



Product Service

Product Carbon Footprint (PCF) Verification Statement

No. PCF1 131749 0001 Rev. 00

Client:



BFS EUROPE NV
Groenedreef 15a
9770 Kruisem
BELGIUM

Product(s): Wall-to-wall-carpet

REWIND®

Rewind Flat and Dilour

Model(s): Rewind Flat and Rewind Dilour

Verification Parameters Summary

Based on PCF report:

CFP Study Report - Rewind Flat and Rewind Dilour, March 2025, Version No 2.3

Level of assurance:

Reasonable level of assurance

Materiality:

Based on a materiality threshold of 5 % for the foreground process and 20 % for the background processes of the total GHG emissions

System boundary of the PCF:

Cradle-to-grave

Time period covered:

2023

Operation Rule:

ISO 14067:2018
ISO 14064-3:2019

Verification Report No.:

713359894

Issue Date: 2025-04-29

(Daniel Philipp Müller)



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1 Verification objectives and scope

TÜV SÜD PS was engaged by the client, to undertake an independent third-party verification. The scope of TÜV SÜD PS's verification covers the product carbon footprint claims on products by BFS Europe NV. It is TÜV SÜD PS's responsibility to express an opinion on the product carbon footprint reported in the client's above mentioned PCF report based on TÜV SÜD PS's verification. TÜV SÜD PS's objective for verification is to independently assess the accuracy of the GHG statement and its conformity with criteria based on sufficient and appropriate objective evidence. TÜV SÜD PS's verification also provide assurance by confirming the truthfulness of claims regarding historic information.

2 Details about the scope of verification

2.1 Assessed product(s)

The product carbon footprint was calculated for the products stated above.

The chosen declared unit is: 1 m²

2.2 Facilities, physical infrastructure, activities, technologies and processes

The most important processes in the life cycle of the carpets made out by the PCF report are the production of the PP fibres, the manufacturing of the carpet, its installation at the event, and the end-of-life treatment (incineration or recycling). The use phase was excluded from the study. The system boundaries are depicted in the following table.

	Product stage			Construction process stage		Use stage							End of life stage				Resource recovery stage
	Raw material supply	Transport	Manufacturing	Transport	Construction installation	Use	Maintenance	Repair	Replacement	Refurbishment	Operational energy use	Operational water use	De-construction demolition	Transport	Waste processing	Disposal	Reuse-Recovery-Recycling-potential
Module	A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	D
Modules declared	X	X	X	X	X	ND	ND	ND	ND	ND	ND	ND	X	X	X	X	X
Geography	BE	BE	BE	GLO	EU 27	ND	ND	ND	ND	ND	ND	ND	EU 27	EU 27	EU 27	EU 27	EU 27

2.3 GHG sources, sinks and reservoirs

The types of greenhouse gases assessed were all GHGs and their respective GWP₁₀₀ values (with carbon feedbacks) listed in the 6th IPCC assessment report. No sinks and reservoirs were included in the assessment.



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The most impactful GHG sources were identified to be the upstream processes of PP fibre production (module A1) in the recycling scenarios and the incineration at end-of-life (module C3) in the incineration scenarios.

Emission category (kg CO ₂ -eq)	Verified product carbon footprint claim per declared unit of Rewind Flat (modules A+C)	
	Incineration Scenario	Recycling Scenario
Total GHG emissions	1,29E+00	6,06E-01
Net fossil GHG emissions	1,28E+00	6,02E-01
Net biogenic GHG emissions	2,70E-03	3,10E-03
Net GHG emissions resulting from dLUC	7,36E-04	8,21E-04
Aircraft GHG emissions	8,09E-07	8,65E-07

Emission category (kg CO ₂ -eq)	Verified product carbon footprint claim per declared unit of Rewind Dilour (modules A+C)	
	Incineration Scenario	Recycling Scenario
Total GHG emissions	2,52E+00	1,17E+00
Net fossil GHG emissions	2,52E+00	1,17E+00
Net biogenic GHG emissions	-1,10E-03	-2,00E-04
Net GHG emissions resulting from dLUC	1,74E-03	1,90E-03
Aircraft GHG emissions	1,64E-06	1,75E-06

The biogenic emissions and removals result in respectively:

- 6,23E-02 kg CO₂-eq and -5,92E-02 kg CO₂-eq for Rewind Flat (Recycling),
- 4,94E-02 kg CO₂-eq and -4,67E-02 kg CO₂-eq for Rewind Flat (Incineration),
- 9,56E-02 kg CO₂-eq and -9,58E-02 kg CO₂-eq for Rewind Dilour (Recycling),
- 7,00E-02 kg CO₂-eq and -7,11E-02 kg CO₂-eq for Rewind Dilour (Incineration).

