PRODUCT CARBON FOOTPRINT (PCF) STATEMENT OF VERIFICATION

Project number: 4792278772
Issue Date: October 16, 2026
Period of validity: 3 Years

UL has assessed the Carbon Footprint of Products (PCFs) for

ZHANGPU STAINLESS STEEL (SUZHOU) CO., LTD.

For the time period, June 1, 2025 to May 31, 2026, in accordance with ISO 14064 Part 3: 2019. Zhangpu Stainless Steel (Suzhou) Co., Ltd. PCF Statement has been verified to meet the requirements of ISO 14067: 2018, and that there is **no evidence** that the PCF statement:

- Is not materially correct
- Is not a fair representation of PCF data and information.
- Is not prepared in accordance with the criteria

June 1, 2025 to May 31, 2026

304EF(Eco-Friendly) stainless steel

PCF Total Net GHG Emissions and Removals:
1.87E+03 kg of net CO2e emissions/removals per ton

Net Fossil GHG emissions and removals:
1.85E+03 kg of net Fossil CO2e emissions/removals per ton

Net Biogenic GHG emissions and removals:
1.70E+01 kg of Biogenic CO2e emissions per ton

Aircraft emissions:
0.00E+00 kg of Aircraft CO2e emissions per ton

Direct Land Use Change (dLUC) GHG emissions and removals:
5.58 kg of CO2e emissions per ton

316LEF(Eco-Friendly) stainless steel

PCF Total Net GHG Emissions and Removals:
2.81E+03 kg of net CO2e emissions/removals per ton

Net Fossil GHG emissions and removals:
2.73E+03 kg of net Fossil CO2e emissions/removals per ton

Net Biogenic GHG emissions and removals:
7.40E+01 kg of Biogenic CO2e emissions per ton

Aircraft emissions:
0.00E+00 kg of Aircraft CO2e emissions per ton

Direct Land Use Change (dLUC) GHG emissions and removals:
2.62E+00 kg of CO2e emissions per ton

UL performs Product Carbon Footprint (PCF) Verification in accordance with ISO 14064 Part 3:2019. Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements.

UL applies a risk-based approach to PCF Verification that incorporates an investigation of the inherent and control risks associated with PCF reporting.

UL's verification approach includes but is not limited to the collection and analysis of:

- Qualitative data through the engagement of management.
- Quantitative data through receipt of data files from information management systems.
- Quantitative data through the reference and knowledge of secondary life cycle inventory databases



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301EF(Eco-Friendly) stainless steel

PCF Total Net GHG Emissions and Removals:
2.20E+03 kg of net CO2e emissions/removals per ton

Net Fossil GHG emissions and removals:
2.18E+03 kg of net Fossil CO2e emissions/removals per ton

Net Biogenic GHG emissions and removals:
1.73E+01 kg of Biogenic CO2e emissions per ton

Aircraft emissions:
0.00E+00 kg of Aircraft CO2e emissions per ton

Direct Land Use Change (dLUC) GHG emissions and removals:
6.21E-01 kg of CO2e emissions per ton

Cold rolled steel coil

PCF Total Net GHG Emissions and Removals:
6.51E+03 kg of net CO2e emissions/removals per ton

Net Fossil GHG emissions and removals:
6.45E+03 kg of net Fossil CO2e emissions/removals per ton

Net Biogenic GHG emissions and removals:
5.50E+01 kg of Biogenic CO2e emissions per ton

Aircraft emissions:
0.00E+00 kg of Aircraft CO2e emissions per ton

Direct Land Use Change (dLUC) GHG emissions and removals:
2.02E+00 kg of CO2e emissions per ton

Authorized by:



Kun Chen
Lead Verifier
UL Verification Services Inc.
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Zhangpu Stainless Steel (Suzhou) Co., Ltd.
Level of assurance: LEMITED
Project number: 4792278772
Report issue date: October 16, 2026

Introduction

Zhangpu Stainless Steel (Suzhou) Co., Ltd. contracted UL to verify their Product Carbon Footprint (PCF) Statement to ensure the carbon footprint of their Cold rolled steel coil, 304EF(Eco-Friendly) stainless steel, 316LEF(Eco-Friendly) stainless steel and 301EF(Eco-Friendly) stainless steel are complete and accurate for the purposes of external communication. Zhangpu Stainless Steel (Suzhou) Co., Ltd. has provided a PCF statement to UL covering the period of **June 1, 2025 to May 31, 2026** in accordance with ISO 14067: 2018.

