Opinion TW26/00609GG

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

ZYH YIN ENTERPRISE CO., LTD.

No.125-18,Silin Rd.,Yanchao Dist.,
Kaohsiung City 824,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
153.6420 tonnes of CO_2e
Indirect emissions
3,332.7638 tonnes of CO_2e
Direct emissions and indirect emissions
3,486.406 tonnes of CO_2e

Authorized by

Stephen Pao
Business Assurance Director
Date: 29 October 2026
Version 1

TGP56B-15-1 2601
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This Opinion is not valid without the full verification scope, objectives, criteria and findings available on the Opinion.

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	0.0396
		Direct emissions from mobile combustion	101.9701
		Direct process emissions and removals from industrial processes	0.0000
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	51.6323
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect GHG emissions from purchased electricity	1,326.2789
	Transportation	Indirect greenhouse gas emissions from employee commuting	104.8604
		Indirect greenhouse gas emissions from business travel	0.2073
	Products used by an organization	Indirect greenhouse gas emissions from fuel and energy-related activities not included in Scope 1 or Scope 2 Indirect greenhouse gas emissions from purchased goods (raw materials accounting for more than 85% of the cost)	1,883.8150
		Indirect greenhouse gas emissions from waste incineration and physical treatment (including transportation)	17.6022
	Associated with the use of products from the organization	Unquantified	-
	Other sources	Unquantified	-
Direct emissions and indirect emissions			3,486.406

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

ISO 14064-3:2019

as provided by ZYH YIN ENTERPRISE CO., LTD. (hereinafter referred to as "ZYH YIN"), No.125-18,Silin Rd.,Yanchao Dist.,Kaohsiung City 824,Taiwan (R.O.C), in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of ZYH YIN 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 16 September 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 12 June 2026 to 30 June 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
  - No.25,Jiahua Rd.,Gangshan Dist., Kaohsiung City 820,Taiwan (R.O.C)
  - No.125-18,Silin Rd.,Yanchao Dist.,Kaohsiung City 824,Taiwan (R.O.C)
  - No.19,Ln.40,Dapu 2nd St.,Gangshan Dist.,Kaohsiung City 820,Taiwan (R.O.C)
  - No.17-21,Jiahua Rd.,Gangshan Dist.,Kaohsiung City 820 ,Taiwan (R.O.C)
  - No.2-1,Ln.12,Dapu 2nd St.,Gangshan Dist.,Kaohsiung City 820,Taiwan (R.O.C)
- 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 Table (6.0.4)
  - Indirect emissions:
    - Electricity emission factor is 0.466 & 0.471 $kgCO_2e/kwh$ (Announced by Energy Administration, Ministry of Economic Affairs in 2026).
    - The secondary database has Carbon Footprint Information Platform, Ministry of Environment Announces New Calculation Method for Electric Scooter Carbon

Emissions.

- 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: 20260630-V6
- The version of GHG statement: 1150630-V4
- 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 the GHG emissions of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 3,486.406 metric tonnes of CO_2 equivalent
- The emissions from the combustion of biomass is 0.0000metric tonnes of CO_2 equivalent

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

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	Associated with the use of products from the organization	Unquantified	-
	Other sources	Unquantified	-
Direct emissions and indirect emissions			3,486.406

- 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.
    - Adequate evidence has been provided to support the amended opinions.
    - The activity data has been revised based on supporting evidence.
    - GHG report/inventory has been supplemented and revised based on supporting evidence.
- Retention Limitation:
  - NA
- Additional Notes:
  - NA

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 conduct 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 ZYH YIN as a whole.

Verifier Group

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

Lead Verifier:

Verifier:

Verifier:

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 ZYH YIN ENTERPRISE CO., LTD., No.125-18,Silin Rd.,Yanchao Dist.,Kaohsiung City 824,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.