Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in TA-HO MARITIME CORPORATION Greenhouse Gas (GHG) Inventory Report 2025(V2.0) produced by TA-HO MARITIME CORPORATION, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and their principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in TA-HO MARITIME CORPORATION Greenhouse Gas (GHG) Inventory Report 2025(V2.0) produced by TA-HO MARITIME CORPORATION, covering the other indirect GHG emissions (Scope 3):	• Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and their principles. • For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Ryan Feng
Independent Reviewer	Jay Tseng
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-23
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in TA-HO MARITIME CORPORATION. This 3rd party Verification Opinion has been prepared for TA-HO MARITIME CORPORATION. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by TA-HO MARITIME CORPORATION is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 802725 Dated 2026-03-23

Verification Engagement

Organization	TA-HO MARITIME CORPORATION 達和航運股份有限公司
Responsible party	TA-HO MARITIME CORPORATION 達和航運股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Reasonable for direct GHG emissions and indirect GHG emissions from imported energy Limited for the other indirect GHG emissions
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: TA-HO MARITIME CORPORATION is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		TA-HO MARITIME CORPORATION 達和航運股份有限公司 10F., No. 16-5, Dehui St., Zhongshan Dist., Taipei City 10461, Taiwan (R.O.C.) 104230 臺灣台北市中山區德惠街 16 之 5 號 10 樓
Organizations GHG Report containing GHG Statement		達和航運股份有限公司 2025 年溫室氣體盤查報告書（V2.0） 達和航運股份有限公司 2025 年溫室氣體盤查清冊（V2.0）
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Exclusions from Organisational Boundary		組織邊界不包含達和航運（香港）公司營運控制之達通(貴港)國際物流有限公司、貴港市達和船務有限責任公司
Scope of activities		Bulk shipping Business
Operational Boundary	Scope 1 Direct GHG emissions	Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Scope 2 Electricity indirect GHG emissions	Imported Electricity
	Scope 3 Other indirect GHG emissions	1. Purchased goods and services 3. Fuel- and energy-related activities 5. Waste generated in operations 6. Business travel 7. Employee commuting 13. Downstream leased assets
	Exclusion from operational Boundary	• Categories 4. Upstream transportation and distribution, 8. Upstream leased assets, 9. Downstream transportation and distribution, 10. Processing of sold products, 11. Use of sold products, 12. End-of-life treatment of sold products, 13. Downstream leased assets, 14. Franchises,15. Investments are not applicable to the organization • Category 2 Capital goods has been excluded due to the unavailability of appropriate emission factors.
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
	Reporting period	2025-01-01 to 2025-12-31

tonnes CO2e	**Location Based**	**Market Based**
	2025	2025
Scope 1: Direct GHG emissions	43,402.5717	43,402.5717
Scope 2: Electricity indirect GHG emissions	2,791.8614	2,791.8614
Scope 3: Other indirect GHG emissions 1. Purchased goods and services 2. Capital goods 3. Fuel- and energy-related activities 4. Upstream transportation and distribution 5. Waste generated in operations 6. Business travel 7. Employee commuting 8. Upstream leased assets 9. Downstream transportation and distribution 10. Processing of sold products 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets 14. Franchises 15. Investments	1,112,464.0334	1,112,464.0334
Total	1,158,658.4665	1,158,658.4665

Category	tonnes CO_2e
Scope 1: Direct GHG emissions	43,402.5717
Scope 2: Electricity indirect GHG emissions - Location Based	2,791.8614
Scope 2: Electricity indirect GHG emissions - Market Based	2,791.8614
Scope 3: Other indirect GHG emissions	1,112,464.0334
Total (location based)	1,158,658.4665
Total (market based)	1,158,658.4665

