

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

TAYA GROUP

No.249, Sec. 2, Chung Shan Rd., Kuan Miao Dist.,
Tainan City 71847, Taiwan (R.O.C.)

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

16,520.8197 tonnes of CO₂e

Indirect emissions

717,421.0407 tonnes of CO₂e

Direct emissions and indirect emissions

733,941.860 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 01 July 2025

Version 1

TGP56B-15-1 2501

SGS Taiwan Ltd.

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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories		Description	Location-based	Market-based
Direct emissions		Direct emissions from stationary combustion	5,610.3795	
		Direct emissions from mobile combustion	518.3701	
		Direct process emissions and removals from industrial processes	17.7227	
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	10,374.3474	
		Direct emissions and removals from land use, land use change and forestry	0.0000	
Indirect emissions	Imported energy	Indirect greenhouse gas emissions from purchased electricity	26,959.6467	26,934.9467
	Transportation	Indirect greenhouse gas emissions from employee commuting Indirect greenhouse gas emissions from business travel Indirect greenhouse gas emissions from upstream transportation and distribution	3,439.1648	
	Products used by an organization	Fuel- and energy-related activities not included in Scope 1 or Scope 2 (including gasoline, diesel, purchased electricity, tap water, and LPG) Indirect greenhouse gas emissions from the procurement of direct and indirect materials Indirect greenhouse gas emissions from waste disposal (including transportation)	686,766.0788	
	Associated with the use of products from the organization	Indirect greenhouse gas emissions from downstream leased assets	256.1504	
	Other sources	Unquantified	-	
Direct emissions and indirect emissions			733,941.860	733,917.160
Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Guanmiao Factory/Taiwan	T-REC	solar energy	19,769.3850	19,744.6850

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
TA YA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory)	376.5747	19,769.3850	316,899.7825	337,021.042
TA YA ELECTRIC WIRE & CABLE CO., LTD. (Taipei Branch)	44.5948	92.9820	228.5157	366.093
TA YA VENTURE CAPITAL CO., LTD.	15.5650	19.2198	14.6267	49.412
TA HO ENGINEERING, CO., LTD.	592.4001	0.0000	93.3447	685.745
TA HENG ELECTRIC WIRE & CABLE CO., LTD.	54.3731	1566.8692	9,898.6269	11,519.869
CUPRIME MATERIAL CO., LTD.	5,545.6713	5,081.5806	335,116.7258	345,743.978
UNION STORAGE ENERGY SYSTEM LTD.	37.5063	50.4157	26,128.1942	26,216.116
UNITED ELECTRIC INDUSTRY CO., LTD.	9,854.1344	379.1944	2,081.5775	12,314.906

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by TAYA GROUP (hereinafter referred to as "TAYA GROUP"), No.249, Sec. 2, Chung Shan Rd., Kuan Miao Dist., Tainan City 71847, Taiwan (R.O.C.), in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of TAYA GROUP is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed on 28 October 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 04 March 2025 to 27 March 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - No.249, Sec. 2, Chung Shan Rd., Kuan Miao Dist, Tainan City 71847, Taiwan (R.O.C.)
 - 7 F., No. 149, Wugong Rd., Wugu Dist., New Taipei City 24886, Taiwan (R.O.C.)
 - 2 F., No. 149, Wugong Rd., Wugu Dist., New Taipei City 24886, Taiwan (R.O.C.)
 - No.249, Sec. 2, Chung Shan Rd., Kuan Miao Dist, Tainan City 71847, Taiwan (R.O.C.)
 - No. 149, Yilin Rd., Rende Dist., Tainan City 717012 , Taiwan (R.O.C.)
 - No. 855, Xinfu Rd., Guanyin Dist., Taoyuan City 328010 , Taiwan (R.O.C.)
 - 2 F., No. 149, Wugong Rd., Wugu Dist., New Taipei City 24886, Taiwan (R.O.C.)
 - No. 39, Keji 7th Rd., Guishan Dist., Taoyuan City 333411, Taiwan (R.O.C.)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.

- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).
 - The secondary database has Carbon Footprint Information Platform, SimPro9.6.0.1 Taiwan High Speed Rail Official Website Carbon Footprint.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20250328/20250506/20250519
- The version of GHG statement: 20250506
- Intended user of the verification opinion: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 733,941.860 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

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TAYA GROUP purchased 50 Renewable Energy Certificate(s) in 2024. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO₂e

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Guanmiao Factory/Taiwan	T-REC	solar energy/Taiwan	19,769.3850	19,744.6850

- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Adequate evidence has been provided to support the amended opinions.
 - The activity data has been revised based on supporting evidence.
 - GHG report/inventory has been supplemented and revised based on supporting evidence.
- Retention Limitation:
 - NA

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.

This opinion shall be interpreted with the GHG statement of TAYA GROUP as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2024 of clients.

Lead Verifier:

Carol Chen

Verifier:

Kenny Fang

Kai ping Teh

Shihely Lin

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at TAYA GROUP, No.249, Sec. 2, Chung Shan Rd., Kuan Miao Dist., Tainan City 71847, Taiwan (R.O.C.), This opinion 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.