjonsgrunnlag\_2023\_01\_20.xlsx",
  - o "NY 16.06.23 - Resultatet Scope 3 2022 Utslipp\_detaljert+enkel»
  - o Other document evidence shared through Veidekke's Sharepoint site.
- Interviews with key personnel for selected business areas: Hoffmann, Infrastruktur Norge, Bygg Norge and Infrastruktur Sverige.
- Closing out reported non-compliances and clarifications.

Based on the procedures DNV has performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 December 2022 has not been prepared, in all material respects, in accordance with the verification standard used.

**6. Verification provider:**

DNV Business Assurance Norway AS

**7. Lead verifier name:**

Lead verifier: Catharina Torp  
 Technical Reviewer: Tone Rice

Place and date: Høvik, June 28, 2023  
 DNV Business Assurance Norway AS



Catharina Torp  
 Lead verifier



Tone Rice  
 Technical Reviewer