

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

Dongguan Tymphony Acoustic Technology Co., Ltd.

Unit 9, No.135, Shijie Keji East Road, Shijie Town, Dongguan City, Guangdong Province, China

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

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

57.0706 tonnes of CO₂e

Indirect emissions

49,759.3482 tonnes of CO₂e

Direct emissions and indirect emissions

49,816.419 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

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Version 1

TGP56B-15-1 2601

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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories		Description	Location-based	Market-based
Direct emissions		Direct emissions from stationary combustion	30.6016	
		Direct emissions from mobile combustion	0.0000	
		Direct process emissions and removals from industrial processes	0.0000	
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	26.4690	
		Direct emissions and removals from land use, land use change and forestry	0.0000	
Indirect emissions	Imported energy	Indirect emissions from imported electricity	1,359.9777	526.1421
	Transportation	Indirect emissions from upstream transport and distribution of martial	9.3002	
		Indirect emissions from downstream transport and distribution of goods	13.3578	
		Indirect emissions from employee commuting	22.8344	
		Indirect emissions from Business Travel	80.4471	
	Products used by an organization	Indirect emissions of raw materials and consumables related to production and purchase in the factory	28,397.4609	
		Indirect emissions from the upstream use of electricity and fuel	337.0237	
		Indirect emissions from waste outsourcing treatment and transportation	47.5716	
	Associated with the use of products from the organization	Indirect emissions from product use	19,491.3750	
	Other sources	No significant emissions	NA	
Direct emissions and indirect emissions			49,816.419	48,982.583

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Tymphany_DG	GEC	Solar/China	1,359.9777	526.1421

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Dongguan Tymphany Acoustic Technology Co., Ltd. (hereinafter referred to as “Tymphany_DG”), Unit 9, No.135, Shijie Keji East Road, Shijie Town, Dongguan City, Guangdong Province, China, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Tymphany_DG 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.
- The verification was based on the verification scope, objectives and criteria as agreed on 24 July 2023, 20 December 2024 and 03 October 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 02 March 2026 to 27 March 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
 - Unit 9, No.135, Shijie Keji East Road, Shijie Town, Dongguan City, Guangdong Province. China
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.

- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor, MOENV (2024.02.05), IPCC Guideline 2006
 - Indirect emissions:
 - Electricity emission factor is National average electricity CO₂ emission factor: 0.5306 kgCO₂e/kWh and National average electricity CO₂ emission factor (excluding non-fossil electricity under market-based transactions): 0.6096 kgCO₂e/kWh (Announced by Ministry of Ecology and Environment, China in 2025).
 - The secondary database has Carbon Footprint Information Platform, China LCA database(2022)、U.S. LCI Database、Ecoinvent 2.2、Ecoinvent 3.9.1、DK Input Output Database 2003、ICAO Carbon Emissions Calculator.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20260424
- The version of GHG statement: 20260424
- Intended user of the verification opinion: Private

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 organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, 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, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 49,816.419 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
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Indirect emissions	Imported energy	Indirect emissions from imported electricity	1,359.9777	526.1421
	Transportation	Indirect emissions from upstream transport and distribution of martial	9.3002	
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	Products used by an organization	Indirect emissions of raw materials and consumables related to production and purchase in the factory	28,397.4609	
		Indirect emissions from the upstream use of electricity and fuel	337.0237	
		Indirect emissions from waste outsourcing treatment and transportation	47.5716	
	Associated with the use of products from the organization	Indirect emissions from product use	19,491.3750	
	Other sources	No significant emissions	NA	
Direct emissions and indirect emissions			49,816.419	48,982.583

Tymphany_DG purchased 1,700 MWH Renewable Energy in 2025. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO₂e

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Tymphany_DG	GEC	Solar/China	1,359.9777	526.1421

- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Correction of certain activity data.
- Retention Limitation: NA
- Additional Notes: NA

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of Tymphany_DG as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of clients.

Lead Verifier:

Channing Chen

Verifier:

Darryng

Note: This opinion is issued, on behalf of Client, by SGS Taiwan 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 opinion, the findings and the supporting GHG Statement may be consulted at Dongguan Tymphany Acoustic Technology Co., Ltd., Unit 9, No.135, Shijie Keji East Road, Shijie Town, Dongguan City, Guangdong Province, China. This opinion 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.