Hsin Yin Machinery Works Co., Ltd.

2025 Greenhouse Gas Inventory Report

Version: 1

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Chapter 1 Company Overview

1.1 Company Profile

Under international and domestic policies and regulations, there is a growing global consensus on addressing climate change and reducing greenhouse gas emissions. Many countries have announced plans and targets to reduce GHG emissions and achieve “Net Zero by 2050”, and these measures and targets will have a significant impact on future business operations and development.

Hsin Yin Machinery Works Co., Ltd. (hereinafter “Hsin Yin Machinery” or “the Company”) is committed to taking proactive measures to reduce greenhouse gas emissions and minimize its environmental impact. A GHG inventory is an essential undertaking for any organization: it helps us gain a comprehensive understanding of the Company’s GHG emissions, identify areas with higher emissions, and develop effective reduction measures and plans. This report has been prepared in accordance with ISO 14064-1:2018 and presents information on the Company’s GHG inventory management. Through the inventory process and results, the Company aims to accurately understand its GHG emissions, commit to future emission reductions, and fulfill its responsibility as a member of the global community in mitigating global warming.

(1) Year Founded: 1954

(2) Number of Employees: 81

(3) Address: No. 29, Industrial Zone 35th Rd., Xitun District, Taichung City, Taiwan

(4) Business Scope: Manufacturing of machinery and equipment.

Since its founding in 1954, Hsin Yin Machinery has engaged in the research and development, design, production, and manufacturing of production equipment, from traditional machinery to precision high-tech industrial equipment. Building on accumulated human and technical resources, the Company continues to deepen its expertise in machinery and develop innovative, high-performance, high-quality, and advanced production equipment.

“Professionalism, Precision, and Innovation” is the design philosophy upheld by Hsin Yin Machinery’s R&D team. With the highest quality as our goal, we develop efficient and reliable technologies, keeping pace with the times to create winning solutions for customers across professional fields with modern technology.

1.2 Policy Statement

Sustainability Philosophy: We emphasize environmental protection, are committed to providing environmentally friendly products, and pursue customer-oriented product development, aspiring to be a benchmark in our industry.

Business Philosophy:

Hsin Yin Machinery is recognized for its high quality and its R&D and manufacturing capabilities in production equipment. Its products include production lines for plastic films, electronic substrates, and composite materials, as well as customized and continuous automated production equipment.

We have introduced advanced precision machine tools and high-end computer-aided design integrated with mechatronics. Together with systematic production management and quality management systems, we provide the industry with reliable, efficient, high-performance, high-quality production equipment and components, and continuously improve to offer customers the best service.

Quality Policy: In addition to rigorously implementing the ISO 9001 quality management system, every process, from design, material preparation, machining, painting, and electrical control to machine assembly, is overseen by professional technicians, and results are inspected to the highest standards to provide customers with the best-quality production equipment and achieve full customer satisfaction. Attention to every detail is the key to Hsin Yin Machinery's all-round quality.

Environmental Policy:

1. Comply with environmental regulations and customer requirements, and continuously promote environmental improvement and pollution prevention.

2. Maintain the effective operation of the environmental management system and achieve carbon reduction and environmental objectives and targets (10% reduction per year).

3. Promote environmental awareness among employees and ensure effective implementation.

4. Conserve energy and resources, and implement waste sorting.

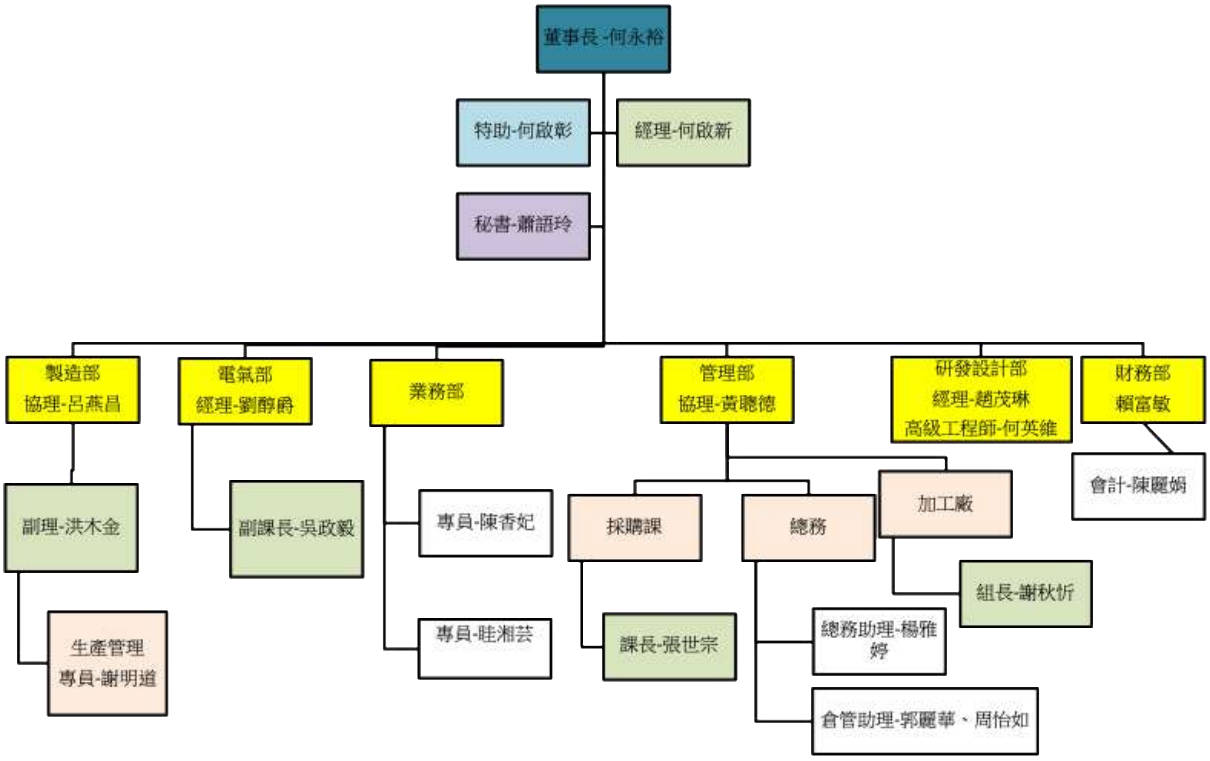


Figure 1 Company Organization Chart

1.3 GHG Inventory Management Team

The organization and members of the GHG Inventory Promotion Team of Hsin Yin Machinery Works Co., Ltd. are described as follows:

The Promotion Team is led by the Company's management representative (General Manager) as Chief Convener, who convenes relevant members to participate in the team's work. Team members include representatives from each department of the Company, including at least one department head, to ensure that relevant policies are effectively implemented. Team members also include professionals with relevant expertise and skills to ensure the accuracy and effectiveness of the inventory.

