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Report No.：(TH23-473 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG23473-02

Verification Scope:	SHIEH YIH MACHINERY INDUSTRY CO.,LTD No.446, Nanshang Rd., Guishan Dist., Taoyuan City 333014,Taiwan (R.O.C) ☒The information of other sites are listed on the subsequent page.
Verification Criteria:	ISO 14064-1：2018
Verification Objectives：	According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).
Data Period：	From 01 01, 2025 to 12 31, 2025 (The data being viewed is historical in nature)
Verification Data：	Direct GHG Emissions (Category 1): 105.8249 tCO_2e Energy Indirect GHG Emissions (Category 2): 748.4280 tCO_2e Indirect GHG Emissions (Category 3~6): 13690.1965 tCO_2e

Global Warming Potential (GWP)：Refer to IPCC The 06-assessment report 2021 Year

Statement Basis：This statement must be interpreted as a whole with the following.

GHG Inventory Report (Version： 2 ; Date： 03 27, 2026)
GHG Inventory (Version： 2 ; Date： 03 27, 2026)

Materiality： 5% (Category 1 and Category 2)

Type of Opinion： ☒Unqualified ☐Qualified (see the subsequent page) ☐Disclaim the issuance

Verification Conclusion:

To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.
Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2; the limited assurance level of the inventory data is Category 3 to Category 6.

Date of Issuance: 05 27, 2026

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

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The Geographical Location of Multiple Sites：

Site	Address
Head office	No.446, Nanshang Rd.,Guishan Dist., Taoyuan City 333014,Taiwan (R.O.C)
Nanshang Dormitory	No.442-1, Nanshang Rd., Guishan Dist., Taoyuan City 333014, Taiwan (R.O.C.)
Nanfu Street Dormitory	11F., No.19, Nanfu St, Luzhu Dist.,Taoyuan City338218, Taiwan (R.O.C)
Liufu Road Dormitory	Rm. 4, 9 F., No. 159, Liufu Rd., Luzhu Dist., Taoyuan City 338210, Taiwan (R.O.C.)

Emissions Data for Each Category：

Category	Description of Content	GHG Emissions (tCO_2e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Process emissions, Fugitive emissions	105.8249	
(Category 2) Indirect GHG emissions from imported energy	Electricity	748.4280	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream transportation of raw materials, Downstream transportation of products, Employee commuting, Business travel	1635.0937	
(Category 4) Indirect GHG emissions from products used by the organization	Purchased goods, Waste treatment	12055.1017	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	Downstream Leased Assets	0.0011	
(Category 6) Indirect GHG emissions from other sources	NA	NA	

Biomass Burning Emission： 0.0000 tCO_2e

Note: The presentation of data after the decimal point in this Verification Report Opinion shall follow the definition of the inventory procedures and other documents of the organization being verified; if not defined, it shall be presented by the provisions of the organizational level of MOENV: 4 decimal places.

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Other Related Verification Information

Organization Boundaries：	**Operational control**
GHG Type：	**Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF_6), Nitrogen trifluoride (NF_3)**
Purpose of Intended Use:	**Voluntarily understanding the status of greenhouse gas emissions as a basis for developing reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)**
Purchased Power Factor:	**Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04 14, 2025**
Data Sources：	**☒ The primary data is collected from on-site operation activities. ☒ Category 3~6 emissions are calculated with estimated data. The secondary data sources are: MOE Product Carbon Footprint Information Website, ECOINVENT 3.0. ☐ Others：**
Verification Method:	**☒ On-site ☐ Other_____**
Qualified Opinion：	**NO**
Others：	**NO**
Verification Date：	**03 16, 2026 03 27, 2026**
Report Date & Version：	**03 28, 2026, Version：01**

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Verification Team and Technical Review

Lead Verifier：	**Chen Hu-Mu**	**Signature：**	Chen, Hu-mu
Verifier：	**Wu-chih-hsien**	**Signature：**	Wu-Chih-hsien
Independent Review：	**Shih-Ting Tseng**	**Signature：**	Shih-Ting, Tseng.

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.

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