



VERIFICATION OPINION OF CARBON FOOTPRINT

Statement No.:
C815077-2024-AG-TWN-DNV

Issued date:
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This is to verify Product Carbon Footprint Inventory Report (2024/6/17~2024/6/21) of T150D/144F Recycle Polyester SECAO® published by

GRANDETEX DEVELOPMENT CO., LTD.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by GRANDETEX DEVELOPMENT CO., LTD. (hereafter "the Company") to perform a verification of the product life cycle Carbon Footprint statement of the Company's Product Carbon Footprint Inventory Report (2024/6/17~2024/6/21) (hereafter the "Inventory Report") with respect to target products, and the data from the OEM factory at Taoyuan City, Taiwan, commissioned by the Company.

Verification Criteria

The verification was performed on the basis of ISO 14067:2018 and product category rules (PCR) : TEXTILE YARN AND THREAD OF NATURAL FIBRES, MAN-MADE FILAMENTS OR STAPLE FIBRES (version 3.0), given to provide for consistent GHG emission identification, calculation, monitoring and reporting.

VERIFICATION OPINION

It is DNV's opinion that the reliability of the information within the Carbon Inventory Report for site-specific data was verified with a reasonable assurance. The Inventory Report (2024/6/17~2024/6/21), which was published on December 03, 2025, is free from material discrepancies in accordance with ISO 14067:2018 and product category rules (PCR) : TEXTILE YARN AND THREAD OF NATURAL FIBRES, MAN-MADE FILAMENTS OR STAPLE FIBRES (version 3.0).

Celine Wang
Verifier

Place and date:
Taipei, 09 December, 2025

For the issuing office:
DNV Business Assurance Co., Ltd.
29Fl., No. 293, Sec. 2, Wenhua Rd.,
Banqiao District, New Taipei City 220,
Taiwan

Management Representative

Supplement to Statement

Process and Methodology

The reviews of the Inventory Report and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria. The Inventory Report correctly complies with the requirement of ISO 14067:2018 and product category rules (PCR) : TEXTILE YARN AND THREAD OF NATURAL FIBRES, MAN-MADE FILAMENTS OR STAPLE FIBRES (version 3.0).

Quantification of Carbon Footprint Emission

Due to constraints in the actual production schedule, the data used in this inventory report were collected for the in-plant raw material production period from May 30 to June 4, 2024, and the target product production period from June 17 to June 21, 2024. Life cycle carbon emission factors were determined based on a commercial life cycle assessment (LCA) database in accordance with recognized methodological principles. It is DNV's opinion that the quantified carbon footprint is regarded as realistic, transparent, and measurable; nevertheless, the results are subject to limitations in representativeness and should be interpreted accordingly.

System Boundary of Verification

cradle-to-gate

Declared Unit

Per Kilogram of target product

Carbon Footprint Verified (in kgCO_{2e}/kg)

T150D/144F Recycle Polyester SECAO®

Upstream processes	Raw Material	0.829	4.723
Core processes	Manufacturing	3.894	

- * Upstream processes: Extraction, production, and transportation of main materials, auxiliary materials and packaging materials were considered, details are as described in the company's CFP inventory report.
- * Core processes: Energy & fuel consumption, treatment of waste and emissions to the environment were considered, details are as described in the company's CFP inventory report.

Verification Opinion

Verified without Qualification