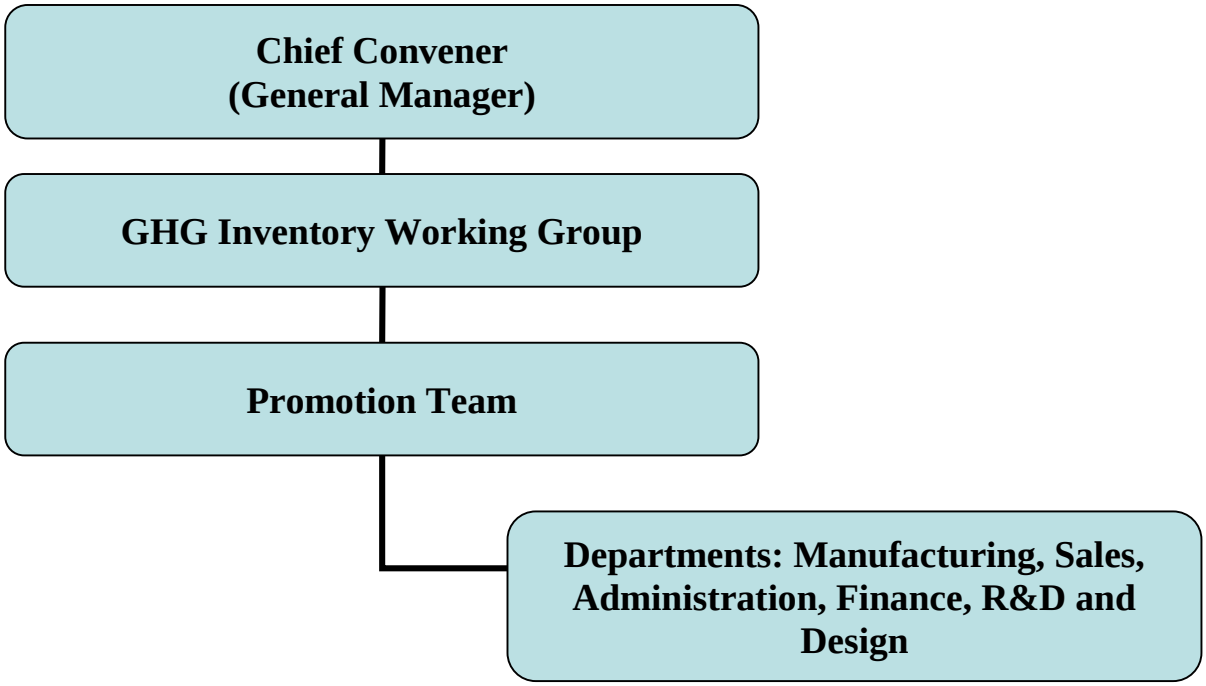


Figure 2 GHG Inventory Organization Chart

1.3.1 Roles and Responsibilities

- Chief Convener: Approves the GHG inventory plan, and approves and issues the GHG inventory report.
- GHG Inventory Working Group: Prepares the annual GHG inventory plan, issues verification notices, reviews the GHG inventory report, maintains records, and reviews the base year.
- Promotion Team: Collects emission factors, compiles the emission source identification table and related activity data, calculates emissions in the inventory, prepares the GHG inventory report, conducts internal verification, and reviews and improves inventory procedures.

- Departments: Including Manufacturing, Sales, Administration, Finance, and R&D and Design, responsible for identifying emission sources and collecting activity data.

1.3.2 GHG Policy Statement

All Company activities, products, and services within the scope of this system shall be guided by energy conservation and carbon reduction, based on compliance with applicable regulations, with a commitment to continuous improvement in environmental protection. In this process, we will establish and implement an environmental management system and integrate environmental protection into the Company's business strategy to achieve sustainable operations.

Specifically, we will focus on reducing GHG emissions, promoting energy-saving and carbon-reduction technologies, and encouraging the use of clean (green) energy. We will also strengthen resource recovery and reuse and reduce waste to improve resource efficiency. In our work, we will actively carry out environmental aspect identification, training, operational control, and emergency preparedness and drills to prevent pollution from wastewater and waste. We will continuously improve and develop the environmental management system, strengthen communication and cooperation with stakeholders, and raise employees' environmental awareness to jointly achieve energy conservation, carbon reduction, and environmental protection. Through these efforts, we aim to achieve our environmental protection and sustainable development goals and contribute to society and the environment.

The Company strives to accomplish the following:

The Company is committed to conducting GHG inventories within its organizational boundary and understanding its GHG emissions. Internally, the Company will promote energy conservation and environmental protection, strengthen energy management, purchase and upgrade energy-efficient equipment, promote energy-saving and carbon-reduction education and awareness, and create low-carbon manufacturing processes and office environments.

Chapter 2 Inventory Boundaries

2.1 Organizational Boundary

In accordance with the requirements and recommendations of ISO 14064-1:2018 and the GHG Protocol, the Company adopts the operational control approach. The inventory boundary covers the Company's geographic boundary, including all GHG emissions from facilities under its management or operational control.

The scope of this inventory is Hsin Yin Machinery Works Co., Ltd. The organizational boundary includes the Hsin Yin 35th Road Plant (No. 29, Industrial Zone 35th Rd., Xitun District, Taichung City), the Hsin Yin 1st Road Plant (No. 120, Industrial Zone 1st Rd., Xitun District, Taichung City), and the Hsin Yin Jingke Plant (No. 28, Jingke Central 1st Rd., Nantun District, Taichung City), which constitute this year's inventory scope in line with the inventory objectives. The geographic boundaries are shown in Figure 3 (Plant Locations) and Figure 4 (Plant Site Boundaries).







