

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 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

28,793.2176 tonnes of CO₂e

Indirect emissions

107,924.2828 tonnes of CO₂e

Direct emissions and indirect emissions

136,717.500 tonnes of CO₂e

Authorized by



Stephen Pao
Business Assurance Director
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Version 1

TGP56B-15-1 2601
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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories		Description	Location-based	Market-based
Direct emissions		Direct emissions from stationary combustion	26,362.315	
		Direct emissions from mobile combustion	948.169	
		Direct process emissions and removals from industrial processes	0.000	
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	1,482.734	
		Direct emissions and removals from land use, land use change and forestry	0.000	
Indirect emissions	Imported energy	Use of electricity under control	59,738.8202	57,057.4557
		Use of steam under control	21,990.2077	
	Transportation	Upstream transportation and distribution	929.7865	
		Downstream transportation and distribution	9,164.5224	
		employee commuting	14,620.3169	
		Business travel aviation transport emissions	641.6448	
	Products used by an organization	Products and services purchased	604.4699	
		Waste generated in operations	234.5144	
	Associated with the use of products from the organization	Non-significant	NA	
	Other sources	Non-significant	NA	
Direct emissions and indirect emissions			136,717.500	134,036.136
Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
ECLAT Fabrics / Vietnam	I-REC	Solar / Vietnam	20,909.5227	18,228.1583

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	856.7222	1,782.5618	1,041.2639	3,680.548
Da Yuan	131.2639	31,353.0797	1,114.1384	32,598.482
Hsi Chou	7,268.2432	4,657.8284	1,307.0220	13,233.094
Miao Li	3.2135	628.0748	2.9671	634.255
ECLAT Fabrics (Vietnam)	18,908.8190	20,909.5227	1,438.0368	41,256.379
Trang Bang (COLLTEX)	135.0895	3,295.9064	2,243.7397	5,674.736
Nhon Trach (ECLAT-VN Garment)	380.4944	7,224.8122	5,920.6861	13,525.993
Long An (Tai-Yuan Garment)	67.1949	1,511.9075	837.9129	2,417.015
My Xuan (E-TOP)	153.8553	2,642.4447	3,282.4804	6,078.780
Phnom Penh (ECLAT Cambodia)	605.6247	1,508.4795	1,216.8961	3,331.000
Indonesia (Eclat Textile International)	282.6971	6,214.4100	7,790.1116	14,287.219
Total	28,793.2176	81,729.0278	26,195.2549	136,717.500

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 and 13 November 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 23 March 2026 to 12 May 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- 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, Phu My Ward, Ho Chi Minh City, Vietnam
 - Lot 1, Road 5A, Nhon Trach II Industrial Zone, Nhon Trach Ward, Dong Nai City, Viet Nam
 - Lot LE11 and LE12, Xuyen A Industrial Park, Duc Lap Commune, Tay Ninh Province, Vietnam
 - Lot IX-1; IX-2; IX-3; IX-4, My Xuan B1 Tien Hung Industrial Zone, Phu My Ward, Ho Chi Minh City, Vietnam

- Ploeuw Loum Chol Wat Angtrakeat, Phum Angtrakeat, Sangkat Kantouk, Khan Kamboul, PHNOM PENH, KINGDOM OF CAMBODIA
- Saptarengga No.11, Kel. Wonorejo, Kec. Kaliwungu, Kab. Kendal Prop., Jawa Tengah, Kendal Kendal , Central Java 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, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.466 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2026).
 - Electricity emission factor: 0.6592 kgCO₂e/KWh (Announced by the Ministry of Natural Resources & Environment, Vietnam)
 - Electricity emission factor: 0.6257 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 and Ecoinvent 3.10.1.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20260614
- The version of GHG statement: 20260614
- 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 of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 136,717.500 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 10.1503 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

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	Associated with the use of products from the organization	Non-significant	NA	

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Total	28,793.2176	81,729.0278	26,195.2549	136,717.500

ECLAT purchased 4,067.603850 MWH Renewable Energy 2025. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO₂e

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
ECLAT Fabrics / Vietnam	I-REC	Solar / Vietnam	20,909.5227	18,228.1583

- 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
- Additional Notes: 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 clients.

Lead Verifier:

Channing Chen

Verifier:

William Hsu

Bonnie Hung

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 Statement 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.

Appendix 1 The total emissions of Category 1:

Unit: tonnes of CO₂e

GHGs	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total
Emissions	27,258.1353	814.5823	38.9651	681.5349	0.0000	0.0000	0.0000	28,793.218