



Certification report

Report ID: Rep-6003495-25-Prod-1-PBN
Version: 1.0



This certification report is written by: Joris Bens on behalf of Certification Body: Preferred by Nature and reviewed and approved by: László Szoboszlai on date: 11/12/2025.

This report is complementary to the Certificate of Compliance, with certificate no.: Cert-6003495-25-Prod-1-PBN.

Client: Nedal Aluminium BV

Client ID: 6003495

Certification scope: product

Validity period: 27/10/2025 – 26/10/2026

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1. Introduction

Anthesis Group has been active in the fight against climate change for nearly twenty years. This, by helping Clients to reduce and offset their greenhouse gas emissions, and by creating awareness for large-scale climate issues. Anthesis Group is increasingly guiding more and larger organizations in their transition to a decarbonized world.

Clients wishing to receive recognition for their efforts can choose to become certified by 3rd party Certification Bodies (CBs) for the Climate Activator Certification Programme. The Climate Activator Standard provides a set of criteria for Clients to mitigate their global warming impact. A key component of the Standard is that certified Clients are requested to reduce their own CO₂eq emissions gradually, either for their own organizational activities, or for certain products or services that the organization provides. The speed at which these reductions shall be made is in line with the Paris Agreement¹.

That means that through our Climate Activator Certification Programme, Clients are given the tools to bring their emissions down by reducing gradually year after year: for certification of an organization, that is to zero by 2050, and for certification of a product or service that entails a 25% reduction of CO₂eq emissions by 2030. Clients who achieve this target, and offset the remaining emissions to net zero, can legitimately claim that they are 'Climate Activator Certified' (for their organization, resp. their products/services) and may use the Climate Activator Trademark.

Achieving the **Annual Reduction Target** may be a challenge that requires, especially in the long run, perception changes and system changes. This is exactly what Anthesis Group deems necessary and envisions with its Certification Programme: The Standard offers flexibility when needed, but at the same time puts the bar high enough so that real value is created and impact is made.

For further details, see: www.climateactivator.org. The **Climate Activator Standard** and other Programme documents, such as the **Assurance Protocol** (describing all rules pertaining to the verification and certification process) and the **Trademark & Claims Policy** (describing all rules related to trademark use and claims-making) are also available on this website.

¹ The Paris Agreement describes the following target: A net zero global balance between GHG emissions and reductions by 2050, in order to keep temperature rise limited to an increase well below 2°C by 2050 (and ideally below 1.5°C).

2. Client description

Company description: Nedal Aluminium BV is dedicated to the production of **Aluminium extrusion products**, only the produced light columns are under the scope of this certificate.

Organizational structure: The organization is composed of the following divisions: extrusion division and light pole division, which are included under the scope of the certificate.

Certification scope and boundaries: Nedal is certified for their light mast products. All lighting, traffic and smart city masts produced by Nedal are included in the certification scope. All emission sources that are required according to the CNG standard are included in the scope, except for fuel use in company vehicles and packaging, since these are less than 1%.