Figure 3 Plant Locations


新英機械廠股份有限公司
35th Rd. Plant

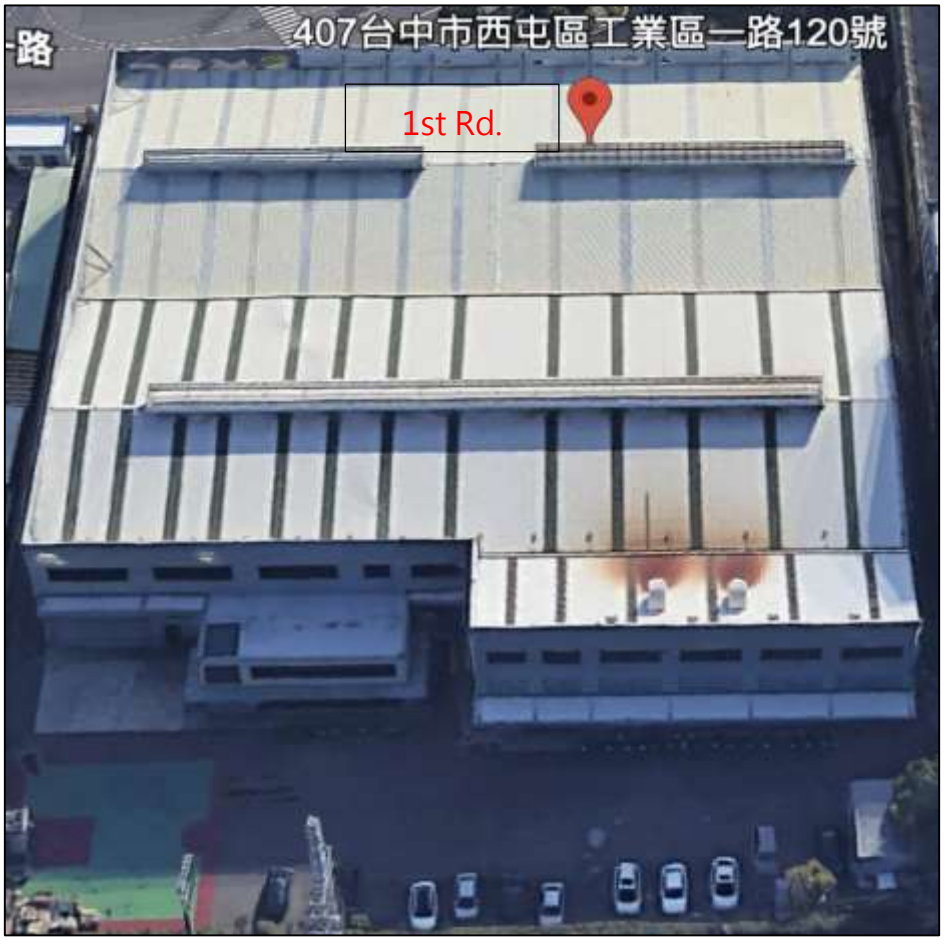

407台中市西屯區工業區一路120號
1st Rd.



Figure 4 Plant Site Boundaries

2.2 Reporting Boundary

Greenhouse gases are defined in accordance with ISO 14064-1:2018 and the Kyoto Protocol, with reference to Taiwan’ s Regulations for GHG Emissions Inventory and Registration. Seven categories of GHGs are included in this inventory: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFC_s), perfluorocarbons (PFC_s), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).

Within the reporting boundary, emission sources are identified as direct GHG emissions (Category 1), indirect GHG emissions from imported energy (Category 2), and other indirect GHG emissions (Categories 3 – 6). Definitions of emission sources are shown in Table 2.

Table 2 Emission Source Definitions

Category	Emission Type	Description
1 Direct GHG emissions	1.1 Stationary (E)	Direct emissions from stationary combustion
	1.2 Mobile (T)	Direct emissions from mobile combustion
	1.3 Process (P)	Direct emissions and removals from industrial processes
	1.4 Fugitive (F)	Emissions from anthropogenic systems
	1.5 Land use	Emissions and removals from land use change
2 Indirect GHG emissions from imported energy	2.1 Purchased electricity	Imported electricity
3 Indirect GHG emissions from transportation	3.1 Upstream transportation and distribution	GHG emissions from the transportation of raw materials, consumables, etc. purchased during the inventory year
	3.2 Downstream transportation and distribution	GHG emissions from product transportation during the inventory year
	3.3 Employee commuting	Employee commuting by car, motorcycle, public transportation, etc.
	3.4 Customer and visitor transportation	Customer and visitor transportation by car, motorcycle, public transportation, etc.
	3.5 Business travel	Employee business travel by land, sea, and air, e.g., domestic trips by high-speed rail
4 Indirect GHG emissions from products used by the organization	4.1 Purchased goods	1. Raw materials, consumables, etc. purchased for in-plant production
		2. Production-related emissions of purchased energy (electricity and fuel) not included in Categories 1 and 2
	4.2 Capital goods	Machinery and equipment purchased during the inventory year
	4.3 Disposal of solid and liquid waste	Waste treatment, e.g., annual waste volume (general waste, recyclables, etc.)
	4.4 Use of leased assets	Category 1 and 2 GHG emissions from assets leased from other parties during the inventory year, such as electricity, gasoline, and diesel used at leased sites
	4.5 Use of services not covered above	Emissions from services such as consulting, cleaning, maintenance, mail delivery, and banking
5 Indirect GHG emissions associated with the use of the organization’ s products	5.1 Use of products	GHG emissions from the use of all products manufactured during the inventory year (estimated)
	5.2 Downstream leased assets	Category 1 and 2 GHG emissions from all assets leased to other parties during the inventory year, such as electricity, gasoline, and diesel used at leased sites
	5.3 End-of-life of products	Waste generated from the final treatment of products sold during the inventory year
	5.4 Investments	Electricity, gasoline, and diesel consumption at investment sites
6 Other	6.1 Other	Other unclassified emissions

To evaluate and identify the Company’s indirect GHG emission sources for inclusion in the inventory, the Promotion Team convened an “Indirect GHG Emission Source Identification Meeting” to list Category 2–6 emission sources and discuss their significance with each department. Based on the outcome of these discussions, the Promotion Team applied four

significance criteria for indirect emissions: “Frequency of Occurrence,” “Reduction Opportunity,” “Activity Data Source,” and “Emission Factor Availability.” Each criterion was scored as high, medium, low, or very low (3, 2, 1, 0), and a weighted average score was calculated using weights of 0.2 for Frequency of Occurrence, 0.4 for Reduction Opportunity, 0.2 for Activity Data Source, and 0.2 for Emission Factor Availability. Sources with a weighted average score of 2.2 or higher are classified as significant indirect emission sources and included in the inventory. The criteria will be reassessed as needed in the future.

Table 3 Criteria for Identifying Significant Indirect GHG Emission Sources

Score	**Frequency of Occurrence Weight: 0.2**	**Reduction Opportunity Weight: 0.4**	**Activity Data Source Weight: 0.2**	**Emission Factor Availability Weight: 0.2**
3	Monthly	Full control	ERP/reports	Published by Ministry of Environment
2	Quarterly	Partial control	Estimated	International emission factors
1	Annually	Almost none	Not available	Not available
0	Cannot be determined	None	Cannot be determined	Cannot be determined

Table 4 Identification of Significant Indirect GHG Emission Sources

Category	Type	Emission Source	Freq. 0.2	Opp. 0.4	Data Source 0.2	EF Avail. 0.2	Total	Result
Category 2 Indirect GHG emissions from imported energy	2.1 Purchased energy	Purchased electricity	3	1	3	3	2.2	Significant
Category 3 Indirect GHG emissions from transportation	3.1 Upstream transportation and distribution	Main raw material transport (land)	3	1	2	3	2	Not significant
		Other raw materials	3	1	2	3	2	Not significant
	3.2 Downstream transportation and distribution	Product export and processed goods transport (land)	3	1	2	3	2	Not significant
		Waste transport	3	1	2	3	2	Not significant
	3.3 Employee	Employee commuting	3	1	2	3	2	Not significant

