

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 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

15,824.8192 tonnes of CO₂e

Indirect emissions

910,739.4516 tonnes of CO₂e

Direct emissions and indirect emissions

926,564.271 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 03 September 2026

Version 1

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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	6,124.6426	
		Direct emissions from mobile combustion	529.3472	
		Direct process emissions and removals from industrial processes	16.6289	
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	9,154.2005	
		Direct emissions and removals from land use, land use change and forestry	—	
Indirect emissions	Imported energy	Indirect greenhouse gas emissions from purchased electricity	23,263.3238	23,263.3238
	Transportation	Indirect greenhouse gas emissions from upstream transportation and distribution : TAYA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory): Raw materials used in product carbon footprint implementation. CUPRIME MATERIAL CO., LTD.: Raw materials used for SCR and OFC. Ta Heng Electric Wire & Cable Co., Ltd.: Raw materials used in product carbon footprint implementation. UNITED ELECTRIC INDUSTRY CO., LTD.: Top 10 procured items by purchase amount. UNION STORAGE ENERGY SYSTEM LTD.: Top 10 procurement items by purchase amount.	3,322.3594	
		Indirect greenhouse gas emissions from employee commuting : Commuting from township/district office of residence to the company/factory site.	370.0218	
		Indirect greenhouse gas emissions from business travel : Excluding intra-group travel	85.7074	
	Products used by an organization	Indirect greenhouse gas emissions from the procurement of direct and indirect materials, Fuel- and energy-related activities not included in Scope 1 or Scope 2 (including gasoline, diesel, purchased electricity, tap water, and LPG)	638,310.4018	

		TAYA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory): Top 3 raw materials by annual purchase weight. CUPRIME MATERIAL CO., LTD.: Raw materials used for SCR and OFC. Ta Heng Electric Wire & Cable Co., Ltd.: Raw materials used in product carbon footprint implementation. UNITED ELECTRIC INDUSTRY CO., LTD.: Top 10 direct and indirect procurement items by purchase amount. UNION STORAGE ENERGY SYSTEM LTD.: Top 10 procurement items by purchase amount.	
		Indirect greenhouse gas emissions from capital goods TAYA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory)	1,374.0059
		Indirect greenhouse gas emissions from the disposal of solid and liquid waste (including transportation)	353.0888
		Indirect greenhouse gas emissions from the use of assets TA HO ENGINEERING CO., LTD. UNION STORAGE ENERGY SYSTEM LTD.: Leased warehouse usage	55.1275
	Associated with the use of products from the organization	Indirect greenhouse gas emissions from downstream leased assets TAYA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory); TAYA ELECTRIC WIRE & CABLE CO., LTD. (Taipei Branch)	185.8432
		Indirect greenhouse gas emissions from investments TAYA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory)	243,419.5720
	Other sources	Unquantified	—
Direct emissions and indirect emissions			926,564.271
926,564.271			926,564.271
Purchased Renewable Energy Certificate(s) Information			

Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
TAYA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory)/Taiwan	T-REC	Solar Energy/Taiwan	16,168.3353	16,168.3353
TAYA ELECTRIC WIRE & CABLE CO., LTD. (Taipei Branch)/ Taiwan	T-REC	Solar Energy/Taiwan	93.8970	93.8970
CUPRIME MATERIAL CO., LTD./ Taiwan	T-REC	Solar Energy/Taiwan	5,218.1831	5,218.1831
TA HENG ELECTRIC WIRE & CABLE CO., LTD./ Taiwan	T-REC	Solar Energy/Taiwan	1,424.9388	1,424.9388
TAYA VENTURE CAPITAL CO., LTD./ Taiwan	T-REC	Solar Energy/Taiwan	16.0891	16.0891
UNITED ELECTRIC INDUSTRY CO., LTD./ Taiwan	T-REC	Solar Energy/Taiwan	318.1256	318.1256
UNION STORAGE ENERGY SYSTEM LTD./ Taiwan	T-REC	Solar Energy/Taiwan	23.7549	23.7549

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	
TAYA ELECTRIC WIRE & CABLE CO., LTD. (Guanmiao Factory)	337.9893	16,168.3353	590,137.1531	606,643.478
TAYA ELECTRIC WIRE & CABLE CO., LTD. (Taipei Branch)	43.6585	93.8970	180.6881	318.244
TAYA VENTURE CAPITAL CO., LTD.	18.8866	16.0891	16.1261	51.102
TAHO ENGINEERING CO., LTD.	612.2159	—	96.2976	708.514

TA HENG ELECTRIC WIRE & CABLE CO., LTD,	47.6482	1,424.9388	9,315.6954	10,788.282
CUPRIME MATERIAL CO., LTD.	6,206.6759	5,218.1831	268,870.4426	280,284.222
UNION STORAGE ENERGY SYSTEM LTD.	38.9294	23.7549	16,798.1967	16,860.881
UNITED ELECTRIC INDUSTRY CO., LTD.	8,518.8154	318.1256	2,072.6082	10,909.549

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 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.)
 - 7F., No. 149, Wugong Rd., Wugu Dist., New Taipei City 248016, Taiwan (R.O.C.)
 - No. 149, Wugong Rd., Wugu Dist., New Taipei City 248016, Taiwan (R.O.C.)
 - No. 249, Sec. 2, Zhongshan Rd., Guanmiao Dist., Tainan City 718007, 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 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. ICAO Carbon Emissions Calculator (ICEC), 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 926,564.271 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 279.1938 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

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UNITED ELECTRIC INDUSTRY CO., LTD.	8,518.8154	318.1256	2,072.6082	10,909.549

TAYA GROUP purchased 3,760.999 MWH Renewable Energy in 2025. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO₂e

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

TAYA ELECTRIC WIRE & CABLE CO., LTD. (Taipei Branch)/ Taiwan	T-REC	Solar Energy/Taiwan	93.8970	93.8970
CUPRIME MATERIAL CO., LTD./ Taiwan	T-REC	Solar Energy/Taiwan	5,218.1831	5,218.1831
TA HENG ELECTRIC WIRE & CABLE CO., LTD./ Taiwan	T-REC	Solar Energy/Taiwan	1,424.9388	1,424.9388
TAYA VENTURE CAPITAL CO., LTD./ Taiwan	T-REC	Solar Energy/Taiwan	16.0891	16.0891
UNITED ELECTRIC INDUSTRY CO., LTD./ Taiwan	T-REC	Solar Energy/Taiwan	318.1256	318.1256
UNION STORAGE ENERGY SYSTEM LTD./ Taiwan	T-REC	Solar Energy/Taiwan	23.7549	23.7549

- 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 TAYA GROUP as a whole.

Verifier Group

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

Lead
Verifier:

Ed Kuo

Verifier:

Angelina Hsu

Jim Tsai

Verifier:

Kenny Fang

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 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.