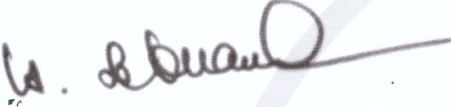


Verification Report

Verification Opinion

Verified as Satisfactory	
As a result of carrying out the verification of product life cycle greenhouse gas emissions, it is the opinion of BSI with reasonable assurance that	No material misstatements in this product life cycle greenhouse gas emission assertion were revealed.
	The product life cycle GHG data quality was verified to be acceptable against the requirements of ISO 14067:2018.
Lead Verifier	Le Huy Thanh
Independent Reviewer	Nguyen Dinh Minh Tam
Signed on behalf of BSI	 <i>Le Duyen Anh – Managing Director BSI Vietnam</i>
Issue Date	25/11/2024
BSI Vietnam: 15th Floor, APC Tower, 518B Dien Bien Phu Street, Ward 21, Binh Thanh District, Ho Chi Minh City, Vietnam	
NOTE: BSI Vietnam is independent to and has no financial interest in Posco Yamato Vina Steel JSC. This 3rd party Verification Opinion has been prepared for Posco Yamato Vina Steel JSC only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Vietnam has assumed that all information provided to it by Posco Yamato Vina Steel JSC true, accurate and complete. BSI Vietnam accepts no liability to any third party who places reliance on this statement. This statement shall be valid for a maximum period of two years after the latest issue date on this certificate. Should there be a change in the life cycle of the product whose GHG emissions are being assessed, the validity of this opinion statement will cease.	

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Verification Engagement

Organization	Posco Yamato Vina Steel JSC N1 Street, Phu My II Industrial Zone, Phu My Ward, Phu My Town, Ba Ria Vung Tau 790000 Vietnam
Responsible party	Posco Yamato Vina Steel JSC
Verification Objectives	To express an opinion on whether the Product Carbon Footprint Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14067:2018, the criteria used by BSI to verify the Product Carbon Footprint Statement
Materiality Level	5%
Level of Assurance	Reasonable
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019 and ISO 14065:2020.

Product Carbon Footprint Statement

Products and Product declared unit	Hot rolled structural steel section, (ton of product)
GHG study report containing Product Carbon Footprint Statement	The primary activity data include related facilities from its own processes under the operational control of the organization undertaking the Study Report CFP, 12/11/2024
System Boundary	Cradle to gate
Product system boundary	The product system boundary is consistent with its system boundary definition in the PCF report for product carbon footprint, which involves the acquisition of materials, process activity and the transportation of materials in the product life cycle.
Cut-off criteria	95%
Criteria for developing the product carbon footprint	ISO 14067:2018; EN 15804: 2012 + A2:2019; PCR 2019:14.
Data collection Period	01/01/2023 – 31/12/2023

Product carbon footprint

No.	Items	Unit	Raw materials (A1)	Transportation (A2)	Production (A3)	Total
1	Fossil carbon emission	tCO2e/tons of product	5.24E-02	1.71E-02	2.30E-01	2.99E-01
2	Emission from electricity	tCO2e/tons of product			4.98E-01	4.98E-01
	Total	tCO2e/tons of product	5.24E-02	1.71E-02	7.28E-01	7.97E-01