Category	Type	Emission Source	Freq. 0.2	Opp. 0.4	Data Source 0.2	EF Avail. 0.2	Total	Result
	commuting							
	3.4 Customer and visitor transportation	Customer and visitor transportation	3	1	2	3	2	Not significant
	3.5 Business travel	Business travel	1	1	2	3	1.6	Not significant
Category 4 Indirect GHG emissions from products used by the organization	4.1Purchased goods	Main raw materials	3	2	3	3	2.6	Significant
		Auxiliary materials – supplies	3	1	3	1	1.8	Not significant
		Outsourced processing (other)	3	1	3	1	1.8	Not significant
		Upstream emissions of purchased electricity	3	0	3	3	1.8	Not significant
		Upstream emissions of purchased diesel	3	0	3	3	1.8	Not significant
		Upstream emissions of purchased gasoline	3	0	3	3	1.8	Not significant
	4.2 Capital goods	NA	-	-	-	-	-	-
	4.3 Disposal of solid and liquid waste	Waste disposal (general waste)	3	1	1	3	1.8	Not significant
		Waste disposal (recycling)	3	1	1	3	1.8	Not significant
		Waste disposal (wastewater)	2	1	1	3	1.6	Not significant
	4.4 Use of leased assets	NA	-	-	-	-	-	-
	4.5 Use of services not covered above	Use of services such as consulting, cleaning, maintenance, mail delivery, and banking	3	1	1	1	1.4	Not significant
Category 5 Indirect GHG emissions associated with	5.1 Use of products	Emissions from customers' use of	3	1	1	1	1.4	Not significant

Category	Type	Emission Source	Freq. 0.2	Opp. 0.4	Data Source 0.2	EF Avail. 0.2	Total	Result
the use of the organization's products		the Company's products						
	5.2 Downstream leased assets	NA	-	-	-	-	-	-
	5.3 End-of-life of products	Emissions from waste treatment of the Company's products used by customers	3	1	1	1	1.4	Not significant
	5.4 Investments	NA	-	-	-	-	-	-
Category 6 Other	NA	NA	-	-	-	-	-	-
Note: NA indicates no relevant activity in the year.								

Explanation of Excluded Indirect GHG Emission Sources

- Category 3.1 Upstream transportation and distribution (other raw materials): The Company has almost no control over the transportation of other raw materials, reduction opportunities are low, and activity data can only be estimated. The weighted score of 2 is below the significance threshold of 2.2.
- Category 3.2 Downstream transportation and distribution: Product export, processed goods transport (land), and waste transport offer low reduction opportunities, and activity data cannot be obtained accurately.
- Category 3.3 Employee commuting: Too many variables are involved, such as employees' places of residence, commuting modes, accommodation, and leave; considering the cost of quantification, accurate activity data cannot be obtained.
- Category 3.4 Customer and visitor transportation: Accurate activity data cannot be obtained.
- Category 3.5 Business travel: Accurate activity data cannot be obtained.
- Category 4.1 Purchased goods: Auxiliary materials and outsourced processing are not controlled or owned by the organization, and outsourced processors cannot be required to provide relevant data. In addition, the upstream emissions of purchased electricity are

scored differently from Category 2 because the Company may reduce its Category 2 emissions through on-site solar power for self-consumption, whereas the purchased electricity in Category 4.1 comes from Taipower, and any reduction depends entirely on Taipower; therefore, it is not included in the reporting boundary. The upstream emissions of purchased diesel and gasoline both arise from fuels that must be purchased; the Company cannot obtain low-carbon alternatives, and any reduction in emission factors depends entirely on upstream suppliers; therefore, they are not included in the reporting boundary.

- Category 4.2 Capital goods: No emissions in this category in 2025.
- Category 4.3 Disposal of solid and liquid waste: Accurate activity data cannot be obtained for waste disposal (general waste), waste disposal (recycling), and waste disposal (wastewater), and there are no reduction opportunities.
- Category 4.4 Use of leased assets: No emissions in this category in 2025.
- Category 4.5 Use of services not covered above: Accurate activity data cannot be obtained.
- Category 5.1 Use of products: This category offers no reduction opportunities, and accurate activity data and emission factors cannot be obtained.
- Category 5.2 Downstream leased assets: No emissions in this category in 2025.
- Category 5.3 End-of-life of products: This category offers no reduction opportunities, and accurate activity data and emission factors cannot be obtained.
- Category 5.4 Investments: No emissions in this category in 2025.

A summary of emission sources within this year’ s reporting boundary is shown in Table 5.

Table 5 Identification of Emission Sources within the 2025 GHG Reporting Boundary

Fuel, Material, or Product	Equipment	Emission Type	GHG Type	Data Source	Responsible Department
Category 1					
Diesel – emergency generator	Emergency generator	Stationary (E)	CO_2, CH_4, N_2O	ERP	Administration Dept.
Unleaded gasoline 92 – lawn mower	Gasoline engine	Stationary (E)	CO_2, CH_4, N_2O	ERP	Administration Dept.
LPG – gas torch	Gas torch	Stationary (E)	CO_2, CH_4, N_2O	ERP	Administration Dept.
Unleaded gasoline 95 – company car	Gasoline engine	Mobile (T)	CO_2, CH_4, N_2O	ERP	Administration Dept.
Diesel – diesel truck	Transport vehicle	Mobile (T)	CO_2, CH_4, N_2O	ERP	Administration Dept.
Acetylene – metal cutting	Other cutting equipment	Process (P)	CO_2	ERP	Administration Dept.

Welding electrodes – welding	Electric welding equipment	Process (P)	CO_2	ERP	Administration Dept.
CO_2 – welding	Welding equipment	Process (P)	CO_2	ERP	Administration Dept.
R-410A	Residential and commercial air conditioners	Fugitive (F) – refrigerant	HFC_S	Equipment nameplate	Administration Dept.
R-32	Residential and commercial air conditioners	Fugitive (F) – refrigerant	HFC_S	Equipment nameplate	Administration Dept.
R-22	Residential and commercial air conditioners	Fugitive (F) – refrigerant	$HCFC_S$	Equipment nameplate	Administration Dept.
R-134a	Household refrigeration equipment	Fugitive (F) – refrigerant	HFC_S	Equipment nameplate	Administration Dept.
R-600A	Household refrigeration equipment	Fugitive (F) – refrigerant	Isobutane	Equipment nameplate	Administration Dept.
R-134a	Portable air purifier	Fugitive (F) – refrigerant	HFC_S	Equipment nameplate	Administration Dept.
R-134a	Industrial refrigeration equipment, including food processing and cold storage	Fugitive (F) – refrigerant	HFC_S	Equipment nameplate	Administration Dept.
R-410A	Industrial refrigeration equipment, including food processing and cold storage	Fugitive (F) – refrigerant	HFC_S	Equipment nameplate	Administration Dept.
R-407C	Industrial refrigeration equipment, including food processing and cold storage	Fugitive (F) – refrigerant	HFC_S	Equipment nameplate	Administration Dept.
Category 2					
Other electricity	Other unclassified facilities	Purchased electricity	CO_2	Taipower bills	Finance Dept.
Category 4					
Main raw material – steel plate	Other	Purchased goods	CO_2	ERP	Administration Dept.

Note:

1. All three of the Company's plants are located in the Taichung Industrial Park under the Ministry of Economic Affairs (MOEA), where the sewage treatment connection rate reaches 99.9%; therefore, there are no fugitive emissions from septic tanks. For details, see the website of the MOEA Taichung Industrial Park Service Center.

2.3 Exclusion Threshold

The exclusion threshold for this report is set at 0.5%. No GHG emission sources were excluded from this inventory.

