

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year **2024**
CORETRONIC TECHNOLOGY (BRVT) COMPANY LIMITED

Lot F8, Road D2, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Vietnam

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

ISO 14064-1:2018

For the following activities

Category 1: Direct GHG emissions: 34.04 tons of CO2e

Category 2: Indirect GHG emissions from imported energy: 8,411.88 tons of CO2e

Category 3: Indirect GHG emissions from transportation: 26,803.68 tons of CO2e

Category 4: Indirect GHG emissions from products used by an organization: 264,918.52 tons of CO2e

Category 5: Indirect GHG emissions from services used by organization: Not quantified

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

Total Emissions Quantified: 300,168.12 tons of CO2e

This Statement is originally issued on 12 December 2025

Version 01: 12 December 2025

Authorised by



Tran Nguyen

SGS Vietnam Ltd – Business Assurance

198 Nguyen Thi Minh Khai St, Xuan Hoa Ward, Ho Chi Minh City, Vietnam

t (84-28) 3935.19.20 f (84-28) 3935.19.21 www.sgs.vn

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SGS has been contracted by CORETRONIC TECHNOLOGY (BRT) COMPANY LIMITED (hereinafter referred to as "CLIENT" for the verification of direct and indirect Greenhouse Gas in accordance with

ISO 14064-3: 2019

as provided by CORETRONIC TECHNOLOGY (BRT) COMPANY LIMITED (hereinafter referred to as "RESPONSIBLE PARTY, in the Greenhouse Gas (GHG) Statement in the form of GHG Report (issue date 17 Nov 2025, Version 02) covering GHG emissions of the period 01 Jan 2024 to 31 Dec 2024 (hereinafter referred to as "REPORT PERIOD")

Roles and responsibilities

The management of RESPONSIBLE PARTY 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 SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Statement for the period 01 Jan 2024 to 31 Dec 2024.

SGS conducted a third-party verification of the provided GHG Statement against the principles of ISO 14064-1: 2018 and ISO 14064-3: 2019 in the period 01 Jan 2024 to 31 Dec 2024. The verification was based on the verification scope, objectives and criteria as agreed between CLIENT and SGS on 28 Oct 2025.

Level of Assurance

The level of assurance agreed is that of Reasonable assurance.

Scope

CLIENT has commissioned an independent verification by SGS in accordance to ISO 14064-3: 2019 to assure the reported GHG emissions of REPOSIBLE PARTY in conformance with ISO 14064-1: 2018 principles and requirements within the scope of the verification as outlined below. The data and information supporting the GHG statement historical in nature.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organisation's boundary and is based on ISO 14064-3:2019.

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The organizational boundary was established following Operational Control Approach.

Organization name: CORETRONIC TECHNOLOGY (BRT) COMPANY LIMITED

Location/boundary: Lot F8, Road D2, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Vietnam

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

ASSEMBLY OF HIGH-RESOLUTION DISPLAY DEVICES

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 2024 to 31 Dec 2024

GWP adopted: IPCC AR6 Assessment Report

Intended user of the verification statement: Private use.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

Whether the GHG emissions are as declared by the organisation's GHG Statement

The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles and requirement of ISO 14064-3: 2019.

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Statement.

Verification approach

SGS's approach is risk-base, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We plan and perform our work to abstain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions for the REPORT PERIOD are fairly stated.

We conduct our verification regarding the GHG statement of GHG Report (issue date 17 Nov 2025, Version 02) of the RESPONSIBLE

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PARTY which includes assessment of GHG information system and reporting plan/protocol. This assessment includes the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, are consistently and appropriately applied.

Verification opinion conclusion

The RESPONSIBILITY PARTY provided the GHG statement based on the requirement of ISO 14064-1: 2018 that total emission 300,168.12 tons of CO₂e in the Organization boundary for the REPORT PERIOD

The verification opinion as below is issued by SGS after an independent verification for RESPONSIBILITY PARTY's GHG statement base on agreed Renamable assurance:

Unmodified

The GHG statement submitted by RESPONSIBILITY PARTY is prepared in accordance with ISO 14064-1: 2018 on GHG quantification and reporting, is a fair representation materially, the GHG data and information in statement are explicit and supported by adequacy and appropriate evidence.