Appendix A

Location	Address
TA-HO MARITIME CORPORATION 達和航運股份有限公司	10F, No. 16-5, Dehui St., Zhongshan Dist., Taipei City 104230, Taiwan 臺灣台北市中山區德惠街 16-5 號 10 樓
TA-HO MARITIME CORPORATION - HOPING OFFICE 達和航運股份有限公司-和平分公司	No. 6, Hegong 5th Rd., Xiulin Township, Hualien County 972005, Taiwan 臺灣花蓮縣秀林鄉和平村和工五路 6 號
THC INTERNATIONAL S.A. 巴商德熙國際公司	53rd Street, Urbanizacion Obarrio Torre Swiss Bank, 16th Floor, Panama, R.O. Panama
TA-HO MARITIME HOLDINGS LIMITED 達和航運控股公司	Offshore, Chanbers, P.O. Box 217, Apia, Western Samoa (無實質營運)
TA-HO MARITIME (HONG KONG) LIMITED 達和航運(香港)公司	31st Floor, Chinachem Century Tower, 178 Gloucester Road, Wanchai, Hong Kong. (無實質營運)
TA-HO MARITIME (SINGAPORE) PTE. LTD. 達和航運(新加坡)公司	8 Cross Street#11-00 PwC Building Singapore 048424 (無實質營運)

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the GHG statement contained in the GHG Report TCC Green Energy Corporation produced by TCC Green Energy Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition
Lead Verifier	Marty Li
Independent Reviewer	Jay Tseng
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-25
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in TCC Green Energy Corporation. This 3rd party Verification Opinion has been prepared for TCC Green Energy Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by TCC Green Energy Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 803297 Dated 2026-03-25

Verification Engagement

Organization	TCC Green Energy Corporation
Responsible party	TCC Green Energy Corporation
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Reasonable
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: TCC Green Energy Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		TCC Green Energy Corporation No. 11, Zhangbin E. 1st Rd. Xianxi Township Changhua County 507001 Taiwan
Organizations GHG Report containing GHG Statement		2025 年度 GHG 排放清冊_台泥綠能 ALL_20260306 Y2025 年度 GHG 報告書_台泥綠能_20260306
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Investing in and developing solar photovoltaic, wind power, and geothermal power generation, while also conducting research, evaluation, and seeking cooperation in other renewable energy sectors.
Operational Boundary	Scope 1 Direct GHG emissions	Stationary combustion Mobile combustion Fugitive (anthropogenic systems)
	Scope 2 Electricity indirect GHG emissions	Imported Electricity
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition
	Reporting period	2025-01-01 to 2025-12-31

tCO2(e)	**Location Based**	**Market Based**
Scope 1: Direct GHG emissions	519.1093	519.1093
Scope 2: Electricity indirect GHG emissions	6,755.4959	6,755.4959
Total	7,274.605	7,274.605

