



VERIFICATION STATEMENT

The greenhouse gas balance of

LSV Lech-Stahl Veredelung GmbH
Justus-von-Liebig-Str. 41
86899 Landsberg am Lech, Germany
- all sites -

was verified according to the criteria and requirements of

DIN EN ISO 14064-3
Greenhouse Gas Protocol.

The verification process includes the following
greenhouse gas-related activities
of Lech-Stahl Veredelung GmbH:

direct greenhouse gas emissions (Scope 1)
indirect energy-related greenhouse gas emissions (Scope 2)
other indirect greenhouse gas emissions (Scope 3)

Sulzbach, 11 Aug. 2023

Matthias Schäfer
Lead verifier

Manfred Mateiko
Independent auditor

The full description of the audit activities can be found in the relevant applicable verification report. The contents of the verification report are summarised on the following page.

DAkkS (Germany's national accreditation body)-accredited verifiers; accreditation certificate D-VS-18443-01-00

proTerra Umweltschutz- und Managementberatung GmbH Umweltgutachter
Am TÜV 1 • 66280 Sulzbach, Germany • Phone: +49 6897 568323 •
www.proterra-umwelt.de



Contents of the final Verification Report

- 1 Verification mandate and requirements
- 2 Description of LSV
- 3 Agreed level of assurance
- 4 Materiality
- 5 Objective and scope
 - 5.1 Objective
 - 5.2 Scope
 - 5.2.1 Organizational boundaries
 - 5.2.2 Operational boundaries (Scopes)
 - 5.2.3 Balance period
 - 5.3 Verification criteria
- 6 Assessment of the available data and information
- 7 Description of the verification activities
- 8 Potential for improvement
 - 8.1 Potential for improvement with regard to greenhouse gas reporting
 - 8.2 Potential for improvement with regard to greenhouse gas emissions
 - 8.2.1 Scope 1 Emissions
 - 8.2.2 Scope 2 Emissions
 - 8.2.3 Scope 3 Emissions
- 9 Verified GHG emissions and verified GHG removals
- 10 Assessment of directed actions
- 11 Circumstances leading to non-verification of the greenhouse gas balance
- 12 Assessment
- 13 Conclusion



Verified greenhouse gas emissions

In the balance period from 01 Jan. 2021 to 31 Dec. 2021, the following greenhouse gas emissions were recorded and verified.

Scope 1	2,526 tons of CO _{2e}
Scope 2 market based	10,262 tons of CO _{2e}
Scope 3	113,839 tons of CO _{2e}

List of emission sources considered in Scope 3:

- GHG emissions from upstream chain of steel
- GHG emissions from downstream logistics
- GHG emissions from upstream logistics
- GHG emissions from upstream chain of electricity (market-based)
- GHG emissions from raw materials, consumables and supplies
- GHG emissions from employee commuting
- GHG emissions from waste disposal
- GHG emissions from upstream chain of other energy sources
- GHG emissions from services (external phosphating of steel products)
- GHG emissions from upstream chain of vehicle fleet
- GHG emissions from wastewater disposal
- GHG emissions from water consumption and water supply
- GHG emissions from upstream chain of refrigerant

In accordance with the greenhouse gas report/greenhouse gas balance and the relevant verification documents, the following assessment is made:

- not deviating*
- deviating*
- negative*