Modified

The GHG statement submitted by RESPONSIBILITY PARTY has no material misstatement, however, has some deficiencies which will prevent the issuance of unmodified verification opinion

Adverse opinion

The GHG statement submitted by RESPONSIBLE PARTY:

- Has no material misstatement or
- There is insufficient or inappropriate evidence to support an unmodified or modified opinion.

Disclaiming the issuance of an opinion

It is unable to obtain sufficient and appropriate objective evidence to form an opinion as to whether the GHG statement submitted is presented fairly in accordance with ISO 14064-1: 2018.

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

Note: This Statement is issued, on behalf of Client, by SGS VN CO., LTD ("SGS") under its General Conditions for Greenhouse Gas Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Statement may be consulted from RESPONSIBLE PARTY. 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.

The verification statement of Green House Gases is conducted in English. Any translatioin in differences, the English version is prevail.

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Responsible Party	CORETRONIC TECHNOLOGY (BRVT) COMPANY LIMITED	
Address	Lot F8, Road D2, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Vietnam	
Verification Criteria	ISO 14064-1:2018 & ISO 14064-3:2019	Accreditation Body(s): BoA
Representative	Huynh Thien	Email: huynh.thien@vn.coretronic.com
Code	EAC: 19	NACE: 32.30
Reporting Period	01 Jan 2024 to 31 Dec 2024	
Site info	Number of staff: 2362 Site involved: 1	No of shift: 2
	Category 1: Direct GHG emissions	34.04 tons of CO2e
	Category 2: Indirect GHG emissions from imported energy	8,411.88 tons of CO2e
	Category 3: Indirect GHG emissions from transportation	26,803.68 tons of CO2e
	Category 4: Indirect GHG emissions from products used by an organization	264,918.52 tons of CO2e
	Category 5: Indirect GHG Emissions Associated with the used of Products from the Responsible Party	Not quantified
	Category 6: Indirect GHG Emissions from Other Sources	Not quantified
	Total Direct and Indirect GHG Emissions	300,168.12 tons of CO2e
	CO2 Emissions from Combustion of Biomass	0 tons of CO2e
	GHG Removals	Not quantified
Verification Date(s):	12 to 15 Nov 2025	
SGS Delivering Office:	SGS Vietnam Ltd – BA	
Address:	198 Nguyen Thi Minh Khai St, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	
Verification Team Leader:	Tran Nhat Anh	
Other Accompanying Person (Names & Roles)	Au Quoc Hieu (Obs)	

SGS has been contracted by CORETRONIC TECHNOLOGY (BRT) COMPANY LIMITED (hereinafter referred to as "CLIENT"), Lot F8, Road D2, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Vietnam, for the Greenhouse Gas (GHG) verification in accordance with ISO 14064-3:2019 as provided by CORETRONIC TECHNOLOGY (BRT) COMPANY LIMITED (hereinafter referred to as "RESPONSIBLE PARTY"), Lot F8, Road D2, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Vietnam, in the GHG Statement in the form of "Greenhouse Gas Report of year 2024 issue date 17 Nov 2025, Version 02 covering GHG emissions of the period 01 Jan 2024 to 31 Dec 2024.

1. VERIFICATION OBJECTIVES

The purposes of this verification exercise were, by review of objective evidence, to independently review:

- Conformance with agreed verification criteria, including the principles and requirements of relevant standards or GHG programmes, if applicable, within the scope of the verification;
- Whether the GHG emissions were as declared by the organization's GHG Statement.

2. VERIFICATION CRITERIA AND REFERENCE

Criteria against which the verification assessment undertaken were the requirement of:

- ISO 14064-1:2018 & ISO 14063-3:2019

Other references which the verification assessment considered were:

- Nil.

3. VERIFICATION SCOPE

This engagement covered verification of emissions from anthropogenic sources of GHGs included within the scope outlined below.

- The organization boundary was established following operation control approach.
- Location/boundary of the activities:
 - o Lot F8, Road D2, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Vietnam
- Physical infrastructure, activities, technologies and processes of the organization:
 - o ASSEMBLY OF HIGH RESOLUTION DISPLAY DEVICES
- GHG sources, sinks and/or reservoirs included: GHG sources as presented in the Greenhouse Gas report of year 2024 issue date 17 Nov 2025, Version 02 of the RESPONSIBLE PARTY, which comprises the following emission categories:
 - o - Direct GHG emissions or removals (Scope 1 - Cat 1):
 - o + Stationary combustion
 - o + Mobile combustion
 - o + Fugitive emissions
 - o - Indirect GHG emissions from imported energy (Scope 2 - Cat 2):
 - o + Purchased electricity
 - o - Indirect GHG emissions from transportation (Scope 3 – Cat 3):
 - o + Upstream transportation & distribution
 - o + Business travel
 - o + Employee commuting
 - o + Downstream transportation & distribution
 - o - Indirect GHG emissions from products used by an organization (Scope 3 – Cat 4):

