

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

TA YA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory)

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

337.9893 tonnes of CO_{2e}

Indirect emissions

606,305.4884 tonnes of CO_{2e}

Direct emissions and indirect emissions

606,643.478 tonnes of CO_{2e}

Authorized by



Stephen Pao

Business Assurance Director

Date: 03 September 2026

Version 1

TGP56B-15-1 2601

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	13.9575	
		Direct emissions from mobile combustion	224.1852	
		Direct process emissions and removals from industrial processes	0.4582	
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	99.3884	
		Direct emissions and removals from land use, land use change and forestry	—	
Indirect emissions	Imported energy	Indirect greenhouse gas emissions from purchased electricity	16,168.3353	16,168.3353
	Transportation	Indirect greenhouse gas emissions from upstream transportation and distribution (limited to the transportation of raw materials for products subject to carbon footprint assessment)	2,611.4644	
		Indirect greenhouse gas emissions from employee commuting (calculated from the township/district office of employees' place of residence to the company's facilities)	191.7405	
		Indirect greenhouse gas emissions from business travel (excluding intra-group travel)	31.8751	
	Products used by an organization	Indirect greenhouse gas emissions from the procurement of direct and indirect materials (limited to the top three raw materials by annual purchase volume), Fuel- and energy-related activities not included in Scope 1 or Scope 2 (including gasoline, diesel, purchased electricity, tap water, and LPG)	342,119.8300	
		Indirect greenhouse gas emissions from capital goods	1,374.0059	
		Indirect greenhouse gas emissions from the disposal of solid and liquid waste (including transportation)	313.6865	
	Associated with the use of products from the organization	Indirect greenhouse gas emissions from downstream leased assets (electricity consumption of assets leased to external parties)	74.9787	
		Indirect greenhouse gas emissions from investments (covering investees with an investment share greater than 1%)	243,419.5720	

	Other sources	Unquantified	—	
Direct emissions and indirect emissions			606,643.478	606,643.478
Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
TA YA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory)/Taiwan	T-REC	Solar Energy/Taiwan	16,168.3353	16,168.3353

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

ISO 14064-3:2019

as provided by TA YA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory) (hereinafter referred to as "TA YA GROUP (Guanmiao Factory)"), 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 TA YA GROUP (Guanmiao Factory) 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 2026 to 31 March 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
 - No. 249, Sec. 2, Chung Shan Rd., Kuan Miao Dist., Tainan City 71847, Taiwan (R.O.C.)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2022 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 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - The secondary database has Carbon Footprint Information Platform, SimaPro 10.2.0.0, Taiwan High Speed Rail Official Website Carbon Footprint, USEPA SupplyChainGHGEmissionFactors_v1.3.0, SCR 8mm Copper Rod from CUPRIME MATERIAL CO., LTD..
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.

- Materiality : 5%
- The version of inventory sheet: 15 April 2026, V1
- The version of GHG statement: 15 April 2026, V1
- 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 nothing has come to our attention to cause us to believe that the GHG statement is materially misstated.

- The greenhouse gas emissions is 606,643.478 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

Reporting Boundaries			GHG Emissions	
Inventory categories		Description	Location-based	Market-based
Direct emissions		Direct emissions from stationary combustion	13.9575	
		Direct emissions from mobile combustion	224.1852	
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		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	99.3884	
		Direct emissions and removals from land use, land use change and forestry	—	
Indirect emissions	Imported energy	Indirect greenhouse gas emissions from purchased electricity	16,168.3353	16,168.3353
	Transportation	Indirect greenhouse gas emissions from upstream transportation and distribution (limited to the transportation of raw materials for products subject to carbon	2,611.4644	

		footprint assessment)		
		Indirect greenhouse gas emissions from employee commuting (calculated from the township/district office of employees' place of residence to the company's facilities)	191.7405	
		Indirect greenhouse gas emissions from business travel (excluding intra-group travel)	31.8751	
	Products used by an organization	Indirect greenhouse gas emissions from the procurement of direct and indirect materials (limited to the top three raw materials by annual purchase volume), Fuel- and energy-related activities not included in Scope 1 or Scope 2 (including gasoline, diesel, purchased electricity, tap water, and LPG)	342,119.8300	
		Indirect greenhouse gas emissions from capital goods	1,374.0059	
		Indirect greenhouse gas emissions from the disposal of solid and liquid waste (including transportation)	313.6865	
	Associated with the use of products from the organization	Indirect greenhouse gas emissions from downstream leased assets (electricity consumption of assets leased to external parties)	74.9787	
		Indirect greenhouse gas emissions from investments (covering investees with an investment share greater than 1%)	243,419.5720	
	Other sources	Unquantified	—	
	Direct emissions and indirect emissions		606,643.478	606,643.478

TA YA GROUP(Guanmiao Factory) purchased 3,282.750 MWH Renewable Energy in 2025. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO_{2e}

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
TA YA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory)/Taiwan	T-REC	Solar Energy/Taiwan	16,168.3353	16,168.3353

- 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.
 - The revised opinion has been supported with appropriate evidence.
 - The activity data and emission factors have been revised in accordance with the supporting evidence.
 - The carbon footprint report/inventory has been supplemented and revised based on supporting evidence.
- Retention Limitation: NA
- Additional Notes:
 - Electricity consumption data were obtained from electricity purchased from Taiwan Power Company (TPC) and purchased bundled solar renewable electricity (renewable electricity with bundled Renewable Energy Certificates). The location-based and market-based approaches use the same methodology for calculating indirect energy emissions. Under both approaches, indirect energy emissions were calculated as the sum of electricity purchased from Taiwan Power Company multiplied by the 2024 grid electricity emission factor of 0.474 kgCO₂e/kWh, as announced by the Energy Administration, Ministry of Economic Affairs in 2025, and purchased renewable electricity multiplied by a renewable electricity emission factor of 0 kgCO₂e/kWh.

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 conducted 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 TA YA GROUP (Guanmiao Factory) as a whole.

Verifier Group

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

Lead

Verifier:

Bcd Kuo

Verifier:

Angelina Hsu

Verifier:

Shouk Lee

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 TA YA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory), 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.