

Greenhouse Gas Verification Opinion

Opinion Number: TWVR260001

Opinion Holder: CHING FENG HOME FASHIONS CO., LTD.

Verification Site: Head Office: 373, Sec. 4, Yenhai Rd., Funan Village, Fuhsing Township, Changhua County, Taiwan; Plant 2: 341, Sec. 1, Yuanlu Rd., Tungan Village, Fuhsing Township, Changhua County, Taiwan; Changbin Plant: 15, Lushin Rd., Haipu Village, Lukang Town, Changhua County, Taiwan.

Verification Year: January 01, 2025 ~ December 31, 2025

Verification Date: March 2-6, 12, 2026

Level of Assurance: Category 1-2: Reasonable assurance; Category 3-6: Limited assurance

Materiality: 5 %

Inventory Standard and Programme: ISO 14064-1:2018, Voluntary GHG Scheme

Types of GHGs Included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃

Verification Methods: Risk assessment, sampling plan, verification plan, site visit, interview, confirm operational behaviors and procedures, control an estimate testing, recalculation and document review.

Verification Opinions: Category 1-2: Reasonable assurance; Category 3-6: Limited assurance.

The Total Carbon Emission: 4,497.915 (tonnes of CO₂e)

Annex to This Greenhouse Gas Opinion:

Verification Standard: ISO 14064-3: 2019

Roles and Responsibilities:

The Management of CHING FENG HOME FASHIONS CO., LTD. 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.

It is Intertek's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the period of January 01, 2025 to December 31, 2025.

This opinion conducted a third-party verification, and only reviewed the emissions data of inventory year against the principles of ISO 14064-1:2018 and ISO 14064-3:2019.

Bobson Liang
Senior Manager, Business Assurance

Bobson Liang

Issue Date: April 17, 2026

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Annex:

Validation/Verification Objective:

Confirm that the greenhouse gas inventory of the voluntary verification of the organizational system of CHING FENG HOME FASHIONS CO., LTD. complies with the company's relevant specifications and International standards and Applicable laws, regulations and expected user requirements.

Verification scope:

Site	Validation/Verification Addresses:
Head Office	373, Sec. 4, Yenhai Rd., Funan Village, Fuhsing Township, Changhua County, Taiwan
Plant 2	341, Sec. 1, Yuanlu Rd., Tungan Village, Fuhsing Township, Changhua County, Taiwan
Changbin Plant	15, Lushin Rd., Haipu Village, Lukang Town, Changhua County, Taiwan

Reporting Boundaries (by category):

Category	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	Total
All Sites	150.0645	1,705.0274	2,155.2047	487.6183	NA	NA	4,497.915
Head Office	30.3484	202.8246	108.4651	60.1610	NA	NA	401.7991
Plant 2	3.0952	42.9464	62.3793	11.2636	NA	NA	119.6845
Changbin Plant	116.6209	1,459.2564	1,984.3603	416.1937	NA	NA	3,976.4313

Reporting Boundaries (by site):

Category	Category 1	Category 2	Category 3~6	Total
All Sites	150.0645	1,705.0274	2,642.8257	4,497.915
Head Office	30.3484	202.8246	168.6261	401.7991

Plant 2	3.0952	42.9464	73.6249	119.6845
Changbin Plant	116.6209	1,459.2564	2,400.5540	3,976.4313

(Unit : tonnes of CO₂e)

Conclusion: Verification Opinion is Category 1-2: Reasonable Assurance, with modified opinion, Category 3-6: Limited Assurance as below:

In category 1 and 2, there is no material misstatement. This opinion is based on the final issued GHG assertion which provided by the verified organization, confirming that the modification of GHG assertion confined to specific elements, classifications or line items, but this does not representative of a substantial portion of the GHG statement, not affect the requirements of materiality, and not fundamental to the intended user's understanding of the GHG assertion. Modified: Procedures, data, factors. there is insufficient or inappropriate evidence to support material emissions, removals or storage in category 3 to 6, and have not been prepared in accordance with relevant standards and guidelines.

Collected Data and Information:

☒ From Historical	☐ From Hypothetical or Predictive
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Data Reference: Green House Gas Inventory and Assertion of CHING FENG HOME FASHIONS CO., LTD.

Year of IPCC: IPCC 2022 (year), AR 6.

Emission Factor:

Direction Emission Factor: Refer to Ministry of Environment Emission Factor Management Table Version 6.0.4.

Indirection Emission Factor: Refer to Energy Administration, Ministry of Economic Affairs December 09, 2024 announced 0.494 kgCO₂e/kwh.

The Version of Inventory Sheet: version 3, March 10, 2026

The Version of GHG Assertion: version 3, March 10, 2026

Intended User of The Validation/Verification Opinion: The organization is conducted a voluntary verification.

Others: None

Confidentiality:

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

Conflict of Interest Avoidance Statement:

The opinions and attachments are completely complied with the standards and procedures that related-authorities established. The opinions and attachments of all process are conduct with fairness and honesty, there is no hypocrisy. Ensuring that Intertek Testing Services Taiwan, Ltd. has no financial investment relationship with the client, and meets the requirements of the competent authority to avoid conflicts of interest.

Verification Team:

According to ISO 14064-1:2018, ISO 14064-3:2019 and client's greenhouse gas emissions from January 01, 2025 to December 31, 2025 as well as the contract with the client, we guarantee the above opinion is made by the verification team based on an impartial verification process.

Signature of Lead Verifier:

Joe Wang