

Report No. : (TH09-036 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG09036-02

Verification Scope: CHIA CHANG CO., LTD.
No. 45, Ln. 205, Sec. 2, Nanshan Rd., Luzhu Dist., Taoyuan City 338, 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):	239.9026	tCO ₂ e
	Energy Indirect GHG Emissions (Category 2):	1,310.5172	tCO ₂ e
	Indirect GHG Emissions (Category 3~6):	12,791.2985	tCO ₂ e

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 30, 2026	)
GHG Inventory (Version :	2	; Date :	03 30, 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 08, 2026

APPROVED BY



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

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The Geographical Location of Multiple Sites :

Site	Address
Factory 1	No. 45, Ln. 205, Sec. 2, Nanshan Rd., Luzhu Dist., Taoyuan City 338, Taiwan (R.O.C.)
Factory 2	No. 151, Ln. 228, Sec. 2, Nankan Rd., Luzhu Dist., Taoyuan City 338, Taiwan (R.O.C.)

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (tCO ₂ e)	Note
(Category 1) Direct GHG emissions	1.1 Stationary Combustion Sources 1.2 Mobile Combustion Sources 1.3 Process Emissions 1.4 Fugitive Emissions	239.9026	
(Category 2) Indirect GHG emissions from imported energy	2.1 Indirect Emissions from Imported Electricity	1,310.5172	Location-based standard
(Category 3) Indirect GHG emissions from transportation	3.1 Emissions from Upstream Transportation and Distribution 3.2 Emissions from Downstream Transportation and Distribution 3.3 Emissions from Employee Commuting 3.5 Emissions from Business Travel	263.2836	
(Category 4) Indirect GHG emissions from products used by the organization	4.1 Emissions from Purchased Goods 4.3 Emissions from Solid and Liquid Waste Treatment	12,528.0149	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass Burning Emission : 0.0000 tCO₂e

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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Data for Multiple Sites :

Emission Unit: Ton CO₂e

Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Indirect GHG Emissions (Category 3~6)
Factory 1	199.4467	1,144.3308	12,550.3361
Factory 2	40.4560	166.1864	240.9625

Other Related Verification Information

Organization Boundaries:	Operational control
GHG Type:	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of Intended Use:	To understand the organization's greenhouse gas emissions for the purpose of 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: Taiwan MOENV Carbon footprint information platform ☐ Others :
Verification Method:	☒ On-site ☐ Other _____
Qualified Opinion:	No
Others:	No
Verification Date:	03 23, 2026 03 30, 2026
Report Date & Version:	05 05, 2026, Version: 01

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Certificate

Certificat

Report No. : (TH09-036 / Version 1)

Verification Team and Technical Review

Lead Verifier : Rich-Lin

Signature : *Rich Lin*

Verifier : Chen Chun-Wei

Signature : *Chen Chun-Wei*

Verifier : Justin Wen

Signature : *Justin Wen*

Independent Review : Hsiao-Kuang Ling

Signature : *C. Kuang*

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.