3. Audit summary and conclusions

- This report contains the considerations for the (re-)certification of **Nedal Aluminium BV** (hereinafter referred to as '**Nedal**' or 'the Client') for its **product**, also referred to as the '**certification scope**'. A description of the certification scope is **aluminium extrusion light columns**.
- The Client has been certified against the Climate Activator Standard since **2021** and the **first issued certificate** was valid from **27/10/2021 - 26/10/2022**.
- To be able to take a (new) certification decision, an **audit** in the form of **an onsite audit** was carried out by **Joris Bens**, on behalf of **Preferred by Nature** on **29/08/2025**.
- The following versions of the core programme documents were used during the audit and certification process: **Climate Activator Standard vs 1.1**, **Assurance Protocol vs 1.2**, and **Trademark and Claims Policy vs 1.3** (hereinafter further referred to as the 'Standard', the 'Assurance Protocol' and the 'Trademark and Claims Policy' respectively).
- **Present** during the audit were the following persons:
 - On behalf of the Client's management team: **Rob van der Meij**;
 - On behalf of the Client's implementation team: **Ben Klein Woolthuis**, **Michiel van Rietschoten** & **Casper Beernink**;
 - On behalf of Anthesis: **Felix Krüssmann**;
 - On behalf of the CB: **Joris Bens**;
- During the audit, the baseline year **2016**; the baseline **Product Carbon Footprint (PCF) 65,8kg** of CO2eq/light pole, as well as the Annual Reduction Target(s) **1,8%** and the most recent footprint **2.683,8 tons** of CO2eq; **Product Carbon Footprint 50,4kg** of CO2eq/light pole and achieved reductions **15,4kg** of CO2eq/light pole were reviewed and (re-)ascertained, as indicated in chapter 4.
- As a result of the audit, **3 non-conformities (NCs)** have been raised. In the event NCs were issued, an **additional interim review** has taken place on **17/11/2025** to verify the corrections and/ or corrective actions for these non-conformities (NCs). For NC details, see chapter 4.
- The final audit results were presented to the **2nd reviewer László Szoboszlai** and signed off with a **positive certification decision** on **11/12/2025**. The **Certificate of Compliance** with no. **Cert-6003495-25-Prod-1-PBN** has been issued to the Client.
- As a result of this certification, the Client **is** allowed to **make claims** and to use the below **trademark(s)**, as stipulated in the Trademark and Claims Policy, for the validity period and for the certification scope indicated on the accompanying Certificate of Compliance.
- As a result of this certification, the Client is rated as a **Certified CO**. The consecutive audit should therefore take place within the next **year** and this shall be an audit in the form of **a desk-review**.

- If the Client wishes to continue using the Trademark, we recommend scheduling an audit with an approved CB no later than six (6) months prior to expiry of this certificate, so that the consecutive audit can be conducted in due time and sufficient time can be reserved to resolve potential non-conformities resulting from the consecutive audit.
- If you require technical assistance with the implementation of the Climate Activator Standard, or in the case of other content-related questions, we recommend contacting your [Anthesis Client Manager](#).

4. Audit details

Previous audit results: In the Client's previous certification report [previous certification report no], several issues (e.g. delayed minor NCs, other shortfalls or recommendations) were reported. During the audit, the status of these pending issues has been verified by the auditor (i.e. whether or not the issue was improved or resolved), resulting in the below outcome:

None

Sample: During the audit, the following data sets and/ or data sources were checked on a sample basis. The auditor has decided to sample-check this data set/ source based on the following rationale or justification:

#	Description of sample checked data sets/ sources	Rationale/ Justification
A	Emissionfactors Alu-met, sea freight, trucks, Trimet, Hydro	Random
B	Numbers sold	Important
C	Bought quantities: Alcoa, Hydro, Alu-met & HDPE Grainplastics	Random
D	Electricity use	Random
E	Natural gas use	Random
F	GoO	Important

Issuance and closure of Non-Conformities (NCs): The following (major and/ or minor) Non-Conformities (NCs) were ascertained during the audit:

* For each NC, please create additional table.

NC #:	2025-011512	Applicable to criterion:	3.4	Minor/ major:	Major
Issuance of NC:					
Description of NC:	The correct values for natural gas and electricity consumption were not used in the footprint calculation.				
Cause and justification for issuance of NC:	As the correct primary data was not used, a major NCR was issued, because this NCR impacts the footprint.				
Agreed deadline for resolution of NC:	Before reissue of the certificate				
Closure of NC:					
Corrections agreed/ implemented:	Evidence received: 01/09/2025: An updated footprint was shared with the auditor.				
Final comments	As the correct primary is now used, this NCR can be closed.				
NC Status:	Closed	Sign off date:	17/11/2025		

NC #:	2025-011518	Applicable to criterion:	4.1	Minor/ major:	Minor
Issuance of NC:					
Description of NC:	The shared reduction plan did not reach the reduction target in 2030.				

