Opinion TW26/00455GG

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

TAIWAN UNION TECHNOLOGY CORPORATION

803 BO-AI ST., ZHUBEI, HSINCHU COUNTY 302045, TAIWAN

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

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

28,809.4099 tonnes of CO_2e

Indirect emissions

213,414.9558 tonnes of CO_2e

Direct emissions and indirect emissions

242,224.366 tonnes of CO_2e

Authorized by

Stephen Pao
Business Assurance Director
Date: 20 August 2026
Version 1

TGP56B-15-1 2601
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GHG INVENTORY VERIFICATION ISO 14064-1 SGS

The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	28,233,4318
		Direct emissions from mobile combustion	141.8886
		Direct process emissions and removals from industrial processes	0.0711
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	434.0183
		Direct emissions and removals from land use, land use change and forestry	N/A
Indirect emissions	Imported energy	Imported electricity	39,783.1936
	Transportation	Downstream transport	261.5352
		Business travel	20.8284
	Products used by an organization	Purchased goods	170,002,6566
		Waste treatment and transport	3,346,7420
	Associated with the use of products from the organization	(not significant)	N/A
	Other sources	(not significant)	N/A
Direct emissions and indirect emissions			242,224.366

The emission of each site is described as below: Unit: tonnes of CO_2e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
TUC Taiwan (Headquarters)	19,554.7919	26,826.2145	89,300.3594	135,681.366
TUC Zhongshan, China	9,254.6180	12,956.9791	84,331.4027	106,543.000

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

ISO 14064-3:2019

as provided by TAIWAN UNION TECHNOLOGY CORPORATION (hereinafter referred to as "TUC"), 803 BO-AI ST., ZHUBEI, HSINCHU COUNTY 302045, TAIWAN, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of TUC 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 03 June 2026.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 18 June 2026 to 09 July 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
  - TUC Taiwan (Headquarters)
    803 Bo-ai St., Zhubei, Hsinchu County 302045, Taiwan
  - TUC Zhongshan, China
    39 Yangjiang East 3rd Rd., Zhongshan City, Guangdong 528437, China
- Types of GHGs included: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- 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 0.466 $kgCO_2e$/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2026).
    - The secondary database has Carbon Footprint Information Platform
- TUC
  The level of assurance agreed is limited assurance.

- TUC Taiwan (Headquarters)
  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.
- TUC Zhongshan, China
  The level of assurance agreed is limited assurance.
- Materiality：5%
- The version of inventory sheet: V3
- The version of GHG statement: V4/V2
- 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 242,224.366 metric tonnes of CO_2 equivalent
- The emissions from the combustion of biomass is GGGG metric tonnes of CO_2 equivalent

The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	Direct emissions from stationary combustion	28,233,4318
	Direct emissions from mobile combustion	141.8886
	Direct process emissions and removals from industrial processes	0.0711
	Direct fugitive emissions arise from the release of GHGs in	434.0183

		anthropogenic systems	
		Direct emissions and removals from land use, land use change and forestry	N/A
Indirect emissions	Imported energy	Imported electricity	39,783.1936
	Transportation	Downstream transport	261.5352
		Business travel	20.8284
	Products used by an organization	Purchased goods	170,002,6566
		Waste treatment and transport	3,346,7420
	Associated with the use of products from the organization	(not significant)	N/A
	Other sources	(not significant)	N/A
Direct emissions and indirect emissions			242,224.366

The emission of each site is described as below: Unit: tonnes of CO_2e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
TUC Taiwan (Headquarters)	19,554.7919	26,826.2145	89,300.3594	135,681.366
TUC Zhongshan, China	9,254.6180	12,956.9791	84,331.4027	106,543.000

- 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 emission factor of electricity has been clarified and updated.
    - The activity data of downstream transportation has been corrected.
    - The uncertainty assessment of some sources has been clarified.

- Retention Limitation: N/A
- Additional Notes: N/A

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 TUC as a whole.

Verifier Group

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

Lead Verifier: Peace Lin

Verifier: Mac Hung Sunny Chung

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 TAIWAN UNION TECHNOLOGY CORPORATION, 803 BO-AI ST., ZHUBEI, HSINCHU COUNTY 302045, TAIWAN. 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.

Statement of Conformity CN26/00002719

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in
01 Jan. 2025 to 31 Dec. 2025 of

Taiwan Union Technology (ChangShu) Corporation

Business address: No. 768, Dongnan Avenue, Changshu High-Tech Industrial Development Zone
Organization boundary: No. 768, Dongnan Avenue, Changshu High-Tech Industrial Development Zone, Jiangsu Province, P.R. China
has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Direct Emissions
8,714.8434 tonnes of CO_2e
Indirect Emissions
106,237.7126 tonnes of CO_2e
Total Emissions Quantified
114,952.5560 tonnes of CO_2e

The specific categories of indirect greenhouse gas emissions are detailed in the appendix of this statement, which is an integral part of this statement

Authorised by
David Xin
Sr. Director - Business Assurance
DATE: 17 Apr. 2026

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SGS has been contracted by Taiwan Union Technology (ChangShu) Corporation (hereinafter referred to as "CLIENT"), for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Taiwan Union Technology (ChangShu) Corporation (hereinafter referred to as "RESPONSIBLE PARTY"), in the Greenhouse Gas (GHG) Assertion in the form of GHG Report covering GHG emissions of the period 01 Jan. 2025 to 31 Dec. 2025 (hereinafter referred to as "REPORT PERIOD").

