

Product Carbon Footprint Verification Statement

The Inventory of Product Carbon Footprint of
Enamelled copper wire

which is calculated by

**TA YA (Viet Nam) ELECTRIC WIRE
& CABLE Joint Stock Company**

No.1,1A Road,Bien Hoa Industrial Zone II,
Dong Nai Province,Viet Nam

Based on life cycle assessment verified in accordance
with ISO 14064-3:2006 as meeting the requirements of



ISO 14067:2018

Basis of Assessment

Cradle-to-Gate

Authorized by

A handwritten signature in black ink, likely belonging to Stephen Pao.

Stephen Pao

Knowledge Deputy General Manager

Version 1

Issue Date: 10 January 2024

Valid Date: 09 January 2026

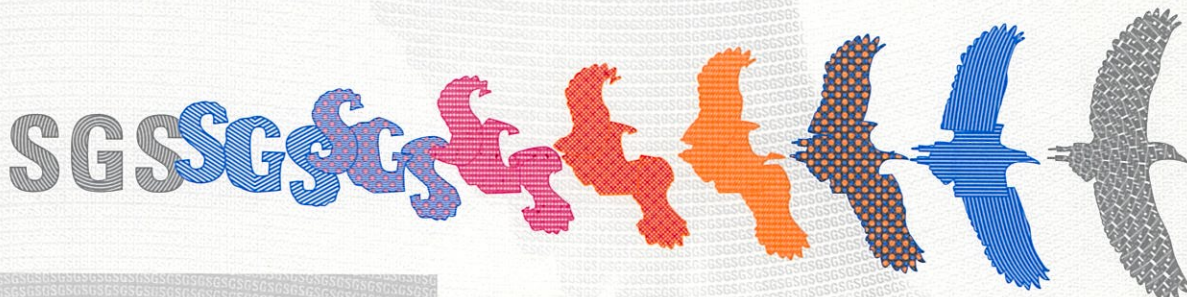
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Statement TW24/00007CFP, continued

Product Name	Enamelled copper wire			
Declared Unit	Per KG			
Functional Unit	NA			
Life cycle GHG emissions				
Declared Unit emissions (Unit: kilograms of CO2e)				Functional Unit emissions (Unit: kilograms of CO2e)
Life Cycle Stage	Material	Manufacture	Total	
Enamelled copper wire	3.96	2.29	6.25	NA

Statement TW24/00007CFP, continued

SGS has been commissioned by C.C.Sustain ESG Solution Co., Ltd.(hereinafter referred to as “CC-Sustain”), 15F.-5, No. 12, Zhonghua Rd., Yongkang Dist., Tainan City 710029 , Taiwan (R.O.C.) to conduct the life cycle Greenhouse Gas (hereinafter referred to as “GHG”) emissions verification of Enamelled copper wire provided by TA YA (Viet Nam) ELECTRIC WIRE & CABLE Joint Stock Company (hereinafter referred to as “TA YA (Viet Nam) ”), No.1,1A Road,Bien Hoa Industrial Zone II, Dong Nai Province,Viet Nam in accordance with ISO 14064-3:2006 against the requirements of)

ISO 14067:2018

Roles and responsibilities

The management of TA YA (Viet Nam) 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 the life cycle GHG emissions for product information and the reported life cycle GHG emissions of the product.

It is SGS’s responsibility to express an independent GHG verification opinion on the life cycle GHG emissions of the product.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14067:2018 and ISO 14064-3: 2006 in the period 15 September 2023 to 13 October 2023. The verification was based on the verification scope, objectives and criteria as agreed between CC-Sustain and SGS.

Level of Assurance

The level of assurance agreed is that of limited assurance.

Scope

CC-Sustain has commissioned an independent verification by SGS Taiwan of the reported Cradle-to-Gate life cycle GHG emissions associated with the sourcing of raw materials and through manufacture of the product, to establish conformance with ISO 14067:2018 and ISO 14064-3:2006 principles within the scope of the verification as outlined below.

- Title or description of activities : Product carbon footprint verification of the Cradle-to-Gate life cycle GHG emissions of Enamelled copper wire.
- Product Category Rule : Nil.
- Functional unit : NA
- Declared unit : Per KG

Statement TW24/00007CFP, continued

- System boundary : Covers a Cradle-to-Gate assessment of the full life cycle emissions; the system boundary was clearly defined in accordance with ISO 14067:2018. All GHG's enlisted on ISO 14067:2018.
- Data resources : The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Carbon Footprint Information Platform, Ecoinvent V3.
- Life cycle assessment tool and index :
 - Life cycle emissions are calculated by Excel and SimaPro 9.5.0.0
 - IPCC 2021 AR6 GWP values are applied in this inventory.
- Manufacturing location :
 - No.1,1A Road,Bien Hoa Industrial Zone II, Dong Nai Province,Viet Nam
- GHG information for the following production period was verified : 01 January 2022 to 31 December 2022.
- Intended use of the verification statement : Private.

Objective

The purpose of this verification exercise is, by review of objective evidence, to independently review:

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

Criteria

Criteria against which the verification assessment is undertaken is the principles of ISO 14067:2018 and ISO 14064-3:2006.

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

TA YA (Viet Nam) provided the GHG assertion based on the requirements of ISO 14067:2018. The data had been verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

Statement TW24/00007CFP, continued

The GHG emission of each product is described as below:

Product Name	Enamelled copper wire			
Declared Unit	Per KG			
Functional Unit	NA			
Life cycle GHG emissions				
Declared Unit emissions (Unit: kilograms of CO ₂ e)				Functional Unit emissions (Unit: kilograms of CO ₂ e)
Life Cycle Stage	Material	Manufacture	Total	
Enamelled copper wire	3.96	2.29	6.25	NA

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting the life cycle GHG emissions of product information and the controls in place to mitigate these risks. Our examination included assessment and a test of evidence relevant to the amounts and disclosures in relation to the reported life cycle GHG emissions of the product.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance that the life cycle GHG emissions per KG Enamelled copper wire are fairly stated.

We conducted our verification with regard to the GHG assertion of TA YA (Viet Nam), which included assessment of the company GHG information system, monitoring and reporting protocol. This assessment included the collection of evidence that support the reported data and verification of whether the provisions of the protocol reference were consistently and appropriately applied.

In SGS's opinion, there is no evidence that the presented GHG assertion

- is not materially correct and is not a fair representation of the GHG data and information, and
- has not been prepared in accordance with ISO14067:2018 on GHG quantification, monitoring and reporting.

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.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of clients.

Lead Verifier:

Wayne Huang

Verifier:

Kai ping Teh

This statement shall be interpreted with the GHG assertion of TA YA (Viet Nam) as a whole. This result shall be valid for a maximum period of two years, after which the GHG emission shall be re-assessed.

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Green 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 statement, the findings and the supporting Carbon Footprint Assertion may be consulted at TA YA (Viet Nam) ELECTRIC WIRE & CABLE Joint Stock Company, No.1,1A Road,Bien Hoa Industrial Zone II, Dong Nai Province,Viet Nam. This Statement 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.