Approach

UL performs PCF verification in accordance with the requirements of ISO 14067: 2018 Greenhouse Gases — Carbon footprint of products – Requirements and guidelines for quantification and the procedures as presented by ISO 14064-3: 2019 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

UL applies a risk-based approach to PCF verification that incorporates a detailed understanding of risks associated with PCF reporting and the controls required to mitigate such risks. To mitigate such risks, our verification approach includes the analysis and review of the:

- Qualitative scope and data sources through the direct engagement with Zhangpu Stainless Steel (Suzhou) Co., Ltd. management
- Methodological approach through receipt of a project report dated October 16, 2026, from Zhangpu Stainless Steel (Suzhou) Co., Ltd. per ISO 14067: 2018
- Life cycle inventory of primary quantitative data representative of core processes through receipt of a project report dated October 16, 2026, from Zhangpu Stainless Steel (Suzhou) Co., Ltd. per ISO 14067: 2018
- Life cycle inventory of secondary and tertiary quantitative data contained in the Ecoinvent v3.12 database modeled in SimaPro and representative of Zhangpu Stainless Steel (Suzhou) Co., Ltd.'s upstream value chain processes
- Life cycle inventory data related to the geographical locations where the processes took place, e.g. electricity and transportation data from Zhangjiagang City, Jiangsu Province, China

Responsibilities

Zhangpu Stainless Steel (Suzhou) Co., Ltd. designated themselves as the responsible party for the preparation and fair presentation of their PCF Statement and other supporting information required for evaluation of the statement in accordance to the criteria laid out in ISO 14067: 2018. UL is responsible for expressing an opinion of the PCF Statement based on findings from verification activities designed to assess whether the PCF statement was materially accurate given quantitative and qualitative thresholds. The data assessed is historical in nature and this report is only valid for the PCF Statement of this defined period.

Level of assurance

Zhangpu Stainless Steel (Suzhou) Co., Ltd. requested that UL provide a LIMITED level of assurance for their PCF statement.

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Objectives

To verify to LIMITED assurance that Zhangpu Stainless Steel (Suzhou) Co., Ltd. 's PCF statement is materially accurate for the purposes of internal reporting in terms of:

- The PCF emissions are as declared by the responsible party.
- The data reported are accurate, complete, consistent, transparent, and free of material error or omission.
- The PCF statement is prepared consistent with the criteria laid out in ISO 14067: 2018.

Scope

Customer name	**Zhangpu Stainless Steel (Suzhou) Co., Ltd.**
Customer address	Jinfeng Town, Zhangjiagang City, Jiangsu Province, China
Product System	Cold rolled steel coil, 304EF(Eco-Friendly) stainless steel, 316LEF(Eco-Friendly) stainless steel and 301EF(Eco-Friendly) stainless steel
Scope	Cradle to gate
Activity/Methodology	June 1, 2025 to May 31, 2026
GWP values applied	IPCC AR6 GWP 100 (IPCC 2021)
Intended use	External

Table 1 - Sources in Scope

Life Cycle Stage	Source	Activity
Raw material supply	The raw material data mainly comes from the ecoinvent v3.12 database	Production activities
Raw material transportation	Raw material transportation data are based on the site-to-site distance from e-map	Transportation activities
Product manufacturing	The production of auxiliary materials, packaging materials, energy use, waste treatment are considered	Processing

Completeness

The PCF was verified to the following cut-off rules to ensure material completeness:

— All inputs and outputs to processes were included in the calculation for which data were available. Upstream data was provided by SimaPro LCA modeling software and Ecoinvent v3.12 database. Life cycle inventory data related to the geographical locations where the processes took place were used, e.g. electricity and transportation data from China. Data gaps were filled by conservative assumptions with average, generic or proxy data. Any assumptions for such choices were documented.