Appendix A

Location	Address
台泥綠能(股)公司 TCC Green Energy Corporation	彰化縣線西鄉塭仔村彰濱東一路 11 號 No. 11, Zhangbin E. 1st Rd., Wenzai Vil., Xianxi Township, Changhua County 507001, Taiwan (R.O.C.)
台泥蓮信綠能(股)公司 TCC LIEN-HSIN Green Energy Corporation LTD.	臺北市中山區中山北路 2 段 113 號 10 樓 10 F., No. 113, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104414, Taiwan (R.O.C.)
台泥東立綠能(股)公司 TAI NI DONG LI GREEN ENERGY CO., LTD.	臺東縣延平鄉紅葉村紅谷路 121 號 No. 121, Honggu Rd., Yanping Township, Taitung County 953004 , Taiwan (R.O.C.)
石門綠能(股)公司 SHI MEN GREEN ENERGY CO., LTD.	新北市石門區尖子鹿 118 號 No. 118, Jianzilu, Shimen Dist., New Taipei City 253001 , Taiwan (R.O.C.)
和平海洋再生資源(股)公司 HO-PING Ocean Renewable Resource Corporation	臺北市中山區中山北路２段１１３號１０樓 10 F., No. 113, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104414, Taiwan (R.O.C.)
彰旺風力發電(股)公司 CHANG-WANG Wind Power Co., Ltd.	彰化縣線西鄉塭仔村彰濱東一路 11 號 No. 11, Zhangbin E. 1st Rd., Wenzai Vil., Xianxi Township, Changhua County 507002, Taiwan (R.O.C.)
台泥彰和綠能(股)公司 TAI NI ZHANG HE GREEN ENERGY CO., LTD.	彰化縣線西鄉塭仔村彰濱東一路 11 號 No. 11, Zhangbin E. 1st Rd., Wenzai Vil., Xianxi Township, Changhua County 507002, Taiwan (R.O.C.)
台泥嘉謙綠能(股)公司 TCC CHIA-CHIEN Green Energy Corporation LTD.	嘉義縣民雄鄉新生街 8 號 No. 8, Xinsheng St., Minxiong Township, Chiayi County 621021, Taiwan (R.O.C.)
嘉和綠能(股)公司 HIA-HO Green Energy Corporation	臺北市中山區中山北路二段 113 號 10 樓 10 F., No. 113, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104414, Taiwan (R.O.C.)
台泥雲開綠能(股)公司 TCC Yun-Kai Green Energy Corporation	臺北市中山區中山北路 2 段 113 號 10 樓 10 F., No. 113, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104414, Taiwan (R.O.C.)
台泥高誠綠能(股)公司 TCC Kao-Cheng Green Energy Corporation	高雄市林園區西溪里西溪路 251 號 No. 251, Xixi Rd., Linyuan Dist., Kaohsiung City 832007 , Taiwan (R.O.C.)
台泥南沖綠能(股)公司 TCC Nan-Chung Green Energy Corporation	臺南市仁德區一甲里太乙七街３６號 No. 36, Taiyi 7th St., Rende Dist., Tainan City 717019, Taiwan (R.O.C.)
台泥屏致綠能(股)公司 TCC Ping-Chih Green Energy Corporation	臺北市中山區中山北路 2 段 113 號 10 樓 10 F., No. 113, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104414, Taiwan (R.O.C.)

Appendix B

Location	EMISSIONS	tCO2(e)
台泥綠能(股)公司 TCC Green Energy Corporation	Direct Emissions (scope 1)	16.4204
	Indirect Emissions from Imported Energy (scope 2) - Location Based	428.9797
台泥蓮信綠能(股)公司 TCC LIEN-HSIN Green Energy Corporation LTD.	Direct Emissions (scope 1)	114.1253
	Indirect Emissions from Imported Energy (scope 2) - Location Based	5,986.6425
台泥東立綠能(股)公司 TAI NI DONG LI GREEN ENERGY CO., LTD.	Direct Emissions (scope 1)	26.3244
	Indirect Emissions from Imported Energy (scope 2) - Location Based	202.0733
彰旺風力發電(股)公司 CHANG-WANG Wind Power Co., Ltd.	Direct Emissions (scope 1)	354.9334
	Indirect Emissions from Imported Energy (scope 2) - Location Based	100.1088
台泥嘉謙綠能(股)公司 TCC CHIA-CHIEN Green Energy Corporation LTD.	Direct Emissions (scope 1)	7.1809
	Indirect Emissions from Imported Energy (scope 2) - Location Based	34.3262
台泥高誠綠能(股)公司 TCC Kao-Cheng Green Energy Corporation	Direct Emissions (scope 1)	0.0625
	Indirect Emissions from Imported Energy (scope 2) - Location Based	3.3654
台泥南沖綠能(股)公司 TCC Nan-Chung Green Energy Corporation	Direct Emissions (scope 1)	0.0625
	Indirect Emissions from Imported Energy (scope 2) - Location Based	0.0000
石門綠能(股)公司 SHI MEN GREEN ENERGY CO., LTD.	No emission data from the companies listed on the left due to unverifiable.	
和平海洋再生資源(股)公司 HO-PING Ocean Renewable Resource Corporation		
台泥彰和綠能(股)公司 TAI NI ZHANG HE GREEN ENERGY CO., LTD.		
嘉和綠能(股)公司 HIA-HO Green Energy Corporation		
台泥雲開綠能(股)公司 TCC Yun-Kai Green Energy Corporation		
台泥屏致綠能(股)公司 TCC Ping-Chih Green Energy Corporation		

