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Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, GHG statement contained in 2024 GHG Inventory report, issued by KI · WORKS (VIETNAM) CO., LTD on 18th Apr 2025	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14064-1:2018 and it's principles
Lead Verifier	**Truong Vinh Khang**
Independent Reviewer	**Nguyen Dinh Minh Tam**
Signed on behalf of BSI	**Matt Page - Managing Director UK and Ireland**
Issue Date	20/06/2025
BSI Assurance UK Ltd, Kitemark Court, Davy Avenue, Milton Keynes, MK5 8PP, UK	
Note: BSI Assurance UK Ltd is independent to and has no financial interest in KI · WORKS (VIETNAM) CO., LTD. This 3rd party Verification Opinion has been prepared for KI · WORKS (VIETNAM) CO., LTD only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd has assumed that all information provided to it by KI · WORKS (VIETNAM) CO., LTD is true, accurate and complete. BSI Assurance UK Ltd accepts no liability to any third party who places reliance on this statement.	

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UKAS VALIDATION & VERIFICATION 0003

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Verification Engagement

Organization	**KI · WORKS (VIETNAM) CO., LTD**
Responsible party	**KI · WORKS (VIETNAM) CO., LTD**
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Reasonable
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employee's observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO/IEC 17029:2019.
Note: KI · WORKS (VIETNAM) CO., LTD responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	**KI · WORKS (VIETNAM) CO., LTD** No. 40 Independence Avenue, Vietnam-Singapore Industrial Park, Binh Hoa Ward, Thuan An City, Binh Duong Province, Vietnam
Organizations GHG Report containing GHG Statement	GHG Inventory 2024 period report, issued in 18th Apr 2025
Organizational Boundary	Operational Control
Scope of activities:	The Manufacturing of manual toothbrushes, interdental brushes, floss picks, toothpicks

Reporting Boundary	Direct GHG Emissions (Scope 1)	Category 1. – Direct emissions from Stationary combustions: Fuel for firefighting pump, LPG for cooking – Direct emissions from Mobile combustion: forklift, truck, car owned by company – Direct fugitive emissions from air conditioning, wastewater treatment system, fire extinguishers leakages.
	Indirect GHG Emissions from imported energy (Scope 2)	Category 2. – Indirect GHG emissions from electricity purchased from national grid and from Solar energy power from supplier.
	Indirect GHG Emissions (Scope 3)	Category 3. Indirect GHG emissions from transportation – Indirect GHG emissions from transport: GHG emissions from transportation of materials and products, waste delivery – Indirect GHG emissions from transport: employee commuting, business trip Category 4. Indirect GHG emissions from products or services used – The treatment of solid and liquid waste based on the characteristics of the waste and how it is handled.
Exclusions from Reporting Boundary:		Category 3. Indirect GHG emissions from transportation of visitor Category 4. Indirect GHG emissions from products used by organization of capital assets, material and packaging purchased Category 5. Indirect GHG emissions associated with the use of products from the organization Justification. No requirements from intended user and insignificant indirect emission sources.
Criteria for developing the organizational GHG Inventory:		ISO 14064-1:2018
Reporting Period		01/01/2024 – 31/12/2024

GHG emissions

Emission sources (location based) tCO2	**2024**
Scope 1 Direct Emissions (non biogenic)	104.34
Scope 2 Indirect Emissions from imported Energy	4725.13
Scope 3 Indirect GHG emissions from transportation	6279.99
Scope 3 Indirect GHG emissions from products or service used by organization	7.59
Total quantified	**11117.05**