Opinion TW25/00359GG

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 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

Opinion Type: Modified

Direct emissions
31,029.9857 tonnes of CO_2e
Indirect emissions
105,504.4249 tonnes of CO_2e
Direct emissions and indirect emissions
136,534.411 tonnes of CO_2e

Authorized by

Stephen Pao
Business Assurance Director
Date: 15 August 2025
Version 1

TGP56B-15-1 2501
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The emission of each category is described as below: Unit: tonnes of CO_2e

<table>
<tr><th colspan="3">Reporting Boundaries</th><th rowspan="2">GHG Emissions</th></tr>
<tr><th colspan="2">Inventory categories</th><th>Description</th></tr>
<tr><td colspan="2" rowspan="5">Direct emissions</td><td>Direct emissions from stationary combustion</td><td>27,202.0070</td></tr>
<tr><td>Direct emissions from mobile combustion</td><td>1,007.5406</td></tr>
<tr><td>Direct process emissions and removals from industrial processes</td><td>0.0000</td></tr>
<tr><td>Direct fugitive emissions arise from the release of GHGs in anthropogenic systems</td><td>2,820.4381</td></tr>
<tr><td>Direct emissions and removals from land use, land use change and forestry</td><td>0.0000</td></tr>
<tr><td rowspan="10">Indirect emissions</td><td>Imported energy</td><td>Use of electricity and steam under control</td><td>94,968.6911</td></tr>
<tr><td rowspan="3">Transportation</td><td>Upstream transportation and distribution</td><td>843.8823</td></tr>
<tr><td>Downstream transportation and distribution</td><td>8,284.4275</td></tr>
<tr><td>Business travel aviation transport emissions</td><td>591.5550</td></tr>
<tr><td rowspan="3">Products used by an organization</td><td>Products and services purchased</td><td>416.9294</td></tr>
<tr><td>Energy used in outsourced activities</td><td>199.2249</td></tr>
<tr><td>Waste generated in operations</td><td>199.7146</td></tr>
<tr><td>Associated with the use of products from the organization</td><td>Non-significant</td><td>NA</td></tr>
<tr><td>Other sources</td><td>Non-significant</td><td>NA</td></tr>
<tr><td colspan="3">Direct emissions and indirect emissions</td><td>136,534.411</td></tr>
</table>

The emission of each site is described as below: Unit: tonnes of CO_2e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Headquarter	1,007.9112	1,564.0673	596.9314	3,168.910
Da Yuan	166.5657	45,443.3416	1,434.8390	47,044.746
Hsi Chou	7,406.5182	4,728.0836	1,210.0441	13,344.646
Miao Li	5.0666	637.8338	0.3085	643.209
ECLAT Fabrics (Vietnam)	19,871.9564	22,156.3053	1,368.0674	43,396.329
Trang Bang (COLLTEX)	255.7842	3,127.5072	726.4153	4,109.707
Nhon Trach (ECLAT-VN Garment)	736.6905	6,929.9165	1,668.6734	9,335.280
Long An (Tai-Yuan Garment)	150.8990	1,482.0134	851.4826	2,484.395
My Xuan (E-TOP)	347.7518	2,408.3213	1,133.6174	3,889.690
Phnom Penh (ECLAT Cambodia)	644.5491	1,600.2722	191.8988	2,436.720
Indonesia (Eclat Textile International)	436.2930	4,891.0290	1,353.4559	6,680.778
Total	31,029.9857	94,968.6911	10,535.7338	136,534.411

SGS has been contracted 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 on 06 December 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 20 March 2025 to 29 April 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- 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

  - 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: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- 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 0.474 kgCO_2e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
    - Electricity emission factor: 0.6592 kgCO_2e/KWh (Announced by the Ministry of Natural Resources & Environment, Vietnam)
    - Electricity emission factor: 0.6257 CO_2e/KWh, Announced by the Ministry of Environment, Cambodia)
    - Electricity emission factor: 0.8700 CO_2e/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: V3
- The version of GHG statement: 20250618
- 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 136,534.411 metric tonnes of CO_2 equivalent
- The emissions from the combustion of biomass is 7.4719 metric tonnes of CO_2 equivalent

The emission of each category is described as below: Unit: tonnes of CO_2e

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- The opinion of SGS is modified 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 verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
  - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
    - Correction of certain activity data.
    - Adjustment of electricity emission factor during the verification process

- Retention Limitation: NA

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 2024 of clients.

Lead Verifier Charming Chen

Verifier Eva Lo kai ping Yeh