Cause and justification for issuance of NC:	As the standard requires a reduction plan that achieves the reduction target in the long run, a minor NCR was issued.		
Agreed deadline for resolution of NC:	Before the next audit		
Closure of NC:			
Corrections agreed/ implemented:	Evidence received: 01/09/2025: An updated reduction plan was shared with the auditor.		
Final comments	As the reduction plan now reaches the reduction target, this NCR can be closed.		
NC Status:	Closed	Sign off date:	17/11/2025

NC #:	2025-011519	Applicable to criterion:	4.5	Minor/ major:	Major
Issuance of NC:					
Description of NC:	The footprint from 2024 had not been compensated.				
Cause and justification for issuance of NC:	As the standard requires that the remaining footprint is compensated, a major NCR was issued.				
Agreed deadline for resolution of NC:	Before reissue of the certificate				
Closure of NC:					
Corrections agreed/ implemented:	Evidence received: 12/11/2025: evidence for compensation of the footprint was shared with the auditor.				
Final comments	As the remaining 2024 footprint, is now compensated, this NCR can be closed.				
NC Status:	Closed	Sign off date:	17/11/2025		

Other observations: In addition, the CB makes the following recommendations for further improvements, observations and/ or comments to be taken into account by the Client for future audits. If certain **exceptions** are issued, these are also recorded hereunder:

None

Evidence: Prior to, during or after the audit and/ or interim review, the following supporting information, documentation and/ or evidence was shared with the CB for review and deemed compliant with the criteria of the Standard. Final versions of these documents are attached to this report in Annex 2 - 8.

Anne x	Name of document	Document name/ ID + version
Anne x 2	Organizational Structure or Prod/ Serv Maps <i>Cert ORG:</i> Organizational Structure + Organizational Process Map <i>Cert PROD:</i> product	Anthesis CO2 voetafdruk tool lichtmisten 2024 FINAL.xlsx Tab 0

	supply chain map <i>Cert SERV:</i> process map of the service'	
Anne x 3	Climate Policy (Signed by management)	https://nedal.com/images/Files_pdfs/nedal_aluminium_reducing_carbon_footprint.pdf https://nedal.com/images/Files_pdfs/sustainability_report_2022_nedal_aluminium_bv.pdf
Anne x 4	Footprint Calculation and Substantiation (Including sub-calculations and evidence, and baseline footprint calculation, if applicable) (May also be an extract from another footprint calculation system or tool)	Anthesis CO2 voetafdruk tool lichtmasten 2024 FINAL.xlsx Tab 2d
Anne x 5	Reduction Plan and Substantiation (Including sub-calculations and evidence)	Anthesis CO2 voetafdruk tool lichtmasten 2024 FINAL.xlsx Tab 5a, 5b & 5c
Anne x 6	Evidence of Offsets In the form of a (retirement) certificate,	Verra certificate - Nedal 2025.pdf

	invoice or contract and for the years: Previous year: correct settlement? Current year: estimated amount of offsets purchased? Next year: commitment to purchase?	
Anne x 7	Evidence of Trademark and Claims Approvals (Written confirmation from Anthesis)	Audit Preferred by Nature bij Nedal (Climate Neutral Group).msg

Audit conclusions: During the audit, the auditor systematically reviewed compliance for **each individual criterion** of the Standard and noted his/ her observations in below tables.

	General observations
Ch 1	<p>Management commitment (resources & budget): Sr. Management is fully committed to allocate sufficient resources and budget to achieve the required CO₂eq emission reductions as per the Annual Reduction Target. To prove management commitment, the company has approved the management declaration on Quality, OHAS & environment. Two persons are responsible for the footprint, supported by other staff. Management has as well budget for support by Anthesis, whenever needed.</p> <p>Contact person: Nedal has appointed Rob van der Meij to be responsible for adequate implementation of the Standard and to act as main contact person for CNG and CB.</p> <p>Management system (M&E + Document Management): During the audit, the Client's Quality Management System was checked and found satisfactory.</p> <ul style="list-style-type: none"> • The Client is a 'learning organization' that periodically reviews and documents its shortfalls, issues and hurdles, and periodically reviews and documents the effectiveness and progress of its improvements, corrections and corrective actions to overcome these. • In addition, the Document Management System was reviewed in terms of accessibility and version control of all data-sets and evidence related to this certification. The correct versions of