Roles and responsibilities

The management of the RESPONSIBLE PARTY 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.

It is SGS's responsibility to express an independent GHG verification opinion on the GHG statement as provided by the RESPONSIBLE PARTY for the REPORT PERIOD.

According to ISO 14064-3:2019, SGS has conducted a third-party verification of the provided GHG statement by RESPONSIBLE PARTY against the requirements of ISO 14064-1:2018 in the period 15-17 Apr. 2026. The verification is based on the verification scope, objectives and criteria as agreed between the CLIENT and SGS on 17 Apr. 2026.

Level of Assurance

The level of assurance agreed is that of Reasonable assurance.

Scope

The CLIENT has commissioned an independent verification by SGS in according to ISO 14064-3:2019 to assure the reported GHG emissions of RESPONSIBLE PARTY, in conformance with ISO 14064-1:2018 requirements within the scope of the verification as outlined below. The data and information supporting the GHG statement is historical in nature.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary:

- The organizational boundary is established following Operational control approach
- Location/boundary of the activities: detail boundary information has been listed in Annex
- Physical infrastructure, activities, technologies and processes: Design and manufacture of copper-clad laminate and pre-preg
- GHG sources, sinks and/or reservoirs included: GHG sources as presented in the GHG inventory and report of the RESPONSIBLE PARTY
- Types of GHGs included: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- GHG information for the following period was verified: 01 Jan. 2025 to 31 Dec. 2025
- GWP adopted: IPCC 6 Assessment Report
- Intended user of the verification statement: Stakeholders

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.

Criteria
Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-3:2019.

Materiality
The materiality required of the verification is considered by SGS to 5%, based on the needs of the intended user of the GHG statement.

Verification approach
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 of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions

We plan and perform our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions for the REPORT PERIOD are fairly stated.

We conduct our verification with regard to the GHG statement of GHG Report of the RESPONSIBLE PARTY which includes assessment of GHG information system and reporting plan/protocol. This assessment includes the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, are consistently and appropriately applied.

Verification opinion conclusion
The RESPONSIBLE PARTY provided the GHG statement based on the requirements of ISO 14064-1:2018 that total emission 114,952.5560 tonnes of CO_2e in the organization boundary for the REPORT PERIOD.

The verification opinion as below is issued by SGS after an independent verification for RESPONSIBLE PARTY's GHG statement base on agreed Reasonable assurance:

☒ Unmodified
The GHG statement submitted by RESPONSIBLE PARTY is prepared in accordance with ISO 14064-1:2018 on GHG quantification and reporting, is a fair representation materially, the GHG data and information in statement are explicit and supported by adequacy and appropriate evidence.

☐ Modified
The GHG statement submitted by RESPONSIBLE PARTY has no material misstatement, however has some deficiencies which will prevent the issuance of unmodified verification opinion.

☐ Adverse opinion
The GHG statement submitted by RESPONSIBLE PARTY:
- has no material misstatement or
- there is insufficient or inappropriate evidence to support an unmodified or modified opinion.

☐ Disclaiming the issuance of an opinion
It is unable to obtain sufficient and appropriate objective evidence to form an opinion as to whether the GHG statement submitted is presented fairly in accordance with ISO 14064-1:2018

This statement shall be interpreted with the GHG statement of GHG Report of the RESPONSIBLE PARTY as a whole.

Note: This Statement is issued by SGS-CSTC Standards Technical Services Co., Ltd. ("SGS") under its General Conditions for Greenhouse Gas Validation & Verification Services. The findings recorded hereon are based upon a verification performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted from RESPONSIBLE PARTY. This Statement does not relieve Client from compliance with any by laws, 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.

The verification statement of greenhouse gases is concluded in English. Any translation differences, the English version shall prevail.

Appendix A: List of Organizational Boundaries

List of Organizational Boundaries

Organization name	Description of organizational boundary
Taiwan Union Technology (ChangShu) Corporation	No. 768, Dongnan Avenue, Changshu High-Tech Industrial Development Zone, Jiangsu Province, P.R. China

Appendix B Greenhouse Gas Emissions Inventory (ISO14064-1:2018)

Greenhouse Gas Emissions Inventory (ISO14064-1:2018)

Organization name	Taiwan Union Technology (ChangShu) Corporation	
Organizational boundary	No. 768, Dongnan Avenue, Changshu High-Tech Industrial Development Zone, Jiangsu Province, P.R. China	
Reporting period	2025.01.01-2025.12.31	
Report boundary		Greenhouse gas emissions (Unit: tonnes of CO_2e)
Category		
Direct GHG emissions	Category 1 direct GHG emissions	8,714.8434
Indirect GHG emissions	Category 2 indirect GHG emissions from imported energy	11,861.4590
	Category 3 indirect GHG emissions from transportation	329.2179
	Category 4 indirect GHG emissions from products used by organization	94,047.0357
	Category 5 indirect GHG emissions associated with the use of products from the organization	/
	Category 6 indirect GHG emissions from other sources	/