



## **Verification Statement**

## Organization Name: Al Ezz Dekheila Steel Co. (EZDK)

Verification Statement Type: Product Carbon Footprint Verification "Flat Steel Product"
Claim Reference: The Flat product CFP was quantified and reported in accordance with ISO 14067, based on a Life
Cycle Assessment (LCA) conducted in accordance with ISO 14040 and ISO 14044. This verification has been carried out by the
EOS-EPU (VVB) in alignment with the principles and requirements of ISO 14064-3 and ISO 17029.

Validation/Verification Body.

Type: Third-Party Name: EPU-VVB

Address: 16 Tadreeb El Motadarebeen St, Cairo, Egypt

Objectives and Scope of the Verification.

• Objectives: To assess and confirm the accuracy, completeness, transparency, and material correctness of the Product Carbon Footprint (CFP) claim prepared by AI Ezz Dekheila Steel Co. (EZDK) for (Flat Steel Product), covering the life-cycle stages cradle-to-gate (A1–A3) quantified in accordance with ISO 14040, ISO 14044, ISO 20915 and ISO 14067 for the assessment year (2024) and to conclude whether the CFP value declared (1586.88 kg CO₂e per 1 ton of final product, expressed per the defined functional unit of 1 ton of finished flat steel product at the factory gate.) is supported by verifiable evidence.

• Scope: The scope of this verification covered the Product Carbon Footprint (CFP) of Flat Steel Product. The product system boundary was defined as (cradle-to-gate) (A1-A3). The CFP was expressed per the functional unit of (1586.88 kg CO<sub>2</sub>e per 1 ton of final product). All relevant upstream, core, and downstream processes were included as defined in the CFP study, encompassing raw material acquisition, energy use, transportation, production processes, and waste treatment. The emission sources covered comprised direct emissions, indirect energy emissions, and relevant life-cycle

stage emissions.

- The verification was based on data from the assessment year (2024), representing normal and representative operational conditions. Where applicable, certain activities were excluded based on materiality. All known inputs and outputs were included in the CFP study. No single material or energy flow exceeding 1% of total mass or energy use was excluded, and cumulative exclusions did not exceed 5% of the overall environmental impact, consistent with ISO 14044 requirements. The mass of binding materials, representing less than 1% of the product mass, was excluded. In addition, certain downstream processes outside the defined system boundary were omitted due to uncertainties arising from the multiple potential applications of the assessed products and these exclusions were transparently documented in the product CFP study.
- Supporting Data. The data and information supporting the Product Carbon Footprint (CFP) assertion of Flat Steel Product were based on primary operational data from Al Ezz Dekheila Steel Co. (EZDK) for the assessment year (2024), including production volumes, raw material inputs, energy consumption, transport records, and waste management data. Secondary data sources, such as recognized life cycle inventory (LCI) databases and published emission factors (e.g., IPCC, eco-invent, DEFRA and World Steel Association), were used where primary data were not available. All data applied in the CFP quantification were representative of the defined product system boundaries (cradle-to-gate) (A1-A3) and the Global Warming Potentials (GWPs) used were consistent with (IPCC)
- Reference to Validation/Verification Programme ;

This verification was conducted in accordance with the ISO 17029 and ISO 14064-3 standard.

Decision on the Claim: A "Unmodified Opinion" has been issued regarding the Product Carbon Footprint (CFP) assertion made by AI Ezz Dekheila Steel Co. (EZDK) for Flat Steel Product for the assessment year 2024. The declared CFP value of (1586.88 kg CO<sub>2</sub>e per 1 ton of final product) is confirmed to be accurate, complete, consistent, transparent, and materially correct, within the defined system boundaries (cradle-to-gate) (A1–A3). The verification process was conducted at a (Reasonable level of assurance, applying a (5%) materiality threshold, and has fulfilled all programme-related requirements in accordance with ISO 14064-3, ISO 14040, ISO 14044, ISO 20915:2018 and ISO 14067.

- Findings:

No unresolved findings were identified during the verification process. All discrepancies and issues noted were addressed and resolved prior to the issuance of this verification statement.

This verification was conducted independently and impartially by EOS-EPU, in accordance with the competence and impartiality requirements of ISO 17029.

This verification statement is issued by EPU-VVB as a formal confirmation of the accuracy and reliability of the GHG emissions assertion made by AI Ezz Dekheila Steel Co. (EZDK) for the reporting period From: 1 January 2024 to: 31 December 2024 The statement is based on a thorough review and analysis in accordance with international standards and protocols.

Dr. Khaled Sout

**EOS Chairma** 

EPU-VVB

Date: 25-8-2025

**Verification Body Contact Information:** 

Email: EPU@eos.org.eg

Cellular: 01010725051 - Landline: +2022845502

マリをもり

(ersion No. (1)