Validation statement

VS-4063338-2

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The method for determining the partial product carbon footprint for the production of items in the

Fr. Schiettinger KG
Wilhelmstrasse 18
D- 73033 Göppingen

Fr. Schiettinger KG
Schiettingerstr. 3
D-95682 Brand

with reference to the GHG statement in the 2023 management review dated 15.11.2024

was validated using the test process from DIN EN ISO 14064-03:2019 and with regard to compliance with the requirements of DIN EN ISO 14064-01:2018 (CCF) and DIN EN ISO 14067:2018 (partial PCF).

Partial product carbon footprint of the Brand plant

Reporting year:	**2023**
Key figure in kg CO_2/ t corrugated board:	**106,03**

Partial product carbon footprint of the Göppingen plant

Reporting year:	**2023**
Key figure in kg CO_2/ t solid board	**100,32**

The key figures given here for emissions per weight share of the total production volume can be used to determine and report the partial product carbon footprints for various articles in relation to the life cycle stages included here (procurement, corrugated board production, packaging production, delivery to customers, commuter traffic).

Agreed level of security	reasonable

Materiality thresholds	5 % for total amount

This validation statement is only valid for the reporting boundaries and scope stated and in conjunction with the agreed objectives and criteria for the assessment and our conclusions (see following pages).

TÜV SÜD Industrie Service GmbH
Westendstrasse 199, 80686 Munich, Germany

Munich, 20.05.2025

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Notes on the verification certificate

Brief description of the verification process

Fr. Schiettinger KG (client) has voluntarily commissioned TÜV SÜD Industrie Service GmbH (verification body) to carry out an independent (third party) verification of its greenhouse gas (GHG) statement as part of the management review for the year 2023 dated 15.11.2024 for the Göppingen plant and for the Brand plant.

This review was based on the intended scope, objectives and criteria as agreed in the mandate dated 25.09.2023.

On November 13, 2023, the personnel appointed by the verification body carried out an audit at the client's premises, including a document review, site inspections and interviews with responsible and participating personnel at the Brand plant.
Documents and supporting evidence relating to the Göppingen plant were also inspected. An inspection of the Göppingen plant was carried out during the verification of the 2022 report. As there are no technical or structural changes, the inspection in Göppingen was not carried out in 2023.
Sufficient supporting documents were inspected and detailed impressions of the current situation at both locations were gathered. A comprehensive assessment of the information in the balance sheets and in the greenhouse gas report (appendix to the management report) was carried out.

Schiettinger KG has also derived partial product carbon footprints from the site-specific GHG balances and the emissions determined therein. Schiettinger KG has developed an allocation procedure for this purpose. This involves correlating the site-related emissions of a reporting year with the site-related production volumes. It was therefore necessary to verify the annual production volumes in addition to the GHG balances.

Roles and responsibilities

The determination and reporting of GHG emissions is the sole responsibility of our client.
Our role and responsibility as a verification body was to independently verify the appropriateness of the GHG emissions reported by our client with the underlying systems and processes for their recording, analysis and control in accordance with the requirements of DIN EN ISO 14064-3. This includes in particular the verification of the determined key figure for the allocation of partial product carbon footprints.

Standard for the collection of GHG data DIN EN ISO 14064-1:2018
DIN EN ISO 14067:2018

Note:
The aforementioned standards actually stipulate that a GHG declaration is created as separate documentation, which contains all relevant points from the requirements of the standards. In this case, these requirements were fully integrated into the integrated management system and its documents. Approaches to reporting are thus regulated in the manual and procedural and process descriptions. Accounting and the allocation of proportionate emissions to specific articles are carried out in managed Excel files.
The results are then summarized by the company's managers in the 2023 management review, where they are also evaluated in terms of the objectives of the integrated management system. To display the partial product carbon footprint of individual articles, a corresponding data record can be output as a one-page data sheet after entering the mass per 1000 pieces.

