



South Asia

# Carbon Footprint of Product (CFP) -Systematic Approach Assurance Statement

TÜV SÜD VVB for 'Environment and Energy'

Assurance Statement No.: VVB-VER-26/013/00

Report No.: ET-ALG-25-0198

Validation Assurance Statement for Mannstaedt GmbH



with the legal entities named below

according to ISO 14067:2018, annex C



The Carbon Footprint of Product (CFP) systematic approach for Mannstaedt GmbH has been validated at;

**Mannstaedt GmbH**  
Mendener Straße 51  
53840 Troisdorf  
Germany

For products forklift mast profiles, lock profiles, hinge profiles, anchor channel profiles, slewing ring profiles and other profiles (specialties).

The Validation covers the defined scope, criteria, system boundary, and functional unit of the product as outlined below:

#### Validation Criteria:

Validation is carried out in accordance with:

**ISO 14067:2018** - Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification, especially **ISO 14067:2018 annex C** - The CFP systematic approach.

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

**System Boundary** : Cradle to Gate - partial PCF.

#### Validated emission for the time period:

The validation was performed based on data from the calendar years 2022-2025. In accordance with the PCF methodology, data that is not measured on a batch-specific basis is updated annually or based on the rolling average of the last 12 months.

**Declared unit:** 1 t of steel profile produced.

**Carbon Footprint of Product:** t CO<sub>2e</sub> / t of product

**Scope:**

The system boundary is “Cradle to Gate”. The partial PCF includes the life cycle stages raw material extraction, crude steel production and processing at Mannstaedt GmbH like rolling, drawing, straightening and sawing as well as the upstream transportation from the steel plant until Mannstaedt GmbH site in Troisdorf.

Due to the material impact of procured steel to the partial PCF it is distinguished, if input steel blocks are produced by electric arc furnace (EAF) or blast furnace basic oxygen furnace (BF-BOF) production route, as well as the alloy share by the categories low-alloyed steel or stainless steel.

**Disclaimer:**

*Scope of validation was solely the systematic CFP approach with its methodology description and the applied systematic PCF accounting. The confirmation/verification of specific results of PCFs itself were not included in the scope of this validation. The functionality of the PCF Calculation Tool was reviewed by several specific PCFs created by the systematic PCF approach. The software code itself was not the subject of the audit. The validation statement is only valid under the condition that annual surveillance audits are carried out and no major changes in operations occur.*

**Expire date of this validation:**

17<sup>th</sup> February 2029 or till there is no major change in the process.

**Emissions data validated:**

TUV SÜD is of the opinion that, in all material aspects, Mannstaedt GmbH’s PCF systematic approach, described in PCF reporting methodology revision 0, dated January 13<sup>th</sup>, 2026 and the corresponding accounting of GHG emissions, version 1.1, dated January 12<sup>th</sup>, 2026 of the named lifecycle stages above are in line with the ISO 14067:2018 standard.

**Level of assurance:** Reasonable Level of assurance

**Level of materiality threshold:**

5% for CFP based on supplier specific EF (primary data i.e. GHG emissions at Mannstaedt production)

10% for CFP based on industry average EF (secondary data i.e. GHG emissions in life cycle stages upstream of Mannstaedt)

The preparation and presentation of the GHG assertion is the responsibility of Mannstaedt GmbH. Our responsibility is to express a conclusion as to whether the GHG assertion is free from material misstatement and is a fair representation of the GHG emissions data, based on our validation activities. This Validation Statement is only valid for the mentioned scope of application and in combination with the explanations and criteria for evaluation specified in the validation report number ET-ALG-25-0198.

**Issued on 18.02.2026**

**Head, VVB for ‘Environment and Energy’**

### Conclusions for product carbon footprint systematic approach validation work

With our validation of the PCF systematic approach of Mannstaedt GmbH for the product types forklift mast profiles, lock profiles, hinge profiles, anchor channel profiles, slewing ring profiles and other profiles (specialties) during time period from November 2025 to February 2026, described in PCF methodology version 0, dated on January 13<sup>th</sup>, 2026 and PCF accounting version 1.1, dated on January 12<sup>th</sup>, 2026 it is concluded that, in all the material respects, the PFC systematic approach is presented fairly and factually in accordance with ISO 14067:2018.

The achievement is at the agreed level of assurance and in compliance with stated materiality thresholds.

This statement is issued in accordance with the agreement reached with the client and within the framework of our validation regulations. The results documented here are based on our validation with Project Report Vide No. ET-ALG-25-0198.

Note – This validation statement can only be reproduced and represented in full and shall not be reproduced in parts. This statement is only valid when seen in conjunction with the report number stated. TÜV SÜD South Asia Pvt. Ltd. is not responsible for any such representation in parts. In this certificate, PCF (Product Carbon Footprint) and CFP (Carbon Footprint of Product) are used interchangeably.