

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2023 of

ECLAT TEXTILE Co., Ltd.

No. 738, Zhongyang Rd., Xinzhuang Dist.,
New Taipei City 242, Taiwan, R.O.C.



has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

ISO 14064-1:2018

Direct emissions

28,225.1678 tonnes of CO₂e

Indirect emissions

100,442.4738 tonnes of CO₂e

Direct emissions and indirect emissions

128,667.642 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 26 June 2024

Version 1

TGP56B-15-1 2404

SGS Taiwan Ltd.

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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	25,009.2628
		Direct emissions from mobile combustion	992.7152
		Direct process emissions and removals from industrial processes	0.0609
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	2,223.1288
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Use of electricity and steam under control	90,560.7466
	Transportation	Upstream transportation and distribution	1,128.8083
		Downstream transportation and distribution	7,475.2610
		Business travel	449.3947
	Products used by an organization	Products and services purchased	462.9338
		Fuel and energy related activities	144.3445
		Waste generated in operations	220.9850
	Associated with the use of products from the organization	Non-significant	NA
	Other sources	Non-significant	NA
Direct emissions and indirect emissions			128,667.642

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Headquarter	670.3077	1,655.5230	455.3282	2,781.159
Da Yuan	157.2357	44,529.1779	1,218.2004	45,904.614
Hsi Chou	7,122.2388	4,981.9999	1,416.9453	13,521.184
Miao Li	5.3611	593.3070	0.2970	598.965
ECLAT Fabrics (Vietnam)	17,859.6608	21,714.2591	1,007.5946	40,581.515
Trang Bang (COLLTEX)	215.1354	2,693.1035	720.0151	3,628.254
Nhon Trach (ECLAT-VN Garment)	691.6520	5,775.2201	1,363.7509	7,830.623
Long An (Tai-Yuan Garment)	136.2780	1,469.8458	507.9852	2,114.109
My Xuan (E-TOP)	492.8330	2,130.6134	1,138.3348	3,761.781
Phnom Penh (ECLAT Cambodia)	564.2375	1,705.6069	727.4691	2,997.313
Indonesia (Eclat Textile International)	310.2277	3,312.0900	1,325.8064	4,948.124
Total	28,225.1678	90,560.7466	9,881.7272	128,667.642

SGS has been contracted by ECLAT TEXTILE Co., Ltd. (hereinafter referred to as "ECLAT"), No. 738, Zhongyang Rd., Xinzhuang Dist., New Taipei City 242, Taiwan, R.O.C. for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by ECLAT TEXTILE Co., Ltd. (hereinafter referred to as "ECLAT"), No. 738, Zhongyang Rd., Xinzhuang Dist., New Taipei City 242, Taiwan, R.O.C. in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of ECLAT is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed between ECLAT and SGS on 27 December 2023.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 04 April 2024 to 30 May 2024.

Scope

- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- Location/boundary of the activities:
 - No. 738, Zhongyang Rd., Xinzhuang Dist., New Taipei City 242, Taiwan, R.O.C
 - No.134, Dagong Rd, Dayuan District, Taoyuan City, Taiwan, R.O.C.
 - No.39, 42, 42-1, 42-2, Sanhao Rd., Hsi Chou Village, Hou Lung Town, Miao Li Hsien, Taiwan, R.O.C.
 - No.90, Lung Chin Village, Hou Lung Town, Miao-Li Hsien, Taiwan, R.O.C.
 - My Xuan A2 Industrial Zone, My Xuan Ward, Phu My Town, Ba Ria- Vung Tau Province, Vietnam
 - Lot 28, Road 7, Trang Bang Industrial Zone, An Tinh Ward, Trang Bang Town, Tay Ninh Province, Vietnam
 - Lot 1, 5A Road, Nhon Trach 2 Industrial Zone, Nhon Trach District, Dong Nai Province, Vietnam
 - LE11and LE12 Lot, Xuyen A Industrial Zone, My Hanh Bac commune, Duc Hoa District, Long An Province, Vietnam

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- Lot IX-1; IX-2; IX-3; IX-4, My Xuan B1 Tien Hung Industrial Zone, My Xuan Ward, Phu My Town, Ba Ria – Vung Tau Province, Vietnam
- Phum Angtakeat, Wat Angtakeat, Sangkat Kantouk, Khan Porsenchey, Phnom Penh, Kingdom of Cambodia
- Kawasan Ekonomi Khusus Kendal JL. Saptarengga No. 11 KEL. Wonorejo Kec. Kaliwungu, Kab. Kendal, Provinsi Jawa Tengah, Indonesia
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4),
 - Indirect emissions:
 - Electricity emission factor is 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).
 - Electricity emission factor: 0.6766 kgCO₂e/KWh (Announced by the Ministry of Natural Resources & Environment, Vietnam)
 - Electricity emission factor: 0.7239 CO₂e/KWh (Announced by the Ministry of Environment, Cambodia)
 - Electricity emission factor: 0.8700 CO₂e/KWh (Announced by the Ministry of Energy and Mineral Resources, Indonesia)
 - The secondary database has Carbon Footprint Information Platform.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: V4
- The version of GHG statement: V4
- Intended user of the verification opinion: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 128,667.642 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 4.7655 metric tonnes of CO₂ equivalent

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Unit: tonnes of CO₂e

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The opinion of SGS is unmodified in accordance with the following described circumstances.

- The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
- The verifier applies appropriate criteria for the material emissions, removals, or storage.
- When the auditor intends to rely on relevant controls, the effectiveness of those controls has been assessed.
- The verifier applies the ISO 14064-1:2018 standard to fairly present greenhouse gas data and information, and SGS obtains appropriate supporting evidence for material emissions and removals.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of ECLAT as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier:

Charming Chen

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Assertion may be consulted at ECLAT TEXTILE Co., Ltd., No. 738, Zhongyang Rd., Xinzhuang Dist., New Taipei City 242, Taiwan, R.O.C. This opinion does not relieve 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 SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.