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the TCC Information Systems Corp 2025 GHG Report produced by TCC Information Systems Corp, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and its principles.
Lead Verifier	Steven Cheng
Independent Reviewer	Bruce Chien
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-16
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in TCC Information Systems Corp. This 3rd party Verification Opinion has been prepared for TCC Information Systems Corp only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by TCC Information Systems Corp is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 834720 Dated 2026-03-16

Verification Engagement

Organization	TCC Information Systems Corp 臺泥資訊股份有限公司
Responsible party	TCC Information Systems Corp 臺泥資訊股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Reasonable for direct GHG emissions and indirect GHG emissions from imported energy
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: TCC Information Systems Corp is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		TCC Information Systems Corp 臺泥資訊股份有限公司 9F., No. 113, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104414, Taiwan 104414 台北市中山區中山北路 2 段 113 號 9 樓
Organizations GHG Report containing GHG Statement		Y2025 年度 GHG 報告書_台訊 Y2025 年度 GHG 排放清冊_台訊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Information system construction and maintenance services
Operational Boundary	Scope 1 Direct GHG emissions	• Stationary combustion • Fugitive (anthropogenic systems)
	Scope 2 Electricity indirect GHG emissions	Imported Electricity
	Exclusion from operational Boundary	N/A
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition
	Reporting period	2025-01-01 to 2025-12-31

Category	tonnes CO_2e
Scope 1: Direct GHG emissions	15.0631
Scope 2: Electricity indirect GHG emissions - Location Based	145.1128
Total (location based)	160.176

Appendix A

Location	Address
台北總部	臺北市中山區中山北路 2 段 113 號 9 樓
台中辦公室	台中市大雅區中清路三段 785 號
台中辦公室	台中市文心路一段 218 號 18 樓之 2
高雄辦公室	高雄市前鎮區一心一路 243 號 8 樓之 2
宜蘭辦公室	宜蘭縣蘇澳鎮永昌路 46 號
福州台泥軟件科技有限公司東莞辦公室	廣東省東莞市南城區黃金一路天安數碼城 B2 棟 1401 台泥水泥

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Y2025 GHG Report_20260127 produced by TCC Asset Management & Development Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2)	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and its principles.
Lead Verifier	Dorina Yang
Independent Reviewer	Wendy Shen
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-17
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in TCC Asset Management & Development Corporation. This 3rd party Verification Opinion has been prepared for TCC Asset Management & Development Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by TCC Asset Management & Development Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 835176 Dated 2026-03-17

ANAB
ANSI National Accreditation Board
ACCREDITED
ISO 14065
VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	TCC Asset Management & Development Corporation 台泥資產管理開發股份有限公司
Responsible party	TCC Asset Management & Development Corporation 台泥資產管理開發股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Reasonable for direct GHG emissions and indirect GHG emissions from imported energy
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation • Activity data was verified through records, utility bills, invoices, etc • Secondary data used in calculations were verified through visiting the respective sites and accessing those references
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: TCC Asset Management & Development Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		TCC Asset Management & Development Corporation 台泥資產管理開發股份有限公司 10F., No. 113, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104414, Taiwan 104414 臺北市中山區中山北路二段 113 號 10 樓
Organizations GHG Report containing GHG Statement		Y2025 GHG Report_20260127 Y2025 GHG Inventory_20260127
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Real Estate Development and Leasing
Operational Boundary	Scope 1 Direct GHG emissions	Fugitive (anthropogenic systems)
	Scope 2 Electricity indirect GHG emissions	Imported Electricity
	Exclusion from operational Boundary	N/A
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition
	Reporting period	2025-01-01 to 2025-12-31

Category	**tonnes CO_2e**
Scope 1: Direct GHG emissions	0.0002
Scope 2: Electricity indirect GHG emissions - Location Based	2.7014
Scope 2: Electricity indirect GHG emissions - Market Based	2.7014
Total (location based)	2.702
Total (market based)	2.702

Appendix A

Location	Address
總公司(登記代表號)	104414 臺北市中山區中山北路二段 113 號 10 樓
辦公室	104418 臺北市中山區中山北路二段 96 號 11 樓 1105 室
空地(出租停車場)	臺灣臺北市信義區逸仙段二小段 7 地號, 7-7 地號, 7-8 地號

