



CERTIFICATE OF ACCREDITATION

This is to attest

BEST ISO CERTIFICATION CO., LTD.

8F-5, NO. 925, SEC. 4, TAIWAN BOULEVARD, XITUN DISTRICT
TAICHUNG CITY 40767
TAIWAN, CHINA

Validation and Verification Body VVB-100

has met the requirements of ISO/IEC 17029:2019 Standard, *Conformity assessment — General principles and requirements for validation and verification bodies* and has demonstrated compliance with AC800, *IAS Accreditation Criteria for Validation and Verification Bodies*. This organization is accredited to provide the services specified in the scope of accreditation.

Effective Date December 22, 2025

(Valid as per IAS 4-year accreditation cycle subject to periodic assessments and satisfactory closure of assessment findings)

Accredited Since April 4, 2024

(This certificate is valid only when accompanied by a current scope of accreditation document)



International Accreditation Service
Issued under the authority of IAS management

Visit www.iasonline.org for current accreditation information.

SCOPE OF ACCREDITATION

International Accreditation Service, Inc.

3060 Saturn Street, Suite 101, Brea, California 92821, U.S.A. | www.iasonline.org

BEST ISO CERTIFICATION CO., LTD.

www.bestiso.org

Contact Name Ms. Sandy Yang

Contact Phone +886-4-2385-0901

*Accredited to ISO/IEC 17029:2019 and
ISO 14065:2020*

Effective Date December 22, 2025

Discipline of Validation/Verification:	Environmental Information Validation/Verification
Validation/Verification Standard:	ISO 14064-3:2019
Validation/Verification Program(s):	The V/V programs are based on ISO 14064-1:2018 and ISO 14064-2:2019 (not part of any regulatory or voluntary program)
Validation/Verification Scheme(s):	N/A

Validation/Verification Sectors

IAS accreditation for the environmental information validation and verification standards is issued for the following activities and sector groups:

Activity	Sector Group	Subgroup
Verification of assertions / environmental information statements related to GHG emissions and removals at the organization level:	1 - General	N/A
	2 - Manufacturing	N/A
	10 - Agriculture, Forestry and Other Land Use (AFOLU)	N/A
Validation / Verification of assertions / environmental information statements at the project level for quantification, monitoring and reporting of GHG reductions and removal enhancements	14 – Land Use and Forestry	N/A

The scope of accreditation represents broad classifications granted by IAS on the basis of the validation and verification activities demonstrated by the validation/verification body (VVB). Accreditation is based on the competence and ability to effectively apply the requirements of the relevant standards listed in the VVB's scope of accreditation. IAS accreditation entails review of the VVBs own management system, on-site assessment of the VVB's validation/verification processes, review of VVB's access to expertise including onsite observation of the VVB when conducting validation/verification activities at client sites. Under the conditions of accreditation, the VVB is obligated to use equivalent validation/verification practices covering the specific scopes as listed for all clients and as demonstrated during the accreditation process. Accreditation does not cover certification in areas outside the scope of this accreditation certificate. Accreditation does not imply endorsement of the products or the design or performance characteristics of products certified by the VVB.

VVB-100

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Type of entity	Company name	Address (Street City, Country)	Contact information	Countries of operation
VVB Key Location	N/A	N/A	N/A	N/A
VVB Location (No Key Activities)	N/A	N/A	N/A	N/A
Subcontractor Key Location	N/A	N/A	N/A	N/A
Subcontractor (No Key Activities)	N/A	N/A	N/A	N/A

The above table lists any entities performing work on behalf of the accredited VVB (See IAF MD23:2018, and IAS/MSCB/031 for information regarding types of activities per entity). Types of entities and their descriptions are as follows (please contact IAS should further clarification be required):

VVB Key Location: Entities performing and/or managing key validation/verification activities, on behalf of accredited validation and verification bodies, which are wholly or partly owned or employed by the VVB.

VVB Location (No Key Activities): Entities performing and/or managing processes related to validation/verification activities, on behalf of accredited validation and verification bodies, which are wholly or partly owned or employed by the VVB (processes include; marketing, communications, outreach, etc.) This list is not all-inclusive; any activity related to the accredited VVBs validation/verification program is applicable.

Subcontractor Key Location: Entities performing and/or managing key validation and verification activities, on behalf of accredited validation and verification bodies, which are not wholly or partly owned or employed by the VVB.

Subcontractor (No Key Activities): Entities performing and/or managing processes related to validation and verification activities, on behalf of accredited validation and verification bodies, which are not wholly or partly owned or employed by the VVB (processes include; marketing, communications, outreach, etc.) This list is not all-inclusive; any activity related to the accredited VVBs validation and verification program is applicable.