

# Water Footprint Verification Statement

The Inventory of Water Footprint of  
Organizational Level  
which is calculated by

## Dongguan Tymphony Acoustic Technology Co., Ltd.

Unit 9, No. 135, Shijie Keji East Road, Shijie Town, Dongguan City,  
Guangdong Province, P.R. China

Based on life cycle assessment verified  
as meeting the requirements of

### ISO 14046:2014

#### Basis of Assessment

Cradle-to-Gate

Authorized by

A handwritten signature in black ink, appearing to read "Stephen Pao", is positioned below the text "Authorized by".

Stephen Pao  
Business Assurance Director  
Version 1  
Issue Date: 04 May 2025  
Valid Date: 03 May 2027

TGP58-15-3 2501  
SGS Taiwan Ltd.  
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Organization	Dongguan Tymphany Acoustic Technology Co., Ltd.			
Activity	Production of audio, headphone and plastic part.			
Water Footprint Profile				
Water Footprint Impact Assessment				Functional Unit WFP (Unit:by Indicator)
Boundary	Indicators	Unit	Total	Functional Unit WFP (Unit:by Indicator)
Dongguan Tymphany Acoustic Technology Co., Ltd.	Water Scarcity	m <sup>3</sup> /y	79,396.58	79,396.58
	Water Pollution- Biochemical Oxygen Demand (BOD)	kg BOD/y	653.43	653.43
	Water Pollution- Chemical Oxygen Demand (COD)	kg COD/y	1,943.75	1,943.75
	Water Pollution- Suspended Solid (SS)	kg SS/y	289.50	289.50

SGS has been commissioned by Tymphany Acoustic Technology Ltd. (hereinafter referred to as “Tymphany”), 10F., NO.19-2,19-3, SANCHONG RD., NANGANG DIST., TAIPEI CITY 11560, TAIWAN, R.O.C. to conduct the life cycle water footprint (hereinafter referred to as “WFP”) verification of Organizational Level provided by Dongguan Tymphany Acoustic Technology Co., Ltd. (hereinafter referred to as “Tymphany DG”), Unit 9, No.135, Shijie Keji East Road, Shijie Town, Dongguan City, Guangdong Province, P.R. China in accordance with ISO 14046:2014 against the requirements of

## **ISO 14046:2014**

### **Roles and responsibilities**

The management of Tymphany DG is responsible for the organization’s WFP information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of the life cycle WFP for organization information and the reported life cycle WFP of the organization.

It is SGS’s responsibility to express an independent WFP verification opinion on the life cycle WFP of the organization.

SGS conducted a third party verification of the provided WFP assertion against the principles of ISO, ISO 14046:2014, ISO 14040: 2006 and ISO 14044: 2006 in the period 03 February 2025 to 20 February 2025. The verification was based on the verification scope, objectives and criteria as agreed between Tymphany and SGS.

### **Scope**

Tymphany has commissioned an independent verification by SGS Taiwan of the reported Cradle-to-Gate life cycle WFP of the organization, to establish conformance with ISO 14046:2014 within the scope of the verification as outlined below.

This engagement covers verification of WFP from Cradle-to-Gate life cycle assessment within the system boundary defined by ISO 14046:2014.

- Title or description of activities: water footprint verification of the Cradle-to-Gate life cycle WFP of organization as below boundary:
  - Production of audio, headphone and plastic part.
- System boundary : Covers a Cradle-to-Gate assessment of the full life cycle emissions; the system boundary was clearly defined in accordance with ISO 14040:2006.

- Data resources : The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Hoekstra et al 2012 (Water Scarcity) V1.02, and Ecoinvent 2.2.
- Life cycle assessment tool and index :
  - Life cycle assessment software: SimaPro 8.4.0
  - Life cycle emissions are calculated by Excel.
  - Category indicators of Water Scarcity, Water Pollution-Biochemical Oxygen Demand (BOD), Water Pollution-Chemical Oxygen Demand (COD) and Water Pollution-Suspended Solid (SS) are applied in this inventory.
- Boundary of location :
  - Unit 9, No.135, Shijie Keji East Road, Shijie Town, Dongguan City, Guangdong Province, P.R. China
- WFP information for the following activity period was verified : 01 January 2024 to 31 December 2024.
- Intended use of the verification statement : Private.

### Objective

The purpose of this verification exercise is, by review of objective evidence, to independently review:

- Whether the life cycle WFP of the organization are as declared by the organization's WFP assertion.
- The data reported is accurate, complete, consistent, transparent and free of material error or omission.

### Criteria

Criteria against which the verification assessment is undertaken is the principles of ISO 14046:2014.

### Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the WFP Assertion.

## Conclusion

Tymphony DG provided the WFP assertion based on the requirements of ISO 14046:2014. The data had been verified by SGS, consistent with the agreed verification scope, objectives and criteria.

The WFP of each object is described as below:

Organization	Dongguan Tymphony Acoustic Technology Co., Ltd.				
Activity	Production of audio, headphone and plastic part.				
<b>Water Footprint Profile</b>					
<b>Water Footprint Impact Assessment</b>				<b>Functional Unit WFP</b>	
<b>Boundary</b>	<b>Indicators</b>		<b>Unit</b>	<b>Total</b>	
				<b>(Unit:by Indicator)</b>	
Dongguan Tymphony Acoustic Technology Co., Ltd.	Water Scarcity		m <sup>3</sup> /y	79,396.58	79,396.58
	Domestic sewage	Water Pollution- Biochemical Oxygen Demand (BOD)	kg BOD/y	653.43	653.43
		Water Pollution- Chemical Oxygen Demand (COD)	kg COD/y	1,943.75	1,943.75
		Water Pollution- Suspended Solid (SS)	kg SS/y	289.50	289.50

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting the life cycle WFP of organization information and the controls in place to mitigate these risks. Our examination included assessment and a test of evidence relevant to the amounts and disclosures in relation to the reported life cycle WFP of the organization.

We conducted our verification with regard to the WFP assertion of Tymphony DG, which included assessment of the company WFP information system, monitoring and reporting protocol. This assessment included the collection of evidence that support the reported data and verification of whether the provisions of the protocol reference were consistently and appropriately applied.

In SGS's opinion, the presented WFP assertion :

- is materially correct and is a fair representation of the WFP data and information, and
- is prepared in accordance with ISO 14046:2014 in relation to WFP quantification, monitoring and reporting.

### **Confidentiality**

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

### **Avoidance of Conflict of Interest**

The reports and attachments are completely complied with the standards and procedures that related-authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

### **Verifier Group**

Above statements coincide with auditing process with fairness and impartiality, and aim at the WFP of clients.

Lead Verifier:

*Channing Chen*

Verifier:

*Sophia Chui*

This statement shall be interpreted with the WFP assertion of Tymphany DG as a whole.

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Water footprint Verification Services available at [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). The findings recorded hereon are based upon an audit performed by SGS. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.