

## Review Report

Report Number: CF-2023-09-21259871

21. September 2023

### Corporate Carbon Footprint (2021) of Optibelt GmbH (calculated by .planetly by Onetrust)

Arntz Beteiligungs GmbH & Co. KG  
Corveyer Allee 15  
37671 Höxter

Critical Review based on the following documents:

- „Corporate Carbon Footprint 2021“ (*final version received on 30 June 2023, file: 2021\_Optibel\_GHG-Report\_überarbeitet.pdf*)
- *Optibelt 2021\_Data Export.xlsx (received on 21 February 2023, file: Optibelt 2021\_Data Export.xlsx)*

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Project:	Corporate Carbon Footprint (2021) of Optibelt GmbH, calculated by .planetly by OneTrust
Client:	Arntz Beteiligungs GmbH & Co. KG Corveyer Allee 15 37671 Höxter
Contact persons:	Julia Brand, Sebastian Siebrecht (Arntz Beteiligungs GmbH & Co. KG), Ferdinand Schnell (.planetly by OneTrust)
Date of review:	21 September 2023
Considered GHG:	CO <sub>2</sub> -equivalents
Inspector:	TÜV Rheinland Energy GmbH
Editor:	Laura Lang
Internal peer review:	Susanne Jorre
Accounting boundary:	Scope 1 and 2
Test specification	GHG Protocol: 2004, A Corporate Accounting and Reporting Standard, revised edition
Calculation period (baseline):	Calendar year 2021
Accounting methodology:	retroactive
Report: (prepared by .planetly by OneTrust)	Corporate Carbon Footprint 2021 (file: "2021_Optibelt_GHG_Report.pdf" (Version of 30 June 2023))
Verified result Carbon Footprint:	Calendar year 2021: 25,671.06 tCO <sub>2</sub> e (location-based, gross) 23,674.93 tCO <sub>2</sub> e (market-based, net)
Certipedia ID:	85492
Certificate valid until:	31 December 2024
Certificate number:	C01-2023-09-21258971

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The Corporate Carbon Footprint 2021, prepared by .planetly by OneTrust for Arntz Beteiligungs GmbH & Co. KG incl. Optibelt GmbH and other subsidiaries of the Arntz Optibelt Group (hereinafter: "Optibelt"), was subjected to a critical review by TÜV Rheinland Energy GmbH in accordance with GHG Protocol: 2004, A Corporate Accounting and Reporting Standard, revised edition. The report covers the calendar year 2021 and Scopes 1 and 2. Scope 3 categories were for now excluded from the calculation. The organizational accounting boundaries are selected according to the operational control approach and comprise the business activities of their 34 company locations. This includes the locations Bad Blankenburg (Germany), Bartlett (USA), Brisbane (Australia), Brno (Czech Republic), Burnhaupt-le-Haut (France), Cali (Colombia), Chachoengsao (Thailand), Dabrowa Górnicza (Poland), Dulliken (Switzerland), Helsinki (Finland), Hillegom (Netherlands), Hortolandia (Brasil), Höxter (Germany), Jakarta Selatan (Indonesia), Legnano (Italy), Letterkenny (Ireland), Malmö (Sweden), Melbourne (Australia), Mississauga (Canada) Mohammedia (Morocco), Penrose (New Zealand), Pune (India), Rinteln (Germany), Sabadell (Spain), Santiago de Queretaro (Mexico), Singapore, Taicang (incl. sales offices Shanghai) (China), Tautii Magheraus (Romania), Tuzla/Istanbul (Turkey), Wien (Austria), Warrington (United Kingdom), Werl (Germany), Wommelgem (Belgium), Zsombó (Hungary).

The operational boundaries include all Scope 1 and 2 emissions generated in calendar year 2021 in accordance with the GHG Protocol. These include direct emissions from stationary and mobile combustion (heating and use of the company fleet), as well as indirect GHG emissions from imported and generated energy (electricity) and the consumption of coolants. Due to the high complexity of data collection, Optibelt's Scope 3 emissions were excluded from the initial assessment by the company. However, the reviewers recommend including these in following studies.

For most activities covered within the operational boundary, primary data was collected at Optibelt for the calendar year 2021 (01.01.2021 - 31.12.2021) and suitable appropriate and current emission factors were identified and used. Responsibility for data completeness lies with Optibelt. The organizational and operational system boundaries used for the Corporate Carbon Footprint and the calculations were checked for accuracy and completeness.

All analysis steps were carried out correctly in accordance with the GHG Protocol. They are scientifically justified and correspond to the state of the art. The results are inherently conclusive. The data used can be classified as good with regard to the objectives and scope of the study. The presentation of the results is generally understandable. The study presented

is coherent and transparent. Relevant suggestions for improving the report and the calculation were discussed during the review process. The object of the review corresponds to the review principles.

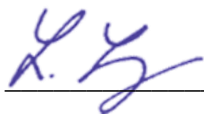
The calculated greenhouse gas emissions are as follows:

	<b>Market-based (net)</b>	<b>Location-based (gross)</b>
Scope 1:	12.867,23 t CO <sub>2</sub> e	12.867,23 t CO <sub>2</sub> e
Scope 2:	10.807,70 t CO <sub>2</sub> e	12.803,83 t CO <sub>2</sub> e
<b>Total</b>	<b>23.674,93 t CO<sub>2</sub>e</b>	<b>25.671,06 t CO<sub>2</sub>e</b>

The calculations were verified on basis of the documents provided.

During the verification process, no substantial misstatements or errors were identified that would have led to a significant change in the calculated Corporate Carbon Footprint

Cologne, 21 September 2023



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