

VERIFICATION OF INTERNATIONAL PRODUCT ENVIRONMENTAL FOOTPRINT

G.CLO LTD

(41064) 100, Maeyeo-ro, Dong-gu, Daegu, Republic of Korea

**We confirm that the carbon footprint emissions
declared by the above company have been verified
by Intertek Testing Services Korea Ltd.**

CERAVIDA FRESH: 0.965 kg CO₂eq./kg
(2023.01 ~ 2023.12)

**The verification of the carbon footprint of the product was
conducted in accordance with the requirements of the ISO
14067:2018, ISO 14040: 2006, and ISO 14044: 2006 standards.**

For the details of the verification, you can find relevant CFP
Report(CFP24-0501) and Verification Statement of CERAVIDA FRESH
of G.CLO.

Statement No. IPEF-2024-002

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General Manager, Intertek SL, HL & BA

Intertek Testing Services Korea Ltd.
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International Product Environmental Footprint Verification Statement

Introduction

G.CLO requested independent verification of “Carbon footprint emissions for product, **CERAVIDA FRESH**” from Intertek Testing Services Korea Ltd. Intertek Testing Services Korea Ltd. conducted a third-party result verification of the international Product footprint for one product, **CERAVIDA FRESH** of **G.CLO**. This verification is based on the scope, purpose, and standards of application agreed upon on **May 03, 2024**.

Objective

The purpose of this verification is to determine whether the information, data, and results included in the product carbon footprint conducted by **G.CLO** are appropriate based on objective evidence. This verification provides **G.CLO** with a third-party assurance that the claims are reliable and of sufficient quality in accordance with the ISO 14067:2018, ISO 14040: 2006, and ISO 14044: 2006 standards.

Standards and Scope

This document is a verification statement on the carbon footprint emissions from products and production reported at the business site **from January 2023 to December 2023**.

- Verification standards

- ISO 14067:2018
- ISO 14040: 2006
- ISO 14044: 2006

The scope of the verification included assessment of accuracy and reliability of the carbon footprint emissions of **CERAVIDA FRESH** produced by **G.CLO**.

- Target product (Functional unit): **CERAVIDA FRESH** (1kg)
- Product description: Fiber antimicrobial agent
- Head office: 100, Maeyeo-ro, Dong-gu, Daegu, Republic of Korea
- Production site: 100, Maeyeo-ro, Dong-gu, Daegu, Republic of Korea
- System boundary: Cradle-to-Gate



(☒ Raw materials ☒ Manufacturing ☐ Use ☐ Distribution ☐ Disposal)

- Standards/PCR: PCR 2021:03 Basic chemicals (version 1.1.3)
- Assumption and limitation: Refer to CFP Report
- Emissions information

Stage		Raw materials	Manufacturing	Use	Distribution	Disposal	Total
System boundary		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Impact Category	Climate Change	0.930	0.035				0.965
Unit	kg CO ₂ eq./kg						

Level of assurance and materiality

- Level of assurance: Limited assurance

This verification was conducted at a limited level of assurance using the verification procedures of Intertek Testing Services Korea Ltd.

Note: In limited assurance verification, the scope of evidence collection is less than that of a reasonable assurance verification. Limited assurance verification focuses on collected data rather than directly verifying raw data at the workplace. As a result, limited assurance verification has a significantly lower level of assurance than reasonable assurance verification.

- Materiality threshold: $\pm 5\%$ for the total sum

This verification is considered materially misleading if the value of the error more than 5% of the total inventory emissions for the subject matter of the verification.

Note: Materiality means that individual or aggregate errors, omissions, or misstatements can impact your carbon footprint and inform your decision-making. Materiality is therefore used to identify information that, if omitted or incorrectly stated, could result in an overall incorrect estimate of the footprint and ensure that such material inconsistencies are absent or minimized.

Methods of verification

This verification is conducted in accordance with the verification procedures of Intertek Testing Services Korea Ltd. The following activities were conducted as part of evidence collection.

- We conducted an on-site inspection of the business site and reviewed the management process for Life Cycle Inventory Analysis (LCI)-related data and records.
- Past data and records for Life Cycle Inventory Analysis (LCI) were verified at the data collection level.



- We reviewed the effectiveness of data processing procedures, guidelines, and systems, including internal verification of **G.CLO**'s data management system to ensure that there were no significant errors, omissions, or misstatements in the Life Cycle Impact Assessment (LCIA), and interviewed key personnel who compile and edit data and calculate the LCIA.
- We confirmed that secondary data was referenced from reliable or credible sources.
- We confirmed that the LCIA calculation procedures, including data collection, cut-off criteria application, allocation, and life cycle impact assessment analysis, complied with the requirements of ISO 14040:2006 and ISO 14044:2006.

Qualification and Independence

Intertek Testing Services Korea Ltd. implements and maintains a comprehensive management system that satisfies the accreditation requirements of ISO 14065:2020 and ISO/IEC 17029:2019. Additionally, we comply with the Code of Ethics for Certified Public Accountants of the International Ethics Standards Board for Accountants (IESBA).

Intertek Testing Services Korea, Ltd. ensures that appropriately qualified verification examiners are selected based on qualifications, training, and experience. The results of all verification and certification assessments are reviewed internally by management to ensure that the approach applied is rigorous and transparent.

For **CERAVIDA FRESH**, Intertek Testing Services Korea, Ltd. has conducted only a verification review, so it does not violate independence and fairness.

Conclusions

As a result of the verification based on Intertek Testing Services Korea Ltd.'s approach, no errors or omissions were identified within the assurance level in reporting **CERAVIDA FRESH** carbon footprint emissions in all material respects.

This opinion is based on verification at a limited assurance level and was derived based on the verification team's professional judgment.

Intertek Testing Services Korea Ltd. does not assume any obligation or responsibility to any other person or organization. **G.CLO** is responsible for collecting, compiling, and presenting analysis of all data and information related to carbon footprint emissions and maintaining effective internal controls. If this verification statement is disclosed, it must be disclosed in complete form.

The organization that has been issued this verification statement must comply with the verification display and promotion methods in accordance with the standards set by the operating organization (Korea Institute of Industrial Technology).



This verification statement is valid only for the scope of application, verification purpose, explanation, and standards specified in the verification statement.

This document is a verification statement for a field accredited by the Korea Accreditation Organization (KOLAS).

On behalf of Intertek

Reviewer	Heechan Kang
Lead verifier	Miji Shin
Verifier	Dooyong Jo

DATE : 2024.06.19

Intertek Testing Services Korea Ltd.

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Intertek Testing Services Korea Ltd. has been approved as a carbon footprint verification agency by the Korea Institute of Industrial Technology (KITECH) (Approval No.: KITECH-CFP/ISO-006).