— Particular care was taken to include material and energy flows that were known or suspected to release substances into the air, water or soil in quantities that contribute significantly. In cases of insufficient input data or data gaps for a unit process, the total of neglected input flows per module were a maximum of 2% of energy usage, mass and GWP environmental impact. When assumptions were used

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in combination with plausibility considerations and expert judgement to demonstrate compliance with these criteria, the assumptions were conservative.

Issuance of Opinion

In UL's opinion, based on the evaluation activities conducted in accordance to ISO 14067: 2018 and ISO 14064 Part 3: 2019, for Zhangpu Stainless Steel (Suzhou) Co., Ltd. 's Cold rolled steel coil, 304EF(Eco-Friendly) stainless steel, 316LEF(Eco-Friendly) stainless steel and 301EF(Eco-Friendly) stainless steel, a LIMITED level of assurance has been determined that there is no evidence that the Product Carbon Footprint of statement:

- Is not materially correct;
- Is not a fair representation of PCF data and information;
- Is not prepared in accordance with PCF quantification, monitoring and reporting to the required criteria.

Activities performed to limited level of assurance are less extensive in nature, timing and extent than activities performed for reasonable level of assurance.

Place and date: 2211 Newmarket Parkway, Suite 106, Marietta, GA 30067, USA. 04/21/2023

Verifier Signature:



Kun Chen, Lead Verifier

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Appendix A

Introduction

Appendix A describes how UL executed the verification of Zhangpu Stainless Steel (Suzhou) Co., Ltd. GHG Statement issued for the period June 1, 2025 to May 31, 2026 in accordance with ISO 14067: 2018 and the Product Category Rules (PCRs):

- SMART EPD Part B Product Category Rules for Designated Steel Construction Products
- PEFCR (2018) Product Environmental Footprint Category Rules Guidance (Version 6.3)

Execution summary

The scope of the verification activities were defined during the verification planning stage and were informed the strategic analysis and risk assessment based on submitted data and industry research. The verification activities involved, but were not limited to the items below:

- Background research
- Assessment of PCF management system and controls
- Review of PCF data and information
- Testing of data aggregation and calculation process

The verification was executed by the team shown below:

Lead verifier	Kun Chen is the Lead verifier on the engagement. He has over 5 years of experience in carbon management and carbon accounting and is a qualified PCF Verifier. Kun.Chen@ul.com
.Verifier	Cooper McCollum is the Verifier on your engagemet. He oversees a wide range of UL's certification programs and is a qualified GHG Verifier. Cooper.Mccollum@ul.com
Certification officer	Skye Tang is the Certification Officer on you engagement. She oversees a wide range of UL's certification program and is a qualified GHG Verifier. Skye.Tang@ul.com

Background Research

The background to the Zhangpu Stainless Steel (Suzhou) Co., Ltd. Cold rolled steel coil, 304EF(Eco-Friendly) stainless steel, 316LEF(Eco-Friendly) stainless steel and 301EF(Eco-Friendly) stainless steel involved research based on the PCF management system was based on the provided PCF project report and previously submitted LCA to support environmental product declarations for the same products:

- Zhangpu Stainless Steel (Suzhou) Co., Ltd._4792278772_PCF Limited Assurance_4 type of Steel Products

PCF management system and controls

The PCF management system and controls were checked through the analysis and review of the supporting information presented in the PCF Report, prepared for Zhangpu Stainless Steel (Suzhou) Co., Ltd. by CIRS, and the PCF calculation environment through the use of SimaPro.

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PCF data and information

The PCF data and information were reviewed and checked through the submission of the PCF Report, prepared for Zhangpu Stainless Steel (Suzhou) Co., Ltd. by CRIS. In additional the SimaPro life cycle assessment software modelling environment and the tertiary life cycle inventory database, Ecoinvent v3.12,

https://ecoinvent.org/

Data aggregation and calculation processes

The data aggregation and calculation processes were checked both independently assessing energy consumption data, referenced life cycle inventory data, and the characterization factors used to support the final GHG calculations.

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