- + Purchased goods and services
- + Capital goods
- + Fuel- & energy-related activities
- + Waste generated in operations
- - Indirect GHG emissions from services used by organization (Scope 3 – Cat 5): Not quantified
- - Indirect GHG emissions from other sources (Scope 3 – Cat 6): Not quantified
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs
- GWP adopted: IPCC Sixth Assessment Report
- GHG information for the following period was verified: 01 Jan 2024 to 31 Dec 2024
- Level of assurance: Reasonable assurance
- Materiality thresholds: without major non-conformance to the agreed criteria in GHG quantification and reporting, and less than 5% error in misclassified GHG emissions or misapplication of calculations.

4. ROLES AND RESPONSIBILITY

The management of the RESPONSIBLE PARTY was 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 information and the reported GHG emissions. This responsibility includes designing, implementing, and maintaining a data management system relevant to the preparation and fair presentation of a GHG Statement in accordance with ISO 14064-1:2018.

It was SGS's responsibility to express a third party GHG verification opinion on the GHG Statement as provided by the RESPONSIBLE PARTY for the period 01 Jan 2024 to 31 Dec 2024 against the principles and requirements of ISO 14064-3:2019.

5. SUMMARY OF THE GHG STATEMENT

The GHG emission results presented in 2024 GHG Statement in the form of "Greenhouse Gas Report of year 2024" issue date 17 Nov 2025, Version 02 of the RESPONSIBLE PARTY were listed below.

Category 1: Direct GHG emissions	34.04 tons of CO ₂ e
Category 2: Indirect GHG emissions from imported energy	8,411.88 tons of CO ₂ e
Category 3: Indirect GHG emissions from transportation	26,803.68 tons of CO ₂ e
Category 4: Indirect GHG emissions from products used by an organization	264,918.52 tons of CO ₂ e
Category 5: Indirect GHG Emissions Associated with the used of Products from the ResponsibleParty	Not quantified
Category 6: Indirect GHG Emissions from OtherSources	Not quantified
Total Direct and Indirect GHGEmissions	300,168.12 tons of CO₂e
CO ₂ Emissions from Combustion of Biomass	0 tons of CO ₂ e

GHG Removals

Not quantified

6. EVIDENCE GATHERING ACTIVITIES

SGS planned and performed works to obtain the information, explanations, and evidence which SGS considered necessary to provide a reasonable level of assurance that the GHG emissions for the period **01 Jan 2024 to 31 Dec 2024** were fairly stated. The verification was mainly conducted through virtual site visit, interview, document review and data verification in sampling. The evidence gathering procedures included but not limited to:

- Review and assessment of the RESPONSIBLE PARTY's GHG information management system and its control;
- Inspect the completeness of the RESPONSIBLE PARTY's inventory;
- Sampling of GHG emissions related activity data record to confirm accuracy of source data into calculations;
- Recalculation of emissions;
- Assessment against verification criteria, as well as evaluation of the GHG statement of the RESPONSIBLE PARTY

The data and information examined during the verification were historical and hypothetical in nature.

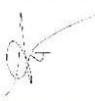
7. VERIFICATION OPINION

In SGS's opinion the presented GHG Statement by the RESPONSIBLE PARTY:

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with the agreed criteria on GHG quantification and reporting.

Please refer to SGS Verification Statement No **VN25/00032GG** for the details of verification.

8. Opening and Closing Meeting Attendance Record

Name	Position	Opening 28 Oct 2025	Closing 17 Nov 2025
Tran Nhat Anh	Lead Verifier		
CHANG, YU - CHENG	Head of ISO 14064 Committee (Trưởng ban ISO 14064)	X	X
Huỳnh Thiện	HSE (Environment, Safety & Health)	X	X
Nguyễn Công	HSE (Environment, Safety & Health)	X	X
Phan Thị Hằng	HSE (Environment, Safety & Health)	X	X
Lê Văn Tân	Factory Work Room (Xưởng vụ)	X	X
Au Quoc hieu	OBS	X	X