

The Product Carbon Footprint study for 1 m² of finished product at the factory gate

which is conducted by

ASIA-US INDUSTRIAL JOINT STOCK COMPANY

Lot 1, Thai Hoa - Lien Son - Lien Hoa Industrial Park, Lien Hoa Commune, Phu Tho Province, Vietnam

Based on life cycle assessment verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14067:2018

The carbon footprint of 1 m² of finished product at the factory gate is

Product	Emission intensity (kgCO ₂ e/m ²)	Technical specification
Porcelain Tile	15.01	Thickness: 8 – 10 mm
Stone Polymer Composite (SPC) Flooring	10.10	Thickness: 4.2 – 7.5 mm

For the life cycle stages of product:

Cradle-to-Gate

Authorized by

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Statement: **VN26/96290025GG**

Statement Annex: **VN26/96290025GG-01**



SGS Vietnam Ltd. (hereinafter referred to as “SGS”) has been commissioned by ASIA-US INDUSTRIAL JOINT STOCK COMPANY (hereinafter referred to as “ASIA-US”) to verify the life cycle greenhouse gas emissions of the product, as reported by ASIA-US, in accordance with ISO 14064-3:2019 against the requirements of ISO 14067:2018.

Roles and responsibilities

ASIA-US is responsible for the management of its GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation, quantification and reporting of the life cycle GHG emissions of the products.

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 relevant requirements of ISO 14067:2018, ISO 14040:2006/Amd1:2020 and ISO 14044:2006/Amd2:2020 in the period on 25 March 2026 and from 01 April 2026 to 04 April 2026. The verification was based on the verification scope, objectives and criteria as agreed between ASIA-US and SGS.

Level of Assurance

The level of assurance agreed is that of reasonable assurance.

Scope

ASIA-US has commissioned an independent verification by SGS of reported Cradle-to-Gate life cycle GHG emissions of products manufactured by ASIA-US arising from the sourcing of raw materials and manufacture of construction materials (Porcelain Tile & Stone Polymer Composite (SPC) Flooring), to establish conformance with ISO 14067:2018 and ISO 14064-3:2019 requirements within the scope of the verification as outlined below.

This engagement covers the verification of greenhouse gas emissions arising from the product life cycle within the defined system boundary and is based on ISO 14067:2018.

- Title or description of activities: Product carbon footprint verification of the Cradle-to-Gate life cycle GHG emissions of 1 m² of product.
- Product Category Rule: None.
- Declared unit: 1 m² of finished product at factory gate.
- System boundary: Covers a **Cradle-to-Gate** assessment of life cycle GHG emissions for **Porcelain Tile and Stone Polymer Composite (SPC) Flooring**, from raw material extraction and preprocessing through inbound transportation and manufacturing, until the finished product is packaged and ready to leave the manufacturing site. The system boundary has been defined in accordance with ISO 14040:2006/Amd1:2020, ISO

14044:2006/Amd2:2020 and ISO 14067:2018. It includes raw material supply, inbound transport, manufacturing operations and finished product packaging. Excluded from the system boundary are downstream processes beyond the factory gate, additional processing outside the manufacturing sites, capital goods and infrastructure where not material, human and animal energy, administrative and other non-product-related activities not directly attributable to the product system, employee commuting, canteen and welfare-related activities, business travel unless material, and minor input/output flows below the applied cut-off criteria.

- IPCC 2021 AR6 GWP values are applied in this inventory.
- Allocation rules:
 - Multi-output: The allocations are based on the changes in the resource consumption and pollutant emissions following the changes in the studied system's output product, or function, or economic relationship.
 - Multi-input: The allocation is based on the actual relationship. For example, the manufacturing process's consumption may be affected by the change in recycled resource input.
- Manufacturing locations: Lot 1, Thai Hoa - Lien Son - Lien Hoa Industrial Park, Lien Hoa Commune, Phu Tho Province, Vietnam.
- Emissions and removals included in the product system: please refer to the CFP study report provided by ASIA-US.
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs.
- Mitigation: No carbon offsetting has been applied to the quantified CFP results.
- The verified GHG information covers the production period from [01 January 2025 to 31 December 2025](#).
- Intended user of the verification statement: Private

Objective

The purpose of this verification is, through the review of objective evidence, to independently assess whether:

- The life cycle GHG emissions and removals of the products are as declared by the organization in its CFP study report;
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

The criteria against which the verification assessment was undertaken are the relevant requirements of ISO 14067:2018 and ISO 14064-3:2019.

Materiality

The materiality threshold applied for the verification was **5%**, based on the needs of the intended user of the GHG assertion.

Conclusion

ASIA-US provided the GHG assertion based on the requirements of ISO 14067:2018. The life cycle GHG information for the products, covering the production period from 01 January 2025 to 31 December 2025 and disclosing emissions for 1 m² of finished product at the factory gate, has been verified by SGS at a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The life cycle GHG emissions of 1 m² of finished product at the factory gate (Porcelain Tile and Stone Polymer Composite (SPC) Flooring) are described as below:

Life cycle GHG Emissions				
Declared Unit Emissions (Unit: kg of CO ₂ e)				
Life Cycle Stage	Raw materials	Transport	Manufacturing	Total
Porcelain Tile	3.50	0.25	11.26	15.01
Stone Polymer Composite (SPC) Flooring	8.07	0.61	1.42	10.10

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

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the life cycle GHG emissions of 1 m² of finished product at the factory gate for Porcelain Tile and Stone Polymer Composite (SPC) Flooring are fairly stated and free from material misstatement.

We conducted our verification regarding the GHG assertion of 1 m² of finished product at the factory gate (Porcelain Tile and Stone Polymer Composite (SPC) Flooring), which included an assessment of the GHG information system and the monitoring and reporting protocol. This assessment included the collection of evidence supporting the reported data, and verification of whether the requirements of the referenced criteria were applied consistently and appropriately.

In SGS's opinion, the presented GHG assertion:

- is materially correct and fairly presented; and
- has been prepared, in all material respects, in accordance with ISO 14067:2018.

This Statement shall be read in conjunction with the CFP study report of ASIA-US and shall remain valid for a maximum period of two years.

Note: This Statement is issued, on behalf of Client, by SGS Vietnam 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 statement, the findings and the supporting GHG Assertion may be consulted at ASIA-US INDUSTRIAL JOINT STOCK COMPANY, Lot 1, Thai Hoa - Lien Son - Lien Hoa Industrial Park, Lien Hoa Commune, Phu Tho Province, Vietnam. 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.