Chapter 3 GHG Quantification

3.1 GHG Emissions

2025 total GHG emissions were 622.976 tCO_2e/year. Category 1 direct GHG emissions were 50.0240 tCO_2e/year, accounting for 8.0% of the total; Category 2 indirect GHG emissions from imported energy were 301.4623 tCO_2e/year, accounting for 48.4% ; Category 3 indirect GHG emissions from transportation were 0 tCO_2e/year, accounting for 0.0%; Category 4 indirect GHG emissions from products used by the organization (main raw materials) were 271.4899 tCO_2e/year, accounting for 43.6%; Category 5 indirect GHG emissions associated with the use of the organization's products were 0 tCO_2e/year, accounting for 0.0%. A summary of GHG emissions is shown in Table 6, direct GHG emissions in Table 7, and indirect GHG emissions in Table 8. Category 1 emissions by GHG type are shown in Table 9. The Company does not use biofuels; total Category 1 emissions by GHG type are shown in Table 10. Total emissions in 2025 decreased by 90.534 tCO2e, or approximately 12.7%, from the base year (2024) level of 713.510 tCO2e.

Table 6 Total Emissions by Category (Categories 1 – 6)

	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	Total Emissions
Emissions (tCO2e)	50.0240	301.4623	-	271.4899	-	-	622.976
Share of Total Emissions (%)	8.0%	48.4%	0.0%	43.6%	0.0%	0.0%	100.0%
	Direct emissions	Indirect emissions					Total Emissions
Direct GHG Emissions (tCO2e)	50.0240	572.9522					622.976
Share of Total Emissions (%)	8.0%	92.0%					100.0%

Table 7 Direct GHG Emissions

Category 1	1.1	1.2	1.3	1.4	1.5
	Stationary (E)	Mobile (T)	Process (P)	Fugitive (F)	Land use
Emissions (tCO_2e)	4.1830	30.0550	2.2557	13.5303	-
Share of Total Emissions (%)	0.7%	4.8%	0.4%	2.2%	-

Table 8 Indirect GHG Emissions

Category 2	2.1	2.2			
	Purchased electricity	Purchased energy			
Emissions (tCO2e)	301.4623	-			
Share of Total Emissions (%)	48.4%	-			
Category 3	3.1	3.2	3.3	3.4	3.5
	Upstream transportation and distribution	Downstream transportation and distribution	Employee commuting	Customer and visitor transportation	Business travel
Emissions (tCO2e)	-	-	-	-	-
Share of Total Emissions (%)	-	-	-	-	-
Category 4	4.1	4.2	4.3	4.4	4.5
	Purchased goods	Capital goods	Disposal of solid and liquid waste	Use of leased assets	Use of services not covered above

Emissions (tCO2e)	271.4899	-	-	-	-
Share of Total Emissions (%)	43.6%	-	-	-	-
Category 5	5.1	5.2	5.3	5.4	
	Use of products	Downstream leased assets	End-of-life of products	Investments	
Emissions (tCO2e)	-	-	-	-	
Share of Total Emissions (%)	-	-	-	-	
Category 6	6.1				
	Other				
Emissions (tCO2e)	-				
Share of Total Emissions (%)	-				

Table 9 Total Emissions by GHG Type (Categories 1 – 6)

	CO_2	CH_4	N_2O	HFC_S,	PFC_S	SF_6	NF_3	Total annual emissions of seven GHGs	Biogenic emissions
Emissions (tCO_2e)	608.5937	0.1734	0.6788	13.5303	0.0000	0.0000	0.0000	622.976	0.0000
Share by Gas (%)	97.7%	0.0%	0.1%	2.2%	0.0%	0.0%	0.0%	100.0%	-

Table 10 Total Emissions by GHG Type (Category 1)

	CO_2	CH_4	N_2O	HFC_S	PFC_S	SF_6	NF_3	Total annual emissions of seven GHGs
Emissions (tCO_2e)	35.6415	0.1734	0.6788	13.5303	0.0000	0.0000	0.0000	50.0240
Share by Gas (%)	71.2%	0.3%	1.4%	27.0%	0.0%	0.0%	0.0%	100.0%

3.2 Quantification Methodology

2025 GHG emissions inventory is provided in the “Inventory Register”. The quantification principles and process for each emission source are described in Section 3.2.1.

3.2.1 Quantification Formulas

1. Calculating GHG Emissions from Each Emission Source

GHG emissions from each source are calculated using the emission factor method (Equation 3-1). Emission factors, refrigerant fugitive emission factors, and net calorific values are taken from the GHG emission factors published by the Ministry of Environment on February 5, 2024, and the “GHG Emission Factor Management Table, Version 6.0.4” published by the Ministry of Environment in June 2019. Carbon footprint factors are taken from the Ministry of Environment’s Product Carbon Footprint Information Network. Because different GHGs have different global warming potentials, emissions of each GHG from all sources are multiplied by their GWP values and converted into carbon dioxide equivalents (CO_2e). GWP values are currently based on IPCC AR6 and will be adjusted in line with government requirements in the future.

$$\mathbf{CO_2CO2e = Activity\ data \times Emission\ factor \times GWP} \quad \mathbf{(3\text{-}1)}$$

3.2.2 Calculation of Emissions by Source

1. Direct GHG Emissions

(1) Gasoline/Diesel:

Stationary sources:

- Diesel generator CO_2e = (Fuel purchased × Diesel CO_2 emission factor × CO_2 GWP) + (Diesel purchased × Diesel CH_4 emission factor × CH_4 GWP) + (Diesel purchased × Diesel N_2O emission factor × N_2O GWP)
- Gasoline lawn mower: CO_2e = (Fuel purchased × Gasoline CO_2 emission factor × CO_2 GWP) + (Gasoline purchased × Gasoline CH_4 emission factor × CH_4 GWP) + (Gasoline purchased × Gasoline N_2O emission factor × N_2O GWP)

Mobile sources:

- Motor gasoline CO_2e = (Motor gasoline purchased × Gasoline CO_2 emission factor × CO_2 GWP) + (Motor gasoline purchased × Gasoline CH_4 emission factor × CH_4 GWP) + (Motor gasoline purchased × Gasoline N_2O emission factor × N_2O GWP)
- Diesel CO_2e = (Diesel purchased × Diesel CO_2 emission factor × CO_2 GWP) + (Diesel purchased × Diesel CH_4 emission factor × CH_4 GWP) + (Diesel purchased × Diesel N_2O emission factor × N_2O GWP)

  The above gasoline and diesel purchase quantities are based on data from the ERP system. Using voucher dates, the amounts on gasoline and diesel invoices from 2025.01.01~2025.12.31 were extracted, and fuel consumption was calculated by dividing the invoice amount by the corresponding CPC Corporation fuel price for that week. GWP values are based on IPCC AR6.

(2) Liquefied Petroleum Gas (LPG):

Emission factors are taken from the GHG emission factors published by the Ministry of Environment on February 5, 2024, and GWP values are based on IPCC AR6. LPG activity data are based on purchase quantities recorded in the ERP system.

