TÜV Rheinland Energy & Environment GmbH

Carbon Services

Summary of the Validation of Forward-Looking Statements on Aluminium Supply Chain Decarbonisation Activities of the Mercedes-Benz Group

TÜV Rheinland Energy & Environment GmbH was commissioned by **Mercedes-Benz AG** to validate selected forward-looking statements relating to the decarbonisation of the aluminium supply chain.

The validation included a document-based review of the intended communication statements and a plausibility assessment of the underlying measures, assumptions, responsibilities, resources and supporting evidence. The assessment focused on statements relating to the strategic partnership with Hydro, participation in the First Movers Coalition (FMC), the long-term sourcing of lower-carbon primary aluminium and the long-term off-take agreement with Hydro.

The evaluation was conducted against the project-specific assessment criteria of **clarity, objectivity, verifiability, feasibility of the implementation plan, commitment and binding nature of measures, allocation of resources, internal governance** and **robustness of key assumptions**.

The review showed that the key objectives and implementation-related statements could be traced based on the documentation provided. The reviewed documentation demonstrates relationships between the communicated objectives, long-term sourcing measures, contractual commitments, defined target values, supplier requirements and the intended governance and monitoring mechanisms.

For the reviewed documents, key assumptions, measures, responsibilities and supporting evidence could be traced. In addition, documented sourcing arrangements, management decisions, steering processes and reporting mechanisms were identified that support implementation of the described measures.

However, the actual achievement of the stated objectives depends, among other factors, on the future availability of suitable aluminium grades, successful implementation of planned decarbonisation measures throughout the supply chain, and future technological, economic and regulatory developments, these aspects were not part of the validation.

As a result, the validation performed shows that the assessed statements are supported by documented measures, defined commitments, traceable assumptions and appropriate evidence. The reviewed documentation provides a traceable relationship between the communicated objectives and the implementation mechanisms described. No material indications were identified suggesting that the assessed statements are not supported by the underlying documentation.

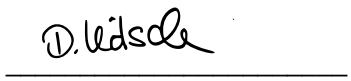
A final legal assessment of the statements or their compliance with Directive (EU) 2024/825 (“Empowering Consumers for the Green Transition”) or other regulatory requirements was not part of the engagement.

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This validation report documents the assessment within the agreed scope of work. It constitutes neither a certification nor an audit opinion within the meaning of a statutory financial statement audit and was not performed as an assurance engagement providing limited or reasonable assurance in accordance with a recognized assurance standard. This report does not confer any right to use a TÜV Rheinland certification mark, test mark, or seal.