



# **Verification Opinion**

Verified as Satisfactory	
Based on the process and procedures conducted, the GHG statement contained in the GHG Inventory report issued on 11/2/2025 produced by VIETNAM PAIHO LIMITED	<ul> <li>Is materially correct and is a fair representation of GHG data and information.</li> </ul>
	Has been prepared in accordance with ISO 14064-1:2018 and it's principles
Lead Verifier	Nguyen Thanh Tung
Independent Reviewer	Nguyen Dinh Minh Tam
Signed on behalf of BSI	Matt Page - Managing Director UK and Ireland
Issue Date	25/03/2025

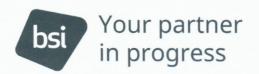
#### BSI Assurance UK Ltd, Kitemark Court, Davy Avenue, Milton Keynes, MK5 8PP, UK

Note: BSI Assurance UK Ltd is independent to and has no financial interest in VIETNAM PAIHO LIMITED. This 3rd party Verification Opinion has been prepared for VIETNAM PAIHO LIMITED only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd has assumed that all information provided to it by VIETNAM PAIHO LIMITED is true, accurate and complete. BSI Assurance UK Ltd accepts no liability to any third party who places reliance on this statement.

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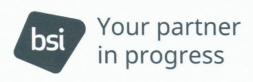
## **Verification Engagement**

Organization	VIETNAM PAIHO LIMITED		
Responsible party	VIETNAM PAIHO LIMITED		
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature:		
	<ul> <li>Is accurate, materially correct and is a fair representation of GHG data and information.</li> </ul>		
	Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement		
Materiality Level	5%		
Level of Assurance	Reasonable		
Verification evidence gathering procedures	<ul> <li>Evaluation of the monitoring and controls systems through interviewing employee's observation &amp; inquiry</li> <li>Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation</li> </ul>		
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019		
Note: VIETNAM PATHO LIMITE	D is responsible for the preparation and fair presentation of the GHG		

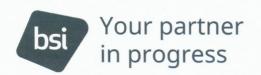
Note: VIETNAM PAIHO LIMITED is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.

### **Organizational GHG Statement**

Organization		VIETNAM PAIHO LIMITED			
		Site 1: Lot 30-32-34, Road No.3, Tan Tao Industrial Park, Tan			
		Tao A Ward, Binh Tan District, Ho Chi Minh City, Vietnam			
		Site 2: Lot E1, E2, E8-2, E9-1, E9-2, Road No. N6 Le Minh			
		Xuan 3 IZ, Le Minh Xuan Ward, Binh Chanh District, Ho Chi			
		Minh City, Vietnam			
Organizations GHG Report containing GHG		GHG Inventory Report (2024)			
Statement		(===,			
Organizational E	Boundary	Operational Control			
Scope of activities:		Manufacture of components for apparel and textile industry			
Reporting	Direct GHG Emissions	Category 1: Direct GHG emissions and removals			
Boundary:	(Scope 1)	+ Direct GHG emissions from stationary combustion			
		+ Direct GHG emissions from mobile combustion			
		+ Direct GHG emissions of fugitive from domestic, industrial			
		wastewater treatment plant and fire extinguishers			
		+ Direct fugitive emissions from use refrigerant for			
		refrigeration equipment			
	Indirect GHG Emissions	Category 2: Indirect GHG Emissions from imported energy			
	from imported energy	+ Indirect GHG emissions from electricity purchased from			
	(Scope 2)	the national grid			
	(Ocope 2)	the national grid			



		+ Indirect GHG emissions from electricity purchased from imported steam
	Indirect GHG emissions from transportation (Scope 3)	Category 3: Indirect GHG emissions from transportation + Indirect GHG Emissions from goods transportation (upstream and downstream) + Indirect GHG Emissions from employee commuting, + Indirect GHG Emissions from waste transportation for treatment and disposal
	Indirect GHG emissions from products used by organization (Scope 3)	Category 4: Indirect GHG emissions from products used by an organization.  + Indirect GHG emission from the use of raw materials  + Indirect GHG emission from the use auxiliary material for the packaging activity  + Indirect GHG emission from use freshwater  + Indirect GHG emissions from wastewater treatment services
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Exclusion in this year report
	Indirect GHG emissions from other sources (scope 3)	N/A
Exclusions from Re	eporting Boundary:	Category 4: Indirect GHG emissions from using chemicals, fixed assets, spare part Category 5: Indirect GHG emissions associated with the use of products from the organization. Justification: the company products are accessories in the overall products (shoes, clothes) that means the products of company takes account for tiny part during using and disposal, so emission from uses the products and EOL is insignificant.
	oing the organizational	Category 6: Indirect GHG emissions from other sources Justification: Not applicable ISO 14064-1:2018
GHG Inventory:  Reporting Period		GHG Inventory Report (2024)  01/01/2024 - 31/12/2024
Reporting Feriod		01/01/2027 - 31/12/2027



## **GHG Emissions**

	Site 1	Site 2		
	Location based, tCO2(e)	Location based, tCO2(e)	Market based, tCO2(e)	Total tCO2(e)
Direct Emissions (scope 1) non biogenic	925.003	221.38		1,146.38
Direct Emissions (scope 1) biogenic	14,479.56	503.09		14,982.65
Total (scope 1)	15,404.563	724.47		16,129.03
Indirect Emissions from Imported Energy (scope 2) non biogenic	5,056.14	8,551.62	-	13,607.76
Indirect Emissions from Imported Energy (scope 2) biogenic	-		19,755.821	19,755.821
Total (scope 2)	5,056.14	28,307.441		33,363.581
Indirect GHG emissions from transportation (Scope 3)	3,500.993	419.151		3,920.14
Indirect GHG emissions from products used by organization (Scope 3)	13,647.376	361.699		14,009.08
Total (scope 3)	17,148.37	780.85		17,929.22
Total tCO2(e)	37,609.07		67,421.83	

	Site 1 tCO2(e)	Site 2 tCO2(e)	Total tCO2(e)
Non biogenic emissions	23,752.95	10,430.82	34,183.77
CO2 Biogenic emissions	13,856.12	19,381.94	33,238.06