- LPG CO2e = LPG purchased (t) × LPG emission factor × GWP

(3) Refrigerants:

Identified fugitive emission sources include refrigerators, water dispensers, air conditioners, air compressor dryers, vehicle air conditioning, and other refrigeration equipment. Equipment emission factors are taken from the GHG emission factors published by the Ministry of Environment on February 5, 2024, and GWP values are based on IPCC AR6.

Because the nameplates of four air-conditioning units were completely illegible and their model numbers could not be determined or looked up, this inventory applied the conservative principle and used the highest original refrigerant charge of the same type of equipment in the same area of the same plant as a substitute. For vehicle air conditioning, the refrigerant type and original charge were obtained through online resources, using the highest refrigerant charge for that model in the nearest model

year. Online sources: refrigerant charge information from Formosa Robin (Taiwan Robin Environmental Technology Co., Ltd.) and Dong Qiang Auto Parts.

- Refrigerant CO2e = Original refrigerant charge × Refrigerant fugitive emission factor × GWP of the refrigerant

Equipment	Emission Factor	Operating emissions Original range
Residential and commercial air conditioners	0.055	0.01 - 0.10
Household refrigeration equipment	0.003	0.001 - 0.005
Vehicle air-conditioning refrigerant	0.15	0.10 - 0.20
Industrial refrigeration equipment	0.16	0.07 - 0.25
Note: Based on the operating emission ranges for refrigeration and air-conditioning equipment in the GHG emission factors published by the Ministry of Environment on February 5, 2024, the Company used (maximum − minimum) ÷ 2 + minimum, approximately the midpoint, as the fugitive emission factor for each type of equipment.		

(4) CO_2 cylinders:

CO2 cylinder consumption is based on purchase quantities recorded in the ERP system. GWP values are based on IPCC AR6.

- CO_2 emissions = CO2 cylinders purchased (t) × CO2 cylinder emission factor × GWP

(5) Acetylene:

Acetylene consumption is based on purchase quantities recorded in the ERP system. CO2 emissions are calculated using a mass balance (chemical balance) approach for $C_2H_2 + 2.5O_2 \rightarrow 2CO_2 + H_2O$: each mole of C_2H_2 combusted (molecular weight 26) produces 2 moles of CO_2 (molecular weight 44). CO_2 emission factor = 44 × 2 / 26 = 3.3846153846 t/t. GWP values are based on IPCC AR6.

- CO_2Emissions = Acetylene purchased × Emission factor × GWP

(6) Welding electrodes (electric welding equipment):

Welding electrode consumption is based on purchase quantities recorded in the ERP system. Because suppliers could not provide carbon content data, the conservative principle was applied: based on information on the website of Ming Chang Long Industrial Co., Ltd., the highest carbon content of electrodes used for high-strength structural welding, 0.15%, was applied to all electrodes in this inventory.

Reaction: $C + O_2 \rightarrow CO_2$; molecular weights: C = 12, CO_2=44

Emissions per tonne of electrode = 44/12 = 3.6666666667 (emission factor). GWP values are based on IPCC AR6.

- Welding electrode CO_2 emissions = Electrodes purchased × Carbon content of each electrode × Emission factor × GWP

2. Indirect GHG Emissions

Purchased electricity CO_2 emissions are quantified as follows:

- Purchased electricity CO_2Emissions = Electricity consumption (kWh/year) × Electricity emission factor (kgCO_2e/kWh)

The electricity emission factor is the 2024 factor published by the Energy Administration, Ministry of Economic Affairs: 0.474 kgCO2e/kWh (provisional; to be updated once the Energy Administration publishes the 2025 electricity emission factor).

3. GHG Emissions from Products Used by the Organization

(1) As steel is the largest raw material purchased for the Company’s products, only the Company’s main raw material (steel) is calculated. The Company’s steel consists of general steel and alloy steel. For both, the weights of the Company’s 2025 purchases, based on ERP data, were obtained from suppliers as activity data. For two alloy steel items whose quantity and volume were too small for suppliers to record their weight, weight was estimated based on the area of the same alloy steel. GHG emissions are quantified as follows:

- Main raw material CO_2 emissions = Main raw material purchased (kg) × Main raw material emission factor (kgCO_2e/kg)

For emission factors, see the emission factor reference table in the next section.

3.3 Emission Factor Management

For Categories 1 and 2, factors obtained from measurement or mass balance calculations are used first, followed by national emission factors; if no applicable factor exists, applicable internationally published factors are used. Currently, national emission factors are used for purchased electricity, and most other sources use the GHG emission factors published by the Ministry of Environment on February 5, 2024, and applicable IPCC factors. For Categories 3–6, emission factors may be taken from the Ministry of Environment's Product Carbon Footprint Information Network, commercial databases, academic papers, and published carbon footprint data for similar products or services.

1. Emission Factor References

Table 11 Emission Factor References

Category 1

Emission Source Data	Fuel, Material, or Product	Emission Factor (t/t, t/kL, or t/m³)					
Category	Name	GHG #1	Factor Type	Emission Factor	Emission Factor Source	Factor Unit	GWP
Category 1	R-410A	HFC_S	Default	1.0000000000	GHG emission factors published by the Ministry of Environment on February 5, 2024	$tonCO_2/ton$	2256
Category 1	R-32	HFC_S	Default	1.0000000000	GHG emission factors published by the Ministry of Environment on February 5, 2024	$tonCO_2/ton$	771
Category 1	R-134a	HFC_S	Default	1.0000000000	GHG emission factors published by the Ministry of Environment on February 5, 2024	$tonCO_2/ton$	1530
Category 1	R-600A	Isobutane	Default		Not a GHG subject to this verification		
Category 1	R-22	$HCFC_S$	Default		Not a GHG subject to this verification		
Category 1	R-407C	HFC_S	Default	1.0000000000	GHG emission factors published by the Ministry of Environment on February 5, 2024	$tonCO_2/ton$	1908
Category 1	Acetylene	CO_2	Default	3.3846153846	Mass balance	$tonCO_2/ton$	1
Category 1	Welding electrodes	CO_2	Default	3.6666666667	Mass balance	$tonCO_2/ton$	1
Category 1	CO_2 cylinders	CO_2	Default	1.0000000000	-	$tonCO_2/ton$	1
Category 1	Diesel – emergency generator	CO_2	Default	2.6811103270	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCO_2/L$	1
Category 1	LPG – gas torch	CO_2	Default	2.9042085704	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCO_2/kg$	1
Category 1	Unleaded gasoline 92 – lawn mower	CO_2	Default	2.2077151312	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCO_2/L$	1
Category 1	Unleaded gasoline – company car	CO_2	Default	2.2077151312	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCO_2/L$	1
Category 1	Diesel – truck	CO_2	Default	2.6811103270	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCO_2/L$	1

Note:
Net calorific values of fuels: 1. Diesel: 8,642 kcal/L; 2. Unleaded gasoline 92: 7,609 kcal/L; 3. LPG: 10,993 kcal/kg. Source: GHG emission factors published by the Ministry of Environment on February 5, 2024.

