



STATEMENT ON ENVIRONMENTAL INFORMATION

Identification No.: 001/2026/SOE-KIVVT

Verification Record Identifier: KIVVT/2026/01-36

UNIVERSITY OF SOPRON ENVIRONMENTAL INFORMATION VALIDATION AND VERIFICATION BODY

accredited by the Hungarian National Accreditation Authority (NAH) under accreditation number NAH-10-0008/2025 as a body for the validation and verification of environmental information.

Certificate: Verification Opinion on Greenhouse Gas Statements

Client / Responsible Party:	Arconic-Kőfém Mill Products Hungary Kft.
Conclusion:	Verification Opinion
Type of Opinion:	Unmodified
Reporting Period and Date:	Year 2025 (01/01/2025 – 31/12/2025)
Type of Body in Relation to the Opinion:	Third Party
Activity Related to Environmental Information:	Verification of greenhouse gas statements. Quantification and reporting of greenhouse gas emissions at the organizational level.
Objectives and scope of the verification, controls, exclusions, and responsibilities of the responsible party:	For the Székesfehérvár site of Arconic-Kőfém Mill Products Hungary Kft. (8000 Székesfehérvár, Verseci utca 1–15.), we have verified the organizational greenhouse gas (GHG) emissions reported in the Client's GHG statement for the reporting period, i.e. the 2025 calendar year, covering Scope 1, Scope 2 and Scope 3 (relevant categories). The Client is responsible for the preparation and fair presentation of the GHG statement in accordance with the applicable standards (ISO 14064-1, GHG Protocol Corporate Standard). This includes the design, implementation and maintenance of an operational data management and control system to ensure that the GHG statement is free from material misstatement.
Timing of underlying data and information:	Past information
Applied validation/verification programme and requirements:	Our responsibility is to express an opinion, based on our verification, on the site-level GHG inventory and the GHG report. The verification was conducted in accordance with ISO requirements, namely MSZ EN ISO/IEC 17029:2020 and MSZ EN ISO 14065:2022, and in accordance with MSZ EN ISO 14064-3:2019, which provides specification with guidance for the verification and validation of greenhouse gas statements. These international standards require compliance with ethical requirements and that the verification is planned and performed to obtain reasonable assurance about whether the site-level GHG emissions reported in the GHG statement are free from material misstatement. In our verification strategy, we applied a combined data- and control-based approach to GHG information.
Level of Assurance:	Reasonable
Materiality thresholds:	Quantitative materiality: 5% of total organizational gross GHG emissions (tCO₂e) Qualitative materiality: certain misstatements may be considered material regardless of their magnitude
Assertion:	The 2025 organizational-level GHG statement (CFO) of Arconic-Kőfém Mill Products Hungary Kft., for the site(s) located at 8000 Székesfehérvár, Verseci utca 1–15.: • Scope 1 direct emissions: 65,822 tCO₂e • Scope 2 indirect emissions from imported energy: 19,865 tCO₂e • Scope 3 other indirect emissions: 619,000 tCO₂e • Total Scope 1, 2 & 3 GHG emissions: 704,687 tCO₂e



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Description of the Opinion:

In our opinion, the organizational-level GHG statement of **Arconic-Kőfém Mill Products Hungary Kft.** presents fairly, in all material respects, the GHG emissions of the organization in accordance with the requirements of the applicable standards (MSZ EN ISO 14064-1:2019 and the GHG Protocol Corporate Standard).

The 2025 organizational-level GHG statement (CFO) of Arconic-Kőfém Mill Products Hungary Kft., for the site(s) located at 8000 Székesfehérvár, Verseci utca 1–15.:

Scope 1 direct emissions (also presented disaggregated): **65,822 tCO₂e**

- Stationary combustion: 64,801 tCO₂e
- Mobile combustion: 969 tCO₂e
- Fugitive emissions: 52 tCO₂e
- Process emissions: 0 tCO₂e

Scope 2 indirect emissions from imported energy: **19,865 tCO₂e**

Scope 3 other indirect emissions: **619,000 tCO₂e**

Upstream emissions:

- Purchased goods and services: 577,713 tCO₂e
- Capital goods: 189 tCO₂e
- Fuel- and energy-related activities (not included in Scope 1 or 2): 12,351 tCO₂e
- Upstream transportation and distribution: 17,929 tCO₂e
- Waste generated in operations: 105 tCO₂e
- Business travel: 31 tCO₂e
- Employee commuting and home working: 840 tCO₂e

Downstream emissions:

- Downstream transportation and distribution: 9,842 tCO₂e

Total Scope 1, 2 & 3 GHG emissions: 704,687 tCO₂e

Biogenic emissions (from biomass combustion): 0 tCO₂e

During the verification, no material misstatements were identified, and the deviations detected do not affect the reliability of the report.

Validity period:	1 year
Date of issue:	Sopron, 4 May 2026
Registration (Identification) Number:	001/2026/SOE-KIVVT
Findings in accordance with the verification programme:	See supplementary finding: Findings on the calculation of product-level carbon footprint indicators derived from the verified organizational GHG data for the information modules.
Reason for modification of the opinion (if modified):	N/A



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This statement on environmental information constitutes an accredited and impartial opinion. The University of Sopron disclaims any liability (including, but not limited to, financial, moral or compensatory liability) for activities undertaken by the Responsible Party based on the use of this statement. For further information regarding this statement, the above-mentioned Responsible Party may be contacted.