Verification Opinion

<Verified as Satisfactory >	
Based on the process and procedures conducted, the GHG statement contained in the GHG Report 台灣通運倉儲股份有限公司、台捷通運股份有限公司 2025 年度溫室氣體盤查報告書 produced by 台灣通運倉儲股份有限公司:	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition.
Lead Verifier	Daniel Huang
Independent Reviewer	Jay Tseng
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-27
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2F, No. 37, Jihu Rd., Neihu Dist., Taipei City 114700, Taiwan (R.O.C.)	

NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch is independent to and has no financial interest in Taiwan Transport & Storage Corporation. This 3rd party Verification Opinion has been prepared for Taiwan Transport & Storage Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Group Singapore Pte. Ltd. Taiwan Branch has assumed that all information provided to it by Taiwan Transport & Storage Corporation is true, accurate and complete. BSI Group Singapore Pte. Ltd. Taiwan Branch accepts no liability to any third party who places reliance on this statement.

Certificate Number and date of issuance of opinion: CFV 802915 Dated 2026-03-27

Verification Engagement

Organization	Taiwan Transport & Storage Corporation
Responsible party	Taiwan Transport & Storage Corporation
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Reasonable
Verification evidence gathering procedures	Based on Reasonable Level of Assurance • Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation • Activity data verified via consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: *Taiwan Transport & Storage Corporation* is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Taiwan Transport & Storage Corporation 10F. No. 16-5, Dehui St. Zhongshan Dist. Taipei City 104230 Taiwan
Organizations GHG Report containing GHG Statement		台灣通運倉儲股份有限公司、台捷通運股份有限公司 2025 年度溫室氣體盤查報告書 台通 2025 年度盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities:		Transportation.
Operational Boundary:	Scope 1: Direct GHG emissions	Stationary combustion Mobile combustion Fugitive (anthropogenic systems)
	Scope 2: Electricity indirect GHG emissions	Imported Electricity
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition
	Reporting period	01/01/2025 to 31/12/2025

	$tCO_2(e)$
Scope 1: Direct GHG emissions	6,488.5603
Scope 2: Electricity indirect GHG emissions - Location Based	261.9339
Total (location based)	6,750.494

Appendix A

Location	Address
台北總公司(包含台捷通運股份有限公司)	台北市中山區德惠街 16-5 號 10 樓
蘇澳分公司	宜蘭縣蘇澳鎮永春路 80 號
蘇澳車場	蘇澳鎮永春段 550、551 地號
基隆營業站	新北市汐止區大同路一段 310 號
北區營業站/南崁倉	桃園市蘆竹區南山路二段 220 號
花蓮分公司	花蓮縣秀林鄉和平村和工五路 6 號
台中港分公司/大肚倉	台中市大肚區沙田路二段 399 巷 59 號
高雄分公司	高雄市仁武區鳳仁路 333 號
仁大倉庫	高雄市仁武區永宏巷 16-1 號
岡山營業站/岡山倉	高雄市岡山區嘉新東路 1 號
林園營業站/林園倉	高雄市林園區西溪路 251 號
花蓮停車場	花蓮縣秀林鄉和平村和工五路 6 號
麥寮辦公室	雲林縣麥寮鄉許厝寮段許厝寮小段 0657-0013 地號

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, there is no *(If Not Verified delete no)* evidence that the GHG statement contained in the GHG Report GB_HSEQ&SUSTAINABILITY_ATLANTE_GHG Report 2025_R01 produced by Atlante S.r.l.:	• is not materially correct and is not a fair representation of GHG data and information. • has not been prepared in accordance with ISO14064-1:2018, GHG Protocol and its principles
Lead Verifier	Mauro Bedetti
Independent Reviewer	Peter Stevens
Signed on behalf of BSI	 Matt Page, Senior Vice President, EMEA Assurance
Issue Date	4th March 2026
BSI Assurance UK Ltd, Kitemark Court, Davy Avenue, Milton Keynes, MK5 8PP, UK	
NOTE: BSI Assurance UK Ltd is independent to and has no financial interest in Atlante S.r.l. This 3rd party Verification Opinion has been prepared for Atlante S.r.l only for the purposes of verifying its statement relating to its GHG emissions described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd has assumed that all information provided to it by Atlante S.r.l is true, accurate and complete. BSI Assurance UK Ltd accepts no liability to any third party who places reliance on this statement.	