	<p>documents and evidence requested by the auditor during the audit were retrievable and accessible.</p> <p>Climate policy: During the audit, the Client's Climate Policy Document was reviewed and deemed clear, transparent and sufficiently ambitious in terms of emission reductions. The document was signed by sr. Management, responsible for the implementation of the criteria of the Standard.</p>																						
Ch 2+ 3	<p>Emission sources included/ excluded: The scope classification according to the GHG Protocol and Annex 1 of the Standard has been applied, resulting in the below emission sources to be included or excluded in the calculation of the footprint. This classification was done based on the following considerations, which were validated during the audit:</p> <ul style="list-style-type: none"> • A check with the Sector Benchmark Tool has taken place; • The boundaries are as ample as possible; • If emission sources were excluded, the justification is provided. <table border="1"> <thead> <tr> <th>Scope 1: Direct emissions</th><th>Included (yes/ no and why?)</th></tr> </thead> <tbody> <tr> <td>Gas use in company</td><td>Yes</td></tr> <tr> <td>Gas use in company vehicles</td><td>No, less than 1%</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Scope 2: Indirect emissions caused by the Client</th><th>Included (yes/ no and why?)</th></tr> </thead> <tbody> <tr> <td>Green electricity</td><td>Yes</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Scope 3: Other indirect emissions, caused by others</th><th>Included (yes/ no and why?)</th></tr> </thead> <tbody> <tr> <td>Raw materials</td><td>Yes</td></tr> <tr> <td>Transport of raw materials</td><td>Yes</td></tr> <tr> <td>Transport to customers</td><td>Yes</td></tr> <tr> <td>Processing</td><td>Yes (gas and electricity in scope 1 &2)</td></tr> <tr> <td>Packaging</td><td>No, less than 1%</td></tr> </tbody> </table> <p>Other assumptions or underlying calculations: Any 1) assumptions (such as emission allocations, extrapolations, generalizations, etc.), 2) underlying sub-calculations, 3) justifications for including / excluding certain emission sources from the boundaries, and/ or 4) other exceptions or 5) clarifications pertaining to the calculation of the footprint, have been explained in the footprint calculation and have been validated for completeness, logic and correctness during the audit.</p> <p>Validation of the methodology and data input: Only eligible data sources and emission factor sources and calculation methodologies defined in Annex 3a and 3b of the Standard have been used.</p> <ul style="list-style-type: none"> • The methodology (method/ tool, version 1.0) used to calculate the footprint was last validated on 30/08/2024 by Joris Bens and hence is 'approved' for max. 3 years till latest 26/10/2027. • The data inputted in the methodology (on usage figures and emission factors) comes from primary and secondary sources such as co2emissiefactoren, ecovinvent and EPD's from suppliers, and evidence thereof is checked (based on a sample-check) during the audit. See also NCR 2025-011512 	Scope 1: Direct emissions	Included (yes/ no and why?)	Gas use in company	Yes	Gas use in company vehicles	No, less than 1%	Scope 2: Indirect emissions caused by the Client	Included (yes/ no and why?)	Green electricity	Yes	Scope 3: Other indirect emissions, caused by others	Included (yes/ no and why?)	Raw materials	Yes	Transport of raw materials	Yes	Transport to customers	Yes	Processing	Yes (gas and electricity in scope 1 &2)	Packaging	No, less than 1%
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Packaging	No, less than 1%																						

Ch 4	<p>Internal reduction: The GHG Reduction Plan has been validated for correct quantification by the CB:</p> <ul style="list-style-type: none"> • The Reduction Plan is deemed sufficiently ambitious to achieve the Annual Reduction Targets in the short, medium and long run. • The proposed reduction measures have been quantified and seem feasible and realistic both from a technical/ operational as well as a financial perspective. • Any evidence, assumptions or sub-calculations pertaining to the quantification of reduction measures are documented in or attached to the Reduction Plan. • Reference is made to the data sources and emission factor sources used for the quantification of reduction measures and these sources meet the requirements stipulated in Annex 3a and 3b of the Standard. • See also NCR 2025-011518 <p>External reduction: Each year, the remaining emissions are reduced externally by means of eligible offsets for the time duration that the Client is certified and permitted to make claims. Hence, the auditor has checked during the audit if...</p> <ul style="list-style-type: none"> • The Client has already pre-financed or has a commitment to offset the emissions resulting from the validated footprint. <ul style="list-style-type: none"> ➔ A total amount of 2700 T CO₂eq. VCS offsets from project Bundled renewable energy project in Gujarat and Karnataka, India has been purchased with Regreener. ➔ See also NCR 2025-011519
Ch 5	<p>Trademark and claims approval: During the audit, a sample of the trademarks and claims approvals has been checked and found in compliance with the rules stipulated in the Trademark & Claims Policy. All claims are clear, transparent and non-ambiguous.</p>

Footprint and Reduction Observations

Assertion of the baseline footprint: The total emissions of the baseline footprint for the certified scope have been validated and are indicated below.

