

Greenhouse Gas Verification Statement

The Greenhouse Gas Statement, including GHG emissions and removals, for year **2025**
ASIA-US INDUSTRIAL JOINT STOCK COMPANY

ASIA-US INDUSTRIAL JOINT STOCK COMPANY (Site 1): Lot 1, Thai Hoa - Lien Son - Lien Hoa Industrial Zone, Lien Hoa Commune, Phu Tho Province, Vietnam.

HERA INDUSTRIAL JOINT STOCK COMPANY (Site 2): Thi Tu area, Lien Hoa Commune, Phu Tho Province, Vietnam.

AMY HOA SON JSC (Site 3): Thai Hoa - Lien Son - Lien Hoa Industrial Zone, Lien Hoa Commune, Phu Tho Province, Vietnam

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

For the following GHG emission and removal results

ASIA-US INDUSTRIAL JOINT STOCK COMPANY

Category 1: Direct GHG emissions – excluding anthropogenic biogenic CO₂ emissions and GHG removals: 93,008.99 tons of CO₂e

Category 2: Indirect GHG emissions from imported energy: 67,984.79 tons of CO₂e

Category 3: Indirect GHG emissions from transportation: 17,725.01 tons of CO₂e

Category 4: Indirect GHG emissions from products used by an organization: 254,590.21 tons of CO₂e

Category 5: Indirect GHG emissions associated with the use of products from the organization: Not quantified

Category 6: Indirect GHG emissions from other sources: Not quantified

Total direct and indirect GHG emissions – excluding anthropogenic biogenic CO₂ emissions and GHG removals: 433,309.00 tons of CO₂e

GHG removals / CO₂ removals – reported separately and not deducted from total GHG emissions: 46.49 tons of CO₂e

Anthropogenic biogenic CO₂ emissions – reported separately and excluded from total GHG emissions: 54,197.76 tons of CO₂

HERA INDUSTRIAL JOINT STOCK COMPANY

Category 1: Direct GHG emissions – excluding anthropogenic biogenic CO₂ emissions and GHG removals: 91,236.55 tons of CO₂e

Category 2: Indirect GHG emissions from imported energy: 22,758.87 tons of CO₂e

Category 3: Indirect GHG emissions from transportation: 1,998.36 tons of CO₂e

Category 4: Indirect GHG emissions from products used by an organization: 63,726.03 tons of CO₂e

Category 5: Indirect GHG emissions associated with the use of products from the organization: Not quantified

Category 6: Indirect GHG emissions from other sources: Not quantified

Total direct and indirect GHG emissions – excluding anthropogenic biogenic CO₂ emissions and GHG removals: 179,719.81 tons of CO₂e

GHG removals / CO₂ removals – reported separately and not deducted from total GHG emissions:
1.28 tons of CO₂e

Anthropogenic biogenic CO₂ emissions – reported separately and excluded from total GHG emissions:
42,837.23 tons of CO₂

AMY HOA SON JSC

Category 1: Direct GHG emissions – excluding anthropogenic biogenic CO₂ emissions and GHG removals: 323.79 tons of CO₂e

Category 2: Indirect GHG emissions from imported energy: 9,381.09 tons of CO₂e

Category 3: Indirect GHG emissions from transportation: 104.61 tons of CO₂e

Category 4: Indirect GHG emissions from products used by an organization: 7,839.07 tons of CO₂e

Category 5: Indirect GHG emissions associated with the use of products from the organization: Not quantified

Category 6: Indirect GHG emissions from other sources: Not quantified

Total direct and indirect GHG emissions – excluding anthropogenic biogenic CO₂ emissions and GHG removals: 17,648.56 tons of CO₂e

GHG removals / CO₂ removals – reported separately and not deducted from total GHG emissions:
1.54 tons of CO₂e

Anthropogenic biogenic CO₂ emissions – reported separately and excluded from total GHG emissions:
0 tons of CO₂

Note: Anthropogenic biogenic CO₂ emissions are reported separately and excluded from the total direct and indirect GHG emissions. GHG removals / CO₂ removals are reported separately and are not deducted from the total direct and indirect GHG emissions. Non-CO₂ GHG emissions from biogenic sources, such as CH₄ and N₂O, where applicable, are included in the relevant GHG emission category as anthropogenic emissions.

