



VERIFICATION STATEMENT

CGLOBAL declares that GHG inventory report and GHG statement of:

NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY

Address: No. 994/1C, Nguyen Thi Minh Khai Street, Tan Thang Quarter, Tan Dong Hiep Ward, Ho Chi Minh City, Vietnam

Has been verified in accordance with ISO 14064-3:2019 and met the requirements of:

ISO 14064-1:2018

CGLOBAL confirms that the GHG inventory report and GHG statement are materially correct and the verification activities provide the level of assurance agreed at the beginning of the verification process. The total GHG emissions (Scope 1, 2) of the inventory period from 01/01/2024 to 31/12/2024 is **10,231.06 tCO_{2e}** in which direct emissions (Scope 1) and indirect emissions from purchased electricity (Scope 2) are of **8,915.05 tCO_{2e}**, and **1,316.01 tCO_{2e}** respectively. The biogenic CO₂ emissions from wastewater treatment are reported at **5.15 tCO_{2e}**.

For the following activities: Manufacture of non-alcoholic beverages and mineral water

Sector: General manufacturing

Inventory period: 01/01/2024 to 31/12/2024

Verification No. : CGLOBAL.15.0086

Issued date : 02/12/2025

This verification statement is not valid without the details related purpose, objectives, criteria and verification conclusions available on pages 2 to 4 of this statement.

Verify Verification statement at:

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CGLOBAL.15.0086

Verification mark



Accreditation Mark



VICAS 082-GHG



Anh Luong *Richard William Oliver Farnsworth*

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ANNEX TO THE VERIFICATION STATEMENT - CGLOBAL.15.0086

Short description of the verification process

CGLOBAL was commissioned by NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY headquartered at No. 994/1C, Nguyen Thi Minh Khai Street, Tan Thang Quarter, Tan Dong Hiep Ward, Ho Chi Minh City, Vietnam to verify the declaration of direct and indirect greenhouse gases (GHG) emissions (Scope 1, 2) associated with its activities in Vietnam for the reporting period from January 1, 2024 to December 31, 2024. This review is based on the intended area of application, the goals and criteria as agreed upon with the commissioning on October 01, 2025.

Roles and responsibilities

NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY is responsible for developing its GHG quantification and reporting system, as well as establishing and maintaining recording and reporting procedures in accordance with ISO 14064-1:2018, including calculations related to GHG emissions and/or removals.

CGLOBAL is responsible for formulating an independent verification opinion on GHG emissions as declared by NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY in its statement for the period from January 1, 2024 to December 1, 2024.

CGLOBAL conducted a third-party verification on October 20-21, 2025, following the requirements of ISO 14064-3:2019, to verify the declaration.

Level of Assurance

The level of assurance agreed for the emissions inventory is reasonable.

Scope

NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY commissioned CGLOBAL to conduct an independent verification of the reported CO₂ equivalent emissions, arising from its activities, with the purpose of assessing compliance with the requirements of ISO 14064-1:2018 under the verification scope described below. The data and information supporting the assessment on CO₂ equivalent are historical data supported by objective evidence.

This assignment concerns the verification of:

- The identification and quantification of anthropogenic greenhouse gas (GHG) emission sources associated with the organization's activities at No. 994/1C, Nguyen Thi Minh Khai Street, Tan Thang Quarter, Tan Dong Hiep Ward, Ho Chi Minh City, Vietnam.
- The GHG statement and report's compliance with the requirements of ISO 14064-1:2018.

Description of the activities

- a. Organizational boundaries have been defined following the approach of operational control.
- b. Activities: Manufacture of non-alcoholic beverages and mineral water
- c. Geographical location of activities: Vietnam.

- d. Included GHG types: CO₂, CH₄, N₂O, refrigerant gases (R22, R32, R134a, R410A).
- e. Information relating to GHG have been verified for the following period: 01/01/2024 to 31/12/2024.
- f. Base year: 01/01/2024 to 31/12/2024
- g. GHG categories included:
 - Category 1: direct emissions from stationary combustion (DO, LPG), mobile combustion (DO, gasoline) and from fugitive losses (refrigerant gas leakages; GHG leakage from extinguishers, welding process; CO₂, CH₄ from septic tank).
 - Category 2: indirect emission from purchased electricity.
- h. Intended use of the verification statement: internal & external (if required).

Objectives

The verification had the objective of performing and independent evaluation of objective evidences to establish:

- if the emissions and removals of CO₂ equivalent corresponds to the values declared by the organization in its GHG statement and report.
- that the data in the GHG inventory are accurate, complete, consistent, transparently documented and free of material errors or omissions.
- The GHG quantification and reporting is in accordance with the requirements of ISO 14064-1:2018

Criteria

The reference criteria for the verification were ISO 14064-1:2018.

Materiality

The materiality threshold requested for the verification was agreed upon by CGLOBAL and NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY to be less than or equal 5% for the emissions inventory.

Conclusions

CGLOBAL provided a GHG statement based on the requirements of ISO 14064-1:2018.

Information relative to the period 01/01/2024 to 31/12/2024 show:

- a total value of GHG emissions of 10,231.06 tCO_{2e}, with a reasonable level of assurance, in line with the Scope, objectives and verification criteria agreed on in the contract.

The table below presents the GHG emissions and removals quantified by the organization, categorized separately:

Emission category	CO _{2e} (ton)
Direct (Category 1)	8,915.05
- Fossil emissions	8,872.50
- Other anthropogenic biogenic emissions	42.55
Indirect (Category 2 – Purchased electricity)	1,316.01
Total	10,231.06
- Anthropogenic biogenic CO ₂ emissions	5.15

CGLOBAL's approach is risk-based, focusing on understanding intrinsic risks and risks associated with the GHG emissions information management system, as well as the controls in place to mitigate these risks.

Our examination included a sampling-based assessment of pertinent evidence relevant to the GHG emissions statement.

CGLOBAL conclude with a reasonable of assurance that:

- the GHG statement for the period January 1, 2024 to Dember 31, 2024 of NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY: (i) is materially correct and is a fair representation of GHG data and information; (ii) it has been prepared in accordance with the requirements of ISO 14064-1:2018.
- the GHG quantification methodology applied by NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY is correct and valid based on ISO 14064-1:2018.

This GHG opinion shall be read and interpreted in conjunction with GHG statement relative to the GHG inventory of NAM VIET FOODS AND BEVERAGE JOINT STOCK COMPANY.

Thoa Tran

GHG Lead Verifier

Place and date: Hanoi, December 02, 2025