Verification Opinion Reference: CFV 829611 04032026

Verification Engagement

Organization	Atlante S.r.l.
Responsible party	Atlante S.r.l.
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO14064-1:2018 and GHG Protocol the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees' observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Atlante S.r.l. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI Assurance UK Ltd is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Atlante S.r.l.
Organizations GHG Report containing GHG Statement		GB_HSEQ&SUSTAINABILITY_ATLANTE_GHG Report 2025_R01
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities:		Engineering services for energy storage
Reporting Boundary:	Direct GHG Emissions (Scope 1)	Stationary & mobile combustion Refrigerants
	Direct GHG Removals (Scope 1)	---
	Indirect GHG Emissions from imported energy (Scope 2)	Purchased electricity
	Indirect GHG emissions from transportation (Scope 3)	Upstream transportation Business travel and employee commuting
	Indirect GHG emissions from products used by organization (Scope 3)	Purchased goods and services Capital goods (other than investment in buildings)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	---
	Indirect GHG emissions from other sources (scope 3)	---
Exclusions from Reporting Boundary: *(If no exclusions remove this section)*		Cat.4 Capital goods (investment in buildings) Cat.5 Organization that provides holding services Cat.6 not applicable
Criteria for developing the organizational GHG Inventory:		ISO14064-1:2018 GHG Protocol
Reporting Period		1-Jan-2025 to 31-Dec-2025

ISO14064-1:2018

tCO2(e)	**Location Based**	**Market Based**
Direct Emissions (scope 1) non biomass	1,4	1,4
Removals	0	0
Indirect Emissions from Imported Energy (scope 2)	298,1	118,7
Indirect GHG emissions from transportation (Scope 3)	340,2	340,2
Indirect GHG emissions from products used by organization (Scope 3)	3.280,9	3.280,9
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	---	---
Indirect GHG emissions from other sources (scope 3)	---	---
Total	**3.920,6**	**3.741,2**

GHG Protocol

	tCO2(e)
Direct Emissions (scope 1)	1,4
Indirect Emissions from Imported Energy (scope 2) - Location Based	298,1
Indirect Emissions from Imported Energy (scope 2) - Market Based	118,7
Indirect GHG emissions from transportation (Scope 3)	3.621,1
Total (location based)	3.920,6
Total (market based)	3.741,2
Off setts purchased	---

Note 1: Minor differences at totals may arise from decimal rounds up.

Appendix A

Legal Entity	Country	City	Office Address
Atlante S.r.l.	Italy	Milan	Piazzale Lodi, 3
	Italy	Rome	Via Vittorio Veneto, 54/B
	Italy	Turin	Corso Mortara 22
Atlante Italia S.r.l.	Italy	Milan	Piazzale Lodi, 3
	Italy	Rome	Via Vittorio Veneto, 54/B
	Italy	Turin	Corso Mortara 22
Atlante France SAS	France	Paris	93 Bd Haussmann
	France	Sophia Antipolis - Valbonne	535 Route Des Lucioles
Atlante Iberia SL	Spain	Barcelona	AV MADRID NUM.95/97 P.5 PTA.3 DESPACHO
	Spain	Madrid	Spaces Jose Abscal, Jose Abscal 41
Atlante Infra Portugal S.A.	Portugal	Algés (Lisboa)	Torre de Monsanto Rua Afonso Praça, nº 30
	Portugal	Vila Nove de Gaia (OPorto)	Lake Towers - Edifício D - Rua Daciano Baptista Marques 245

