



Product Carbon Footprint Accounting Platform Validation Statement

No. EIV5 133710 0003 Rev. 00

Client:	TES-AMM (SINGAPORE) PTE. LTD. 9 Benoi Sector Singapore 629844 SINGAPORE
Responsible Party:	SK TES PTE. LTD. 9 Benoi Sector, Singapore 629844, SINGAPORE
Validation Criteria:	ISO 14064-3:2019 ISO 14067:2018 ISO 14040:2006 ISO 14044:2006
Validated Platform and Version:	Carbon Loop Calculator (Version 3.1.0)
Materiality:	Deviation less than 5% of the platform's accounting results
Level of Assurance:	Reasonable assurance level
Operation Rule:	CCB_EIV_GR_004CS_V00
Validation Conclusion:	The product carbon footprint calculation basic principles and quantification methods of Carbon Loop Calculator (Version 3.1.0) comply with the relevant principles and requirements of ISO 14067:2018 ISO 14040:2006, ISO 14044:2006. The product system boundary set by the system fully covers the product's life cycle stages relevant to its purpose, and the design of cut-off criteria, allocation procedures, and scenario assumptions is basically reasonable. The platform is equipped with the function of calculating the product carbon footprint and generating a complete report according to the above standards.

The objective of product carbon footprint accounting platform validation is to confirm the accuracy and conformity of the claim declared by responsible party according to validation criteria. The product carbon footprint accounting platform validation statement is issued by TÜV SÜD, acting as the third-party validation and verification body, based upon the claim from the responsible party. The data and information supporting the claim were hypothetical or projected in nature, the actual result can differ from the estimate because the assumptions upon which the estimate is based change. The responsible party is responsible for the claim and its conformity with the applicable specified requirements. This statement does not relieve the responsible party from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations.

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Issue Date: 2025-12-19

(April He)
Technical Certifier



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Validation Scope :

Basic Principles:

- Completeness - Information and data related to product carbon footprint are available and complete
- Consistency - Modeling, methods, assumptions, allocations, data sources and calculations are applied in the same way throughout the product carbon footprint study
- Coherence - General standards of product carbon footprint are performed in the system
- Accuracy - The quantification methodology of the platform is accurate with bias reduction and uncertainty control features
- Transparency - Platform data and information are designed and documented in a comprehensive and understandable presentation
- Avoidance of double-counting - Double-counting of the platform background data and quantitative methods are avoided

Quantitative Method - Goal and Scope:

- Functional/declared unit - available and explained
- System boundary - Product life cycle stages and unit processes corresponding to the platform's intended purpose
- Data and data quality - Qualitative/quantitative activity/background data quality assessment process
- Data time boundary - available and explained
- Life cycle stages - available and explained

Quantitative Method - Inventory, Modeling and Environmental impact assessment:

- Inputs and outputs - available and explained
- Allocation principles - available and explained
- Cut-off Criteria - available and explained
- Scenario Assumptions - available and explained
- Accounting - Calculation process, model content and structure for each stage of the life cycle corresponding to the platform's intended purpose are available and complete