Emission Source Data	Fuel, Material, or Product	Emission Factor (t/t, t/kL, or t/m³)

Category	Name	GHG #2	Factor Type	Emission Factor	Emission Factor Source	Factor Unit	GWP
Category 1	Diesel – emergency generator	CH_4	Default	0.0001085470	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCH_4/L$	27.9
Category 1	LPG – gas torch	CH_4	Default	0.0000460255	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCH_4/kg$	27.9
Category 1	Unleaded gasoline 92 – lawn mower	CH_4	Default	0.0000955721	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCH_4/L$	27.9
Category 1	Unleaded gasoline – company car	CH_4	Default	0.0007964340	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCH_4/L$	27.9
Category 1	Diesel – diesel truck	CH_4	Default	0.0001411111	GHG emission factors published by the Ministry of Environment on February 5, 2024	$KgCH_4/L$	27.9

Emission Source Data	Fuel, Material, or Product	Emission Factor (t/t, t/kL, or t/m^3)					
Category	Name	GHG #3	Factor Type	Emission Factor	Emission Factor Source	Factor Unit	GWP
Category 1	Diesel – emergency generator	N_2O	Default	0.0000217094	GHG emission factors published by the Ministry of Environment on February 5, 2024	KgN_2O/L	273
Category 1	LPG – gas torch	N_2O	Default	0.0000046025	GHG emission factors published by the Ministry of Environment on February 5, 2024	KgN_2O/kg	273
Category 1	Unleaded gasoline 92 – lawn mower	N_2O	Default	0.0000191144	GHG emission factors published by the Ministry of Environment on February 5, 2024	KgN_2O/L	273
Category 1	Unleaded gasoline – company car	N_2O	Default	0.0002548589	GHG emission factors published by the Ministry of Environment on February 5, 2024	KgN_2O/L	273
Category 1	Diesel – diesel truck	N_2O	Default	0.0001411111	GHG emission factors published by the Ministry of Environment on February 5, 2024	KgN_2O/L	273

Category 2

Emission Source Data	Fuel, Material, or Product	Emission Factor (t/t, t/kL, or t/m^3)					
Category	Name	GHG #1	Factor Type	Emission Factor	Emission Factor Source	Factor Unit	GWP
Category 2	Other electricity	CO_2	Default	0.4740000000	Factor published by the Energy Administration	$KgCO_2/KWh$	1

Category 3

Emission Source Data	Fuel, Material, or Product	Emission Factor (t/t, t/kL, or t/m^3)					
Category	Name	GHG #1	Factor Type	Emission Factor	Emission Factor Source	Factor Unit	GWP
Category 4	Products used by the organization – main raw material (steel)	CO_2	Default	2.4200000000	Ministry of Environment Product Carbon Footprint Information Network	$kgCO_2e/kg$	1

3.4 Changes in Quantification Methodology

When the quantification methodology changes, emissions shall be calculated using the new methodology and compared with the original methodology, and the differences and the reasons for adopting the new methodology shall be explained. The quantification methodology this year is the same as in the base year (2024); there were no changes.

3.5 Changes in Emission Factors

If emission factors change due to changes in data sources, in addition to updating records and recalculating, the differences between the new and original data shall be explained. This year, the purchased electricity emission factor will be updated once the Energy Administration publishes the latest annual factor; all other emission factors are the same as in the base year.

3.6 GHG Emission Reduction and Removal Enhancement Plan

Total emissions in 2025 were 622.976 tCO2e, a decrease of approximately 12.7% from the base year (2024). Category 2 purchased electricity decreased by approximately 14.0%, Category 4 main raw materials (steel) by approximately 12.0%, and Category 1 direct emissions by approximately 8.1%. Main reduction measures: [TO BE COMPLETED: list measures actually implemented, e.g., LED lighting replacement, energy-saving improvements to air compressors/air conditioners, company vehicle use management, steel cutting optimization]. The Company will continue to track reduction performance against the 2024 base year.

3.7 Data Quality Management

This inventory uses a data quality approach for the qualitative assessment of uncertainty, mainly based on the GHG Protocol guidance on uncertainty assessment of statistical parameters in GHG inventories and calculations. The uncertainty of parameters (activity data and emission factors) is assessed using activity data, emission factors, and weighted emission shares. Scores are assigned according to the activity data error level (A1), data reliability level (A2), and emission factor error level (A3), serving as a reference for future improvement of GHG data quality management. The scoring table for GHG data quality management is shown in Table 12.

$$\text{Inventory data error level} = \text{Activity data error level (A1)} \times \text{Data reliability level (A2)} \times \text{Emission factor error level (A3)}$$

Table 12 GHG Data Quality Management Error Level Scoring

Score / Data Item	1 point	2 points	3 points
Activity data error level (A1)	Activity data from automatic continuous measurement (a)	Activity data from intermittent measurement (b)	Activity data from financial accounting/self-estimates (c)
Data reliability level (A2)	Externally calibrated or supported by multiple data sets (1)	Internally calibrated or certified by accounting audit (2)	No instrument calibration or record compilation (3)
Emission factor error level (A3)	(1) Factors from measurement/mass balance or (2) empirical factors for the same process/equipment	(3) Manufacturer-provided factors or (4) regional emission factors	(5) National emission factors or (6) international emission factors

Table 13 Data Quality Scoring Results

Level	Level 1	Level 2	Level 3
Score Range	X < 10	10 ≤ X < 19	19 ≤ X ≤ 27
Count	5	5	9
Inventory average score	9.30	Inventory level	Level 1

For the qualitative uncertainty assessment of Categories 1 – 6, the data error level of each emission source is multiplied by its share of the category's emissions, and a total weighted average is calculated for each category: Category weighted average = Data error level of a single source × Emissions of the single source / Total emissions of the category. Qualitative uncertainty levels: Level A < 10; 10 ≤ Level B < 19; 19 ≤ Level C ≤ 27. The qualitative uncertainty levels for each category are shown in Table 14.

Table 14 Qualitative Uncertainty Assessment Levels

Category	Emissions by Category (tCO_2e/year)	Total weighted average uncertainty (qualitative) by category	Uncertainty level (qualitative)
Category 1	50.0240	2.1212	A
Category 2	301.4623	5.2451	A
Category 3	-	-	-
Category 4	271.4899	4.4121	A
Category 5	-	-	-
Category 6	-	-	-

The Company will continue to strive to maintain Level A, maintain data quality, and reduce data uncertainty.

The quantitative uncertainty assessment for Categories 1 – 2 covers the uncertainty of activity data and emission factors, assessed using activity data, emission factors, and weighted emission shares. The results calculated using the above formula are shown in Table 15.