The biogenic carbon content is reported separately as 0,01 kg C per m² of Rewind Flat and 0,01 kg C per m² of Rewind Dilour (resulting from the packaging).

The benefits and loads beyond the system boundary (module D) were calculated as:

- -2,44E-01 kg CO₂-eq for Rewind Flat (Recycling),
- -3,01E-01 kg CO₂-eq for Rewind Flat (Incineration),
- -4,83E-01 kg CO₂-eq for Rewind Dilour (Recycling),
- -5,95E-01 kg CO₂-eq for Rewind Dilour (Incineration).

2.4 Site visit

A site visit was conducted at the manufacturer's factory involved in production of the assessed product to verify the primary data model, which includes but is not limited to gather evidence of

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facilities, physical infrastructure, activities, technologies and processes. The following location was visited by our verification team:

- BFS Europe NV, Ingelmunstersteenweg 162, 8780 Oostrozebeke, Belgium, performed on 18th of March 2025

3 Verification standard and methodology

The verification is based on **ISO 14067:2018**. We conduct our verification in accordance with the ISO specification for the verification of greenhouse gas statements **ISO 14064-3:2019** and adhere to general principles and requirements for bodies verifying environmental information **ISO 14065:2020** and general principles and requirements for validation and verification bodies **ISO/IEC 17029:2019**. These international standards require that we comply with ethical requirements and plan and execute the verification to obtain assurance that the reported GHG emissions, removals and storage in the PCF report are free from material misstatement.

The verification procedure is based on a risk-based approach. After a strategic analysis to understand the activities and complexity of the product, and to determine the nature and extent of the verification activities a risk assessment of the GHG statement was conducted to identify the risk of a material misstatement or nonconformity with the criteria. The verification procedure covered reviewing of relevant documentation, most importantly the PCF report. It also covered a critical review of the PCF model and the underlying assumptions such as allocation and cut-off criteria, and it covered verifying the selected representative sample of evidence, data, calculations, and information. An independent review by the senior verifier ensures the high-quality standards set by internationally recognized standards and TÜV SÜD PS.

4 Independence

The client is responsible for the collection and fair presentation of the information provided. TÜV SÜD PS is not involved in the manufacturing of products, drafting the PCF or preparing the PCF claims. The verification activities are independent of the client, manufacturer and retailer.

5 Limitations

The PP fibres have a high contribution to the overall PCF results of both carpets, but their emission factor is based on a supplier's EPD (conformity to ISO 14067 unclear). In addition, the end-of-life treatment (recycling or incineration) has a high influence on the overall PCF results of both fibres, but the emission factors are taken from a database (no primary data).

6 Conclusion

On the basis of the verification report, the TÜV SÜD PS verification team conclude that the above mentioned PCF claims on BFS Europe NV's products are within a reasonable level of assurance based on a materiality threshold of 5 % for the foreground process and 20 % for the background processes of the total GHG emission. The data and information in the PCF report were fairly stated.

Based on the agreed-upon criteria TÜV SÜD PS confirms that the methods are consistent with the applied standards and are scientifically and technically valid. The data used is appropriate, reasonable and adheres to the principle of conservatism. The interpretations reflect the

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limitations. The report is transparent and consistent. The principles of completeness, accuracy and conservativeness apply.

Disclaimer:

The issue of the product carbon footprint verification statement hereon is based upon the claim on greenhouse gases emissions from the responsible party. The responsibility of the claim on greenhouse gases emissions lies with the responsible party. This statement does not relieve the client from compliance with any bylaws, federal, national, or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on TÜV SÜD and TÜV SÜD shall have no responsibility to parties other than the responsible party.

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