In consecutive year **2024, no changes** were made to the baseline footprint.

Assertion of footprint emissions: The total emissions of the consecutive footprint for the certified scope have been validated and are indicated below.

Assertion of reductions: The Client **has** achieved sufficient reductions and **has** met the Annual Reduction Target.

Baseline footprint – product

* Add a row in case of baseline adjustment/ correction

** Where 'product' is mentioned, this can be replaced with 'service'

Audit year	Baseline year	Baseline PCF	Baseline (absolute)	Annual Reduction Percentage	Annual Reduction Target
18/08/2021	2016	65,8 kg of CO ₂ eq per light mast	3988 tons of CO ₂ eq	1,8% per year	1,18 kg of CO ₂ eq per light mast per year

Consecutive footprints - product

* Add a row in case of new year

** Where 'product' is mentioned, this can be replaced with 'service'

Audit year	Footprint year	Product Carbon Footprint (PCF)	Total sales	Total footprint	Achieved reduction	Target achieved?	Offsetted, prior to settlement	Sufficiently offsetted?
28/06/2022	2021	48,3 kg of CO ₂ eq per light mast	68.502 units	3.309 tons of CO ₂ eq	17,5 kg of CO ₂ eq per light mast	Yes	5.600 tons of CO ₂ eq	Yes
30/08/2023	2022	50,5 kg of CO ₂ eq per light mast	53.948 units	2.724 tons of CO ₂ eq	15,3 kg of CO ₂ eq per light mast	Yes	2.000 tons of CO ₂ eq	Yes. Including remainder of offsets from previous year.
30/08/2024	2023	45,4 kg of CO ₂ eq per light mast	44.434 units	2.015 tons of CO ₂ eq	20,4 kg of CO ₂ eq per light mast	Yes	550 tons of CO ₂ eq	Yes. Including remainder of offsets from previous years.
20/08/2025	2024	50,4 kg of CO ₂ eq per light mast	53.272 units	2.684 tons of CO ₂ eq	15,4 kg of CO ₂ eq per light mast	Yes	2700 tons of CO ₂ eq	Yes. Including remainder of offsets from previous years.

Annex 1: Organizational Structure or Prod/Serv Maps

Lichtmasten

1. Materialen

Hulpstoffen

- Natronloog
- Staal matrijs¹
(10 % massa allocatie - verhouding productie lichtmasten, profielen)

Lichtmast

- Aluminium (primair)²
- Aluminium (secondair, remelt)²
- HDPE²
- Abcrite

2. Transport (upstream)

Transportkilometer hoofdmaterialen van productie tot Nedal voor verschillende leveranciers:

- Aluminium billet (priamair) tonkm
- Aluminium billet Secondair remelt) tonkm

3. Proces Nedal

Extrusie

- Gasgebruik (m³/kg lichtmast)
- Electriciteitsgebruik (kwh/kg lichtmast)
(incl. kantoor en hal)
(Gealloceerd aan productie lichtmasten)

Verwerking

- Gasgebruik (m³/kg lichtmast)
- Electriciteitsgebruik (kwh/kg lichtmast)

4. Transport (downstream)

- Gemiddelde transportkilometer naar de

Annex 2: Climate Policy

https://nedal.com/images/Files_pdfs/nedal aluminium reducing carbon footprint.pdf

https://nedal.com/images/Files_pdfs/sustainability report 2022 nedal aluminium bv.pdf

Annex 3: Footprint Calculation and Substantiation



Anthesis CO2
voetafdruk tool lichtmr

Annex 4: Reduction Plan and Substantiation



Anthesis CO2
voetafdruk tool lichtmr

Annex 5: Evidence of Offsets



Verra certificate -
Nedal 2025.pdf

Annex 6: Evidence of Trademark and Claims Approvals



Audit Preferred by
Nature bij Nedal (Clin