# **OPINION**



**Product Carbon Footprint Verification Opinion** 

The Inventory of Product Carbon Footprint of

**Electric shaver charger** 

which is calculated by

Phihong Technology CO., LTD.

No.568, Fuxing 3rd Rd., Guishan Dist., Taoyuan City 333611, Taiwan

Based on life cycle assessment verified in accordance with ISO 14064-3:2019 as meeting the requirement of

ISO 14067: 2018

Basis of Assessment Cradle-to-Gate

Opinion No.: ARES/TW/2411701P

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Version: 01

The complete verification scope, objectives, standards and findings must be included in the opinion, otherwise the opinion is invalid.





Authorized by:





ARES International Certification Co., Ltd.

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Product Name	Electric shaver charger			
Declaring Units	PCS			
Functional Units	PCS			
Product Carbon Footprint Life Cycle Greenhouse Gas Emissions				
Life Cycle Phases	Raw material	Production	Total	Functional Unit Carbon Emission
Cradle to Gate	1.887	0.041	1.93	1.93
Unit	kgCO <sub>2</sub> e			

ARES INTERNATIONAL CERTIFICATION CO., LTD. (referred to as ARES) and Phihong Technology CO., LTD. (referred to as Phihong Technology) signed the agreement to verify the greenhouse gas emissions of product life cycle in accordance with the requirements of ISO 14064-3:2019 and confirm that the following standards are met

ISO 14067:2018

# The content of the verification opinion is as follows:

#### **Roles and Responsibilities**

Phihong Technology is responsible for managing product life cycle greenhouse gas emission records, collecting, and responding and inventory report information disclosure, including product life cycle greenhouse gas emission information and calculation collation reports. ARES is responsible for the verification of the product carbon footprint and life cycle greenhouse gas emissions of the target product. ARES adheres to the guidelines of impartial and independent third-party verification units, and describes the scope, objectives, and criteria in accordance with ISO 14067:2018, ISO 14064-3:2019, ISO 14040:2006, ISO 14044:2006 and other relevant standards and the contract between ARES and Phihong Technology. On 2025/06/10, 06/11, 06/18, 06/26, the product life cycle greenhouse gas emissions were verified, and the product life cycle greenhouse gas emission verification opinions were put forward according to the verification results.

#### **Guaranteed Level**

ARES carried out the verification procedure in accordance with the verification criteria, and the relevant evidence results showed that the calculation process and data of the life cycle greenhouse gas emissions of the carbon footprint of the Phihong Technology products met the requirements of the expected

standards, did not violate the threshold of material differences, and met the reasonable assurance level.

### **Scope of Verification**

ARES and Phihong Technology agree to confirm the compliance of the calculation of life cycle greenhouse gas emissions and related standards of Phihong Technology product. In accordance with ISO 14067:2018, ISO 14064-3:2019, ISO 14040:2006, ISO 14044:2006 and other relevant guidelines, the following assurances are proposed:

- Product Name:
  - Electric shaver charger
- Declared Units:

**PCS** 

• Functional Units:

**PCS** 

System Boundaries:

Includes Cradle-to-Gate life cycle emissions assessment operations according to ISO 14040:2006 and ISO 14067:2018. All emitted greenhouse gases are listed in ISO 14067:2018.

- Life Cycle Product Carbon Footprint Calculation Database:
   MOENV Carbon Footprint Information Platform CPCD SimaPro 9.5.0.0
- Life Cycle Use Assessment Software (Reference):
   MOENV Carbon Footprint Information Platform CPCD SimaPro 9.5.0.0
- Database Source of Secondary Data (Reference):
   MOENV Carbon Footprint Information Platform CPCD SimaPro 9.5.0.0
- Life Cycle Assessment Calculation Tools and Indicators:
   Use Excel table to calculate, GWP use IPCC AR6 Y2021
- Product Life Cycle Greenhouse Gas Emission Information Coverage Period: 2022/1/1~2022/12/31.
- Product Production Location:

DONG GUAN PHITEK ELECTRONICS CO., LTD. / Building 5, No.133-1 Tiesong Road, Qingxi Town, Dong Guan City, Guang Dong (523642), China

Product Category Rules :

NO: 22-027 Portable Power Outlets - Extension cords, Smart Energy Efficiency Devices, Adapter v1.0

#### **Verification Objectives**

ARES independently and impartially obtains supporting the disclosure of the GHG claims on the carbon footprint of its products, ensuring that the reported information meets the criteria of accuracy, completeness, consistency, and transparency.

#### **Verification Criteria**

ARES complies with the following standards to verify the greenhouse gas claims of its products' carbon footprint: ISO 14067:2018, ISO 14064-3:2019, ISO 14040:2006, ISO 14044:2006 and other relevant standards.

#### **Materiality**

The threshold for determining the material difference in the materiality of product carbon footprint life cycle gas emission claims is 5%, according to which ARES confirms the correctness of product life cycle greenhouse gas emission disclosure information.

#### Conclusion

According to the product carbon footprint standard, ARES verifies the Phihong Technology, puts forward product life cycle greenhouse gas claims, and discloses product life cycle greenhouse gas emissions. Based on the independent and objective third-party verification of product life cycle greenhouse gas information data, supervision method and reporting procedures, and based on risk assessment methods, ARES ensures and controls the risk disclosure risk of product life cycle greenhouse gas emission information, planning and implementation process, document review, pre-departure assessment, sampling plan, data and evidence collection and related supporting evidence to ensure the accuracy of product carbon footprint disclosure of greenhouse gas emissions. This verification statement will be regarded as the result of the verification of the total greenhouse gas emission claims of the life cycle of Phihong Technology product, and according to the verification results, the guarantee and the consistency and appropriateness of the scope of application, objectives and guidelines, ARES provides a reasonable assurance level verification opinion.

#### Confidentiality

This opionion and its attachments may contain confidential information belonging to Phihong Technology. Any other individuals, groups or companies are prohibited from copying or distributing it without the written consent of Phihong Technology.

**Avoidance of Conflict of Interest** 

ARES has no financial investment relationship with Phihong Technology, and the content of this opinion and its attachment is in full accordance with the relevant provisions of the standard methods and procedures of the competent authority, upholding impartiality, and conducting verification at the same time, there is absolutely no hypocrisy, and it meets the requirements of the competent authority for avoiding conflicts of interest.

This opinion is valid for two years by ARES. and Phihong Technology should reassess the greenhouse gas emissions of the product life cycle at an appropriate time in accordance with the standard provisions.

ARES Lead Verifier:

朴明曼

Remarks: This verification opinion complies with the requirements of the ARES carbon footprint verification service terms.

The content of the opinion is prepared by ARES International Certification Co., Ltd. based on the verification results of carbon footprint claims, and is issued after the customer's consent. This opinion is not used to relieve the client from the responsibility of complying with the articles of association, national or local laws, and any published international guidelines; the client and ARES are independent entities, and the client is not bound by ARES represent it against other organizations