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Area of application / system limits

In line with the business activities of Fr. Schiettinger KG, this validation covers the following divisions at the Brand and Göppingen sites:

Production of packaging made from solid and corrugated cardboard to meet a wide range of customer requirements: Displays, crates and trays, 2-in-1 packaging, beverage packaging, wine cartons and shipping packaging with and without self-adhesive closure and tear strip with offset or flexo printing

Significant GHG sources at the Brand site are:

Scope 1
- Natural gas consumption for production and administration
- Heating oil consumption as a backup
- Liquid gas consumption for industrial trucks

Scope 2
- Indirect emissions from imported energy (electricity)

Scope 3
- indirect emissions from transportation:
  - upstream transportation and distribution of goods,
  - downstream transportation for the distribution of products
- Business trips
- Commuter traffic of employees
- Waste disposal
- Sink due to growth on forest plots

Significant GHG sources at the Göppingen site are:

Scope 1
- Fuel oil consumption for heating

Scope 2
- Indirect emissions from imported energy (electricity)

Scope 3
- indirect emissions from transportation:
  - Upstream transportation and distribution of goods
- Business trips
- Commuter traffic of employees
- Waste disposal

This applies to both locations:

Not included are
- Indirect emissions from goods used (purchased raw materials and purchased goods)
- indirect emissions from the use and end phase of the products
- Waste treatment as such is not included (only transportation to the disposal company)
- Scope 3 emission contributions for transportation and distribution of electrical energy and energy sources.

As an exclusion criterion, it was stated that these issue contributions are not subject to the operational or financial control of Fr.

There is no direct extraction or storage of greenhouse gases at either site.

Differences in the accounting approach of the locations:

Forest land owned by Fr. Schiettinger KG is referred to as a sink in the balance sheets for the Brand site. The sink effect stated in the GHG statement is an estimate based on publicly available data (CO2 sequestration 13 t per ha and year).

At the Göppingen site, downstream transportation for the distribution of products is not the responsibility of Schiettinger KG. Customers have the products picked up here.

The following life cycle stages, which are subject to the direct influence of Fr. Schiettinger KG, are therefore included in the accounting for the respective partial product carbon footprint:

- Supply of raw materials
- Production at the Brand and Göppingen plants,
  incl. direct and indirect emission contributions to the operation of the respective site (analogous to the calculated corporate carbon footprint)
- Delivery/provision of products (Brand location only)

Relevant greenhouse gases included in the balance sheet

☒ Carbon dioxide (CO_2)	☐ Perfluorocarbons
☐ Methane (CH_4)	☐ Sulphur hexafluoride (SF_6)
☐ Nitrogen dioxide (N_2O)	☐ Nitrogen trifluoride (NF_3)
☐ Fluorocarbons	☐ more

The greenhouse gas inventory contains the specified greenhouse gases in CO_2equivalents.

Fr. Schiettinger KG has identified and analyzed possible greenhouse gas sources in connection with the manufacturing process of solid and corrugated cardboard packaging. It was determined that no direct handling of other greenhouse gases such as methane CH_4, nitrous oxide N_2O, fluorocarbons HFCs, perfluorocarbons PFCs, sulphur hexafluoride SF_6, nitrogen trifluoride NF_3 takes place.

Targeted actions / special features in reporting

First, the overall balance sheet for the Brand plant was drawn up and then the emissions attributable to the individual products/articles were allocated according to their gross weight share of total production in the reporting year. The result of this allocation can be specified as specific emissions in kg CO2 per 1000 units using a key figure for each article.

Fr. Schiettinger KG maintains an integrated management system, which is also used to initiate and manage projects to reduce greenhouse gas emissions. Specifically, the following measures are planned:

- Purchase of electricity from renewable energy
- Increased efficiency in operation
- Procurement and application of supplier-specific emission factors
  (for future expansion of the reporting boundaries for Scope 3)
- Participation in the SBTI program with a 30% reduction in Scope 1 and Scope 2 emissions within 12 years compared to the respective base year

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Intended use of this verification statement

- primarily to support internal communication
- If necessary, forwarding to direct business customers on request

Note:
The method for calculating the partial product carbon footprint (pPCF) was tested here with reference to verified information from the underlying GHG balances of the production sites. These GHG balances and the allocation of the emissions determined in this way to the product quantities produced together represent a description of the CFP approach chosen here and enable a concrete calculation for a specified product or a specific article.
This declaration is therefore not a confirmation of a PCF within the meaning of DIN EN ISO 14067 for a specific article produced in a reporting year. If required, however, this reference basis can be used to individually verify the partial PCF of actually produced article quantities. Please contact Fr. Schiettinger KG if required.