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report "NHOA Energy S.r.l. 2025 GHG Inventory – vfinal" produced by NHOA Energy s.r.l:	• is not materially correct and is not a fair representation of GHG data and information. • has not been prepared in accordance with ISO14064-1:2018 and its principles
Lead Verifier	Mauro Bedetti
Independent Reviewer	Pete Stevens
Signed on behalf of BSI	 Matt Page, Senior Vice President, EMEA Assurance
Issue Date	4th March 2026
BSI Assurance UK Ltd, Kitemark Court, Davy Avenue, Milton Keynes, MK5 8PP, UK	
NOTE: BSI Assurance UK Ltd is independent to and has no financial interest in NHOA Energy s.r.l.. This 3rd party Verification Opinion has been prepared for NHOA Energy S.r.l only for the purposes of verifying its statement relating to its GHG emissions described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd has assumed that all information provided to it by NHOA Energy s.r.l is true, accurate and complete. BSI Assurance UK Ltd accepts no liability to any third party who places reliance on this statement.	

Verification Opinion Reference: CFV 829611 04032026

UKAS VALIDATION & VERIFICATION 0003

Verification Engagement

Organization	NHOA Energy S.r.l.
Responsible party	NHOA Energy S.r.l.
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO14064-1:2018 and GHG Protocol the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees' observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance *verification.*	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: NHOA Energy S.r.l. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI Assurance UK Ltd is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		NHOA Energy S.r.l.
Organizations GHG Report containing GHG Statement		NHOA Energy S.r.l. 2025 GHG Inventory - vfinal
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary *(if boundary is only the one site listed above this row can be removed)*		See Appendix A
Scope of activities:		Engineering services for Energy storage.
Reporting Boundary:	Direct GHG Emissions (Scope 1)	Stationary and mobile combustion Refrigerants
	Direct GHG Removals (Scope 1)	---
	Indirect GHG Emissions from imported energy (Scope 2)	Purchased electricity
	Indirect GHG emissions from transportation (Scope 3)	Upstream transportation and distribution Business travel and employee commuting
	Indirect GHG emissions from products used by organization (Scope 3)	Purchased goods and services (including waste management Capital goods (other than investment in buildings)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Use phase and end-of-life of energy storage systems
	Indirect GHG emissions from other sources (scope 3)	---
Exclusions from Reporting Boundary:		Cat.4 Capital goods (investment in buildings Cat.6 not applicable
Criteria for developing the organizational GHG Inventory:		ISO14064-1:2018 GHG Protocol
Reporting Period		1-Jan-2025 to 31-Dec-2025

ISO 14064-1:2018

tCO2(e)	**Location Based**	**Market Based**
Direct Emissions (scope 1) non biomass	95,2	95,2
Removals	0	0
Indirect Emissions from Imported Energy (scope 2)	159,5	26,3
Indirect GHG emissions from transportation (Scope 3)	3.881,6	3.881,6
Indirect GHG emissions from products used by organization (Scope 3)	37.782,1	37.782,1
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	80.557,1	80.557,1
Indirect GHG emissions from other sources (scope 3)	---	---
Total	**122.475,5**	**122.342.3**

GHG Protocol

	tCO2(e)
Direct Emissions (scope 1)	95,2
Indirect Emissions from Imported Energy (scope 2) - Location Based	159,5
Indirect Emissions from Imported Energy (scope 2) - Market Based	26,3
Indirect GHG emissions from transportation (Scope 3)	122.220,8
Total (location based)	122.475,5
Total (market based)	122.342.3
Off setts purchased	---

Note 1: Minor differences at totals may arise from decimal rounds up.

Appendix A

Legal Entity	Country	City	Office Address
NHOA Energy S.r.l.	Italy	Milan	Piazzale Lodi, 3, 20137
		Cosio Valtellino	Via dei Boschi Vecchi, 23013
		Turin	Corso Mortara 22, 10149
NHOA Americas LLC	United States of America	Houston, Texas	2000 West Loop S Suite 1310 United States
NHOA Australia Pty Ltd	Australia	Perth	Level 29 77 St Georges Terrace, WA 6000
		Melbourne	