This Statement is originally issued on 29 April 2026
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Authorised by



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Greenhouse Gas Verification Statement

SGS has been contracted by ASIA-US INDUSTRIAL JOINT STOCK COMPANY (hereinafter referred to as the “CLIENT” and the “RESPONSIBLE PARTY”) to conduct the verification of the Greenhouse Gas (GHG) Statement prepared by the RESPONSIBLE PARTY. The verification was performed in accordance with ISO 14064-3:2019 against the agreed verification criteria, including ISO 14064-1:2018 and other applicable reference criteria, where relevant.

The GHG Statement verified was presented in the form of “Greenhouse Gas Inventory Report for year 2025”, issued on 28 March 2026, Version 02, covering the reporting period from 01 Jan 2025 to 31 Dec 2025. The verification activities were conducted from 23 March 2026 to 28 March 2026.

Roles and responsibilities

The management of the RESPONSIBLE PARTY is responsible for the preparation and fair presentation of the GHG Statement in accordance with the agreed criteria, including ISO 14064-1:2018. This responsibility includes designing, implementing and maintaining the organization’s GHG information management system, records, data collection procedures, calculation methodologies, emission factors and assumptions relevant to the quantification and reporting of GHG emissions, GHG removals and separately reported anthropogenic biogenic CO₂ emissions, where applicable.

SGS is responsible for planning and performing the verification in accordance with ISO 14064-3:2019 and for expressing an independent third-party verification opinion on the GHG Statement prepared and provided by the RESPONSIBLE PARTY. SGS’s opinion is based on the evidence obtained during the verification and does not relieve the RESPONSIBLE PARTY of its responsibility for the GHG Statement.

Level of Assurance

The level of assurance agreed is that of Reasonable assurance.

Scope

This verification engagement covered anthropogenic GHG emissions and GHG removals included within the agreed organizational and reporting boundaries of the RESPONSIBLE PARTY. Where applicable, anthropogenic biogenic CO₂ emissions and CO₂ removals were verified and reported separately from the organization’s total direct and indirect GHG emissions. Non-CO₂ GHG emissions from biogenic sources, such as CH₄ and N₂O, were treated as anthropogenic GHG emissions and included in the relevant GHG emission categories.

The organizational boundary was established based on the operational control approach. The data and information supporting the GHG Statement were historical in nature and related to the verified reporting period.



Greenhouse Gas Verification Statement

Organization name: ASIA-US INDUSTRIAL JOINT STOCK COMPANY

Location/boundary: ASIA-US INDUSTRIAL JOINT STOCK COMPANY (Site 1): Lot 1, Thai Hoa - Lien Son – Lien Hoa Industrial Park, Lien Hoa Commune, Phu Tho Province, Vietnam.

HERA INDUSTRIAL JOINT STOCK COMPANY (Site 2): Thi Tu area, Lien Hoa Commune, Phu Tho Province, Vietnam.

AMY HOA SON JSC (Site 3): Thai Hoa - Lien Son - Lien Hoa Industrial Zone, Lien Hoa Commune, Phu Tho Province, Vietnam

Physical infrastructure, activities, technologies and processes of the organization:

Manufacturing of Porcelain Tiles, Stone Polymer Composite (SPC) Flooring, Luxury Vinyl Tile (LVT), Hybrid Flooring, wall panels and composite products

GHG sources, sinks and/or reservoirs included: Sources as presented in the GHG inventory report provided by CLIENT.