Table 15 Data Uncertainty Assessment

Fuel, Material, or Product	Activity Data Uncertainty	Emission Factor Uncertainty of GHG #1

Name	95% CI Lower Bound	95% CI Upper Bound	Data Source	GHG	95% CI Lower Bound	95% CI Upper Bound	Source of Factor Uncertainty Data
LPG – gas torch	-2.00%	+2.00%	Section 6.6 of the Bureau of Standards, Metrology and Inspection (BSMI) "Technical Specification for Verification and Inspection of LPG Flowmeters" (CNMV 201, 2nd edition) specifies a verification tolerance of ±1.0% for flowmeters. Multiplied by a coverage factor of 2, ±2.0% is used as the uncertainty of this data.	CO2	-2.38%	+3.96%	IPCC 2006 default values
Diesel – emergency generator	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CO_2	-2.02%	+0.94%	IPCC 2006 default values
Diesel – diesel truck	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CO_2	-2.02%	+0.94%	IPCC 2006 default values
Gasoline – lawn mower	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CO_2	-2.60%	+5.34%	IPCC 2006 default values
Gasoline – company car	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CO_2	-2.60%	+5.34%	IPCC 2006 default values
Other electricity	-1.00%	+1.00%	According to Table 5 of the BSMI "Technical Specification for Verification and Inspection of Electricity Meters" (CNMV 46, 6th edition), the accuracy class of the electricity meter (watt-hour meter), determined from its appearance, is "Class 0.5" with a power factor of 1.0, and its verification tolerance is 0.5%. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CO_2	-7.00%	+7.00%	Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories : Reporting Instructions

Table 16 Emission Factor Uncertainty of GHG #2

Fuel, Material, or Product	Activity Data Uncertainty			Emission Factor Uncertainty of GHG #2			
Name	95% CI Lower Bound	95% CI Upper Bound	Data Source	GHG	95% CI Lower Bound	95% CI Upper Bound	Source of Factor Uncertainty Data
LPG – gas torch	-2.00%	+2.00%	Section 6.6 of the Bureau of Standards, Metrology and Inspection (BSMI) "Technical Specification for Verification and Inspection of LPG Flowmeters" (CNMV 201, 2nd edition) specifies a verification tolerance of ±1.0% for flowmeters. Multiplied by a coverage factor of 2, ±2.0% is used as the uncertainty of this data.	CH4	Over 60%	Over 60%	IPCC 2006 default values
Diesel – emergency generator	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CH_4	Over 60%	Over 60%	IPCC 2006 default values

Diesel – diesel truck	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CH_4	Over 60%	Over 60%	IPCC 2006 default values
Gasoline – lawn mower	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CH_4	Over 60%	Over 60%	IPCC 2006 default values
Gasoline – company car	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	CH_4	Over 60%	Over 60%	IPCC 2006 default values

Table 17 Emission Factor Uncertainty of GHG #3

Fuel, Material, or Product	Activity Data Uncertainty			Emission Factor Uncertainty of GHG #3			
Name	95% CI Lower Bound	95% CI Upper Bound	Data Source	GHG	95% CI Lower Bound	95% CI Upper Bound	Source of Factor Uncertainty Data
LPG – gas torch	-2.00%	+2.00%	Section 6.6 of the Bureau of Standards, Metrology and Inspection (BSMI) "Technical Specification for Verification and Inspection of LPG Flowmeters" (CNMV 201, 2nd edition) specifies a verification tolerance of ±1.0% for flowmeters. Multiplied by a coverage factor of 2, ±2.0% is used as the uncertainty of this data.	N2O	Over 60%	Over 60%	IPCC 2006 default values
Diesel – emergency generator	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	N_2O	Over 60%	Over 60%	IPCC 2006 default values
Diesel – diesel truck	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	N_2O	Over 60%	Over 60%	IPCC 2006 default values
Gasoline – lawn mower	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	N_2O	Over 60%	Over 60%	IPCC 2006 default values
Gasoline – company car	-1.00%	+1.00%	Section 3.12 of the BSMI "Technical Specification for Verification and Inspection of Fuel Dispensers" (CNMV 117, 3rd edition) specifies a verification tolerance of ±0.5% for fuel dispensers. Multiplied by a coverage factor of 2, ±1.0% is used as the uncertainty of this data.	N_2O	Over 60%	Over 60%	IPCC 2006 default values

Table 18 Uncertainty Assessment Results for Category 1 and 2 Data

Sum of absolute emissions assessed for uncertainty	Sum of absolute total emissions	Total uncertainty of this inventory
335.700	351.486	
Share of emissions assessed for uncertainty in total emissions	95% CI Lower Bound	95% CI Upper Bound
95.51%	-6.45%	+6.45%

3.8 Data Quality Assessment and Uncertainty Assessment

To improve the accuracy of emission data in the future, the Company has developed a data improvement plan. To strengthen the accuracy of activity data, records related to each emission source will be retained as supporting evidence to reduce inventory and verification risks, and all supporting documents will be kept for six years.

Chapter 4 Base Year

4.1 Base Year Selection

2024 was the Company’s first GHG inventory; therefore, the Company has set 2024 as its base year.

4.2 Base Year Recalculation

The Company will recalculate base-year emissions under the following conditions:

1. Structural changes in the reporting or organizational boundary (e.g., mergers, acquisitions, or divestitures) that change GHG emissions by more than the significance threshold of 3%.
2. Transfers of ownership or control of emission sources that change base-year emissions by more than the significance threshold of 3%.
3. Changes in GHG quantification methodology, or single or cumulative errors, that change GHG emissions by more than the significance threshold of 3%.

Chapter 5 Verification

5.1 Verification Criteria

Verification is conducted with reference to ISO 14064-1:2018 and ISO 14064-3:2019.

5.2 Level of Assurance

2025 GHG verification: Categories 1 and 2 are subject to a reasonable level of assurance, and Categories 3–6 are subject to agreed-upon procedures (AUP).

5.3 Materiality

The materiality threshold for the GHG inventory is set at 5%.

5.4 Internal Verification

1. GHG inventory results are internally verified once a year.

2. Internal verification is conducted according to an internal verification plan prepared under the GHG inventory management procedure.

5.5 External Verification

This report is scheduled to be verified by an external verification body (BSI Group Singapore Pte. Ltd., Taiwan Branch), and a verification statement will be obtained.

Chapter 6 Responsibility, Purpose, and Format of the Report

6.1 Responsibility for the Report

This report has been prepared voluntarily and not to fulfill any specific legal obligation.

6.2 Purpose of the Report

1. For internal GHG management and early response to national and international trends.

2. To serve as the basis for future GHG reduction plans.

3. To clearly present GHG-related information and enhance the Company’s corporate social responsibility.

6.3 Format of the Report

This report has been prepared in accordance with the requirements for GHG reports in ISO 14064-1:2018.

6.4 Availability and Dissemination of the Report

For information about this report, please contact the Company.

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Chapter 7 Reporting Period, Issuance, and Management

7.1 Reporting Period

1. This report covers the period from January 1, 2025 to December 31, 2025.

2. Intended users and disclosure: This report is intended for the Company’ s GHG management, third-party verification, and intended users, and is publicly available on the Company’ s website.

3. This report remains valid until it is revised or withdrawn.

References

This report was prepared with reference to the following documents:

1. ISO 14064-1:2018 Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

2. Ministry of Environment, Executive Yuan: GHG emission factors published on February 5, 2024.

3. Environmental Protection Administration, Executive Yuan: GHG Emission Factor Management Table, Version 6.0.4 (June 2019).

4. Ministry of Environment, Executive Yuan: Guidelines for GHG Emissions Inventory and Registration (March 2024).