

PRODUCT CARBON FOOTPRINT VERIFICATION STATEMENT

PGS GROUP

VINÇOTTE nv

Jan Olieslagerslaan 35
1800 Vilvoorde, België

Organisation

PGS Group
Centre Multimarchandises
Rue Michel Poulmarch 76807
Saint Etienne du Rouvray, France

Verification procedure

The verification was performed by Vinçotte in accordance with ISO 14067:2018 and the Greenhouse Gas Protocol.

Verified amount

Vinçotte has verified the product carbon footprint of new wooden pallets produced by PGS Group.

The verified amount of the product carbon footprint is 73,633.22 tCO₂eq for the cradle-to-gate system boundary (A1–A4) of the PGS Group production activities for reporting year Y-2024.

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User of the GHG-assertion

Internal and external stakeholders

Objectives, scope and criteria:

Vinçotte performed on behalf of PGS Group an independent of the product carbon footprint of new wooden pallets produced by PGS Group. PGS Group worked together with Turn The Tide to calculate the climate impact of new wooden pallets produced by PGS Group. This verification statement is applicable for new wooden pallets produced by PGS Group.

The activities and processes taken into account for the product carbon footprint were the life cycle stages for a cradle-to-farm study.

The following life cycles stages were included:

- Upstream processes:
 - material acquisition and pre-processing of wood (boards/beams, blocks), metals and plastics;
 - production of intermediate materials such as nails/rivets and pressed blocks;
 - manufacturing of auxiliary materials (paint, impregnate, packaging);
 - upstream transportation of all materials to the PGS sites.
- Core processes:
 - production processes at PGS sites including sawing, pre-assembly and assembly;
 - heat treatment;
 - painting and impregnation operations;
 - internal transport, energy use (electricity, fuels) and waste treatment.
- Downstream processes:
 - transport of finished wooden pallets from the PGS sites to the customer's gate (A4 transport).

The greenhouse gases included in the Product Carbon Footprint calculation are carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

The verification consisted of an independent review of the primary and secondary data, the emission factors, LCA model and the calculations. The goal was to verify if the data and the results of the product carbon footprint calculations were complete, reliable, transparent, accurate and free of material errors or omissions.



Conclusion

On behalf of PGS, Vinçotte has verified the product carbon footprint of new wooden pallets produced by PGS Group.

The product carbon footprint was prepared according to the requirements of ISO 14067:2018 and the Greenhouse Gas Protocol.

Based on the process and procedures conducted, there is no evidence that the GHG statement:

- Is not materially correct and is not a fair representation of GHG data and information;
- Has not been prepared in accordance with the requirements of the ISO 14067:2018 and the Greenhouse Gas Protocol.

Declaration of independence

The verification was carried out by Vinçotte as an independent third party.

On behalf of Vinçotte,
2/7/2026



Margot De Cock
Project Engineer sustainability and environment