If this statement contains forward-looking information, it should be noted that actual results may differ from the estimates, as the underlying assumptions may change.


Magyarné Farkas Boglárka
Reviewer




Prof. dr. Lakatos Ferenc
Head of Conformity Assessment




Prof. dr. Fábián Attila Gábor
Rector (on behalf of the Rector)



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Findings on the calculation of product-level carbon footprint indicators derived from the verified organizational GHG data for the information modules (agreed-upon procedures – AUP)

Title:	Independent Report on Agreed-Upon Procedures (AUP) – Mass-Based Allocation of Product-Level Carbon Footprint Indicators
Users:	The intended user(s) who have accepted the nature and purpose of the agreed-upon procedures.
Identification of the responsible party:	Arconic-Kőfém Mill Products Hungary Kft.
Identification of the subject matter:	Calculation of product-level carbon footprint indicators derived from verified organizational GHG data, allocated to rolled products and extrusion billet products.
Reporting period and date:	Year 2025 (01/01/2025 – 31/12/2025)
Statement of responsibilities:	The preparation of the subject matter, the underlying data, and the product-level calculations is the responsibility of the responsible party.
Appropriateness of the procedures:	The appropriateness of the agreed-upon procedures is the sole responsibility of the intended user(s).
Verifier's responsibility:	The verifier's responsibility is limited to performing the agreed-upon procedures and reporting the findings arising therefrom; no responsibility is assumed for the appropriateness of the procedures.
Methodology:	The procedures were performed as agreed-upon procedures in accordance with Annex C of ISO 14064-3:2019. The procedures were agreed in advance between the intended user(s) and the verifier.
Restriction on use:	This report is intended solely for the intended user(s) who have agreed to the procedures and is not suitable for any other purpose or for wider distribution.
Purpose of the AUP:	To determine whether the product-level carbon footprint indicators have been derived from the verified organizational GHG data using documented mass-based allocation, in accordance with the agreed-upon calculation procedures.
Procedures performed:	We examined the documentation of the mass-based allocation methodology, the clarity of the allocation keys, the consistency of input data with the verified organizational GHG data, the data flow, the allocation formulas, the completeness of allocation (100%), the absence of duplication and omission, the documentation of production data, the formulas within the Excel model, the absence of hard-coded values, the calculation of intensity indicators, as well as traceability and reproducibility.



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Finding – rolled products:	The calculation for rolled products was performed based on a documented mass-based allocation methodology. The input data are derived from verified organizational GHG data, the data transfer is consistent, and the allocation is mathematically correct, complete, and reproducible. No deviations were identified. Based on the agreed-upon procedures, we found that the tables and underlying calculations forming the basis of the product-level calculations are methodologically appropriate, the formulas applied in the Excel-based calculation model are correct, and the results are fully traceable throughout the calculation steps. The assessed calculation models, using the verified organizational GHG data, are suitable for the consistent and reproducible determination of further specific product group- or product-level carbon footprint indicators.
Finding – extrusion billet products:	The calculation for extrusion billet products was performed based on a documented mass-based allocation methodology. The input data are derived from verified organizational GHG data, and the data flow and consistency at the level of information modules have been confirmed. The calculations are mathematically correct, complete, and reproducible. No deviations were identified. Based on the agreed-upon procedures, we found that the tables and underlying calculations forming the basis of the product-level calculations are methodologically appropriate, the formulas applied in the Excel-based calculation model are correct, and the results are fully traceable throughout the calculation steps. The assessed calculation models, using the verified organizational GHG data, are suitable for the consistent and reproducible determination of further specific product group- or product-level carbon footprint indicators.

Quantitative finding:

The total allocation ratio equals 100%, and the sum of product-level emissions is consistent with the verified organizational emissions.

Rolled products:

	Distribution (%)	GHG emissions per tonne of rolled products (tCO2e/tonne)
Scope 1	7%	0.486
Scope 2	3%	0.221
Scope 3	89%	5.827
Total	100%	6.534

Extrusion billet products

	Distribution (%)	GHG emissions per tonne of extrusion billets (tCO2e/tonne)
Scope 1	14%	0.309
Scope 2	2%	0.036
Scope 3	85%	1.932
Total	100%	2.276



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Materiality threshold:	No materiality threshold was applied in the AUP, as the engagement is not of an assurance nature..
Reservations / limitations:	The procedures were limited to the agreed calculation steps and supporting documentation. The re-verification of the organizational GHG data was not within the scope of the AUP.
Limitation of the AUP report:	The procedures performed do not constitute either a verification or a validation engagement and, accordingly, do not provide assurance. Had additional verification or validation procedures been performed, other matters might have been identified.
Exclusion of ISO 14067 / LCA:	The product-level results do not constitute a product carbon footprint in accordance with ISO 14067 and have not been subject to an assurance-type verification of a product carbon footprint. The procedures do not include the performance or evaluation of a life cycle assessment in accordance with ISO 14040/44.
Validity period:	1 year
Report date:	Sopron, 4 May 2026
 Magyarné Farkas Boglárka Reviewer  Prof. dr. Lakatos Ferenc Head of Conformity Assessment  Prof. dr. Fábán Attila Gábor Rector (on behalf of the Rector) 	