Types of GHGs included: CO₂, CH₄, N₂O, HFCs

GHG information for the following period was verified: 01 Jan 2025 to 31 Dec 2025

GWP values adopted: IPCC Sixth Assessment Report, 100-year time horizon.

Intended user of the verification statement: Private use.

Objective

The objectives of this verification engagement were to independently assess whether the GHG Statement is materially correct, fairly represents the GHG data and information for the reporting period, and has been prepared in accordance with the agreed verification criteria, including ISO 14064-1:2018.

Criteria

The verification was conducted against the agreed criteria, including ISO 14064-1:2018, ISO 14064-3:2019, the RESPONSIBLE PARTY's GHG quantification methodology, emission factors, assumptions and supporting documentation, and other applicable requirements, where relevant.

Materiality

The materiality threshold applied was 5% of the total reported direct and indirect GHG emissions within the agreed verification scope, excluding separately reported anthropogenic biogenic CO₂ emissions and GHG removals. Qualitative materiality was also considered where relevant.

Verification approach

SGS applied a risk-based and evidence-based approach and performed procedures to obtain sufficient and appropriate evidence to support a reasonable assurance opinion on the GHG Statement.



Greenhouse Gas Verification Statement

SGS conducted the verification of the GHG Statement presented in the form of “**Greenhouse Gas Inventory Report for year 2025**”, issued on 28 March 2026, Version 02, prepared by the RESPONSIBLE PARTY. The verification included assessment of the RESPONSIBLE PARTY’s GHG information management system, reporting procedures, calculation methodologies, emission factors, assumptions, supporting records and disclosures. The verification also included the collection and assessment of evidence supporting the reported GHG data and information, and checking whether the agreed criteria were consistently and appropriately applied.

Verification opinion conclusion

Based on the verification activities performed and the evidence obtained, SGS issues an **Unmodified Opinion** at a **Reasonable level of assurance**.

The total direct and indirect GHG emissions verified within the agreed verification scope, excluding separately reported anthropogenic biogenic CO₂ emissions and GHG removals, are as follows:

- ASIA-US INDUSTRIAL JOINT STOCK COMPANY: **433,309.00 tCO₂e**
- HERA INDUSTRIAL JOINT STOCK COMPANY: **179,719.81 tCO₂e**
- AMY HOA SON JSC: **17,648.56 tCO₂e**

Anthropogenic biogenic CO₂ emissions are reported separately and excluded from the total direct and indirect GHG emissions. GHG removals / CO₂ removals are reported separately and are not deducted from the total direct and indirect GHG emissions.

The selected verification opinion is presented below:

Unmodified Opinion

The GHG Statement is materially correct, fairly represents the GHG data and information, and has been prepared, in all material respects, in accordance with the agreed criteria.

Modified Opinion

The GHG Statement is materially correct in all material respects; however, limitations, qualifications or deficiencies were identified and are described in this verification statement.

Adverse Opinion

The GHG Statement contains material misstatement(s) or has not been prepared in accordance with the agreed criteria.

Disclaimer of Opinion

SGS was unable to obtain sufficient and appropriate evidence to form an opinion on the GHG Statement.

This statement shall be interpreted with the GHG Statement of GHG Report of the RESPONSIBLE PARTY as a whole.

Note: This Statement is issued by SGS Vietnam Ltd (“SGS”) under its General Conditions for Greenhouse Gas Verification Services. The findings recorded herein are based on verification activities performed by SGS and the evidence made available by the RESPONSIBLE PARTY. A full copy of this Statement, the verification findings and the supporting GHG Statement may be obtained from the RESPONSIBLE PARTY. This Statement does not relieve the CLIENT or the RESPONSIBLE PARTY from compliance with applicable laws, regulations, bylaws or other requirements. Stipulations to the contrary are not binding on SGS, and SGS shall have no responsibility vis-à-vis parties other than its CLIENT.

This Greenhouse Gas Verification Statement is issued in English. In case of any inconsistency between translations, the English version shall prevail.