Standard for this verification DIN EN ISO 14064-3:2019
in conjunction with DIN EN ISO 14064-1:2018
and DIN EN ISO 14067:2018

Objectives of the verification

The review was conducted with due regard to our impartiality using a risk-based approach. Rational procedures were used to reach reliable and reproducible conclusions. As part of our audit, a sufficient amount of suitable evidence had to be collected and explained in the audit by representatives of Fr. This was to enable sufficient traceability of the information submitted with the GHG declaration.

Criteria

The data was checked according to the following criteria:
Relevance, completeness, accuracy, transparency of information and consistency.
The assessment of the alternatives applicable according to the underlying quantification model was based on the principle of conservatism.

Agreed level of security

reasonable

Note:
At a reasonable - but not absolute - level of assurance, we verify that the Greenhouse Gas Declaration is materially correct. This includes a review of the processes, data and evidence for their correctness and accuracy with an appropriate sample size.

Materiality

5 % for the respective total sum of specific emissions of individual articles
(based on locations and reporting years)

Note:
The materiality threshold is a measure of our assessment of data gaps, misstatements and nonconformities remaining at the end of our review.
Gaps, omissions, inaccuracies identified during the verification that result in quantities greater than the specified thresholds constitute a "material deviation", i.e. non-conformity, which must be rectified before a verification statement can be issued.
The amount of the value agreed here with the commissioning was a proposal on our part, with which the claims regarding the completeness of the processed data can be described as demanding.

Note 2:
The balance sheet contributions included here as Scope 3 emissions are the result of an evaluation process that excludes potential emission contributions that are not subject to the operational or financial control of Fr.
Our assessment of compliance with the materiality threshold therefore only relates to the contributions recognized in the balance sheet.

Verification methodology

- Strategic analysis and risk assessment for the submitted GHG declaration, audit planning
- Interviews with responsible personnel of Fr. Schiettinger KG and inspection of the Brand site
- Checking documents for material usage
- Review of the data and information systems and methodology for collecting, aggregating, analyzing and verifying the information needed to determine the GHG emissions are used
- Sample check of data and evidence for determining GHG emissions, including tracing the sources of emission factors
- Recalculation of the greenhouse gas balance
- Independent audit
  (quality assurance by an auditor not involved in the audit process)

Conclusions

Based on our review of the greenhouse gas statement of Fr. Schiettinger KG, we conclude that in all material respects the greenhouse gas emissions, the removal of greenhouse gases and the storage are presented fairly and in accordance with the requirements and standards on which this report is based.

On the basis of the results of our audit process, we confirm for the reporting framework defined here:

- the emissions reported in the site-specific balances
- the total production volumes reported in the site-specific balance sheets
- the achievement of the agreed level of security
- compliance with the materiality thresholds.

Our verification statement can only be interpreted as a whole together with the specifications within the framework of the integrated management system of Fr. Schiettinger KG and the chapter of the management assessment 2023 dated 15.11.2024 formulated as a greenhouse gas report.

Recommendations for improving the emission contributions used in the GHG balances:

- As a result of the significance assessment currently applied, only balance sheet contributions that are subject to the direct influence of Fr. The criteria for this evaluation process can be changed if necessary in order to take into account any further reporting requirements of third parties (e.g. other user groups of the GHG information to be provided).

- If the intended users are expanded or for external communication, it makes sense to supplement the existing reporting system within the IMS with an independent report as a GHG statement on the corporate carbon footprint (complete presentation of the content requirements from section 9.3 of DIN EN ISO 14064-1 as a separate document).

- The loss of refrigerant from the server room cooling system at the Brand site is currently not taken into account. During the next maintenance, attention can be paid to how much refrigerant has been lost over the running time. This should then be reported for the sake of completeness.

- The emission factor for electricity was taken from the 2022 reporting year, as no more recent one was available at the time of verification. It should be noted that this value urgently needs to be updated for subsequent years.

This declaration is issued in accordance with the agreement made with the client and within the framework of our validation and verification regulations. The results recorded here are based on our internal documentation dated 20.05.2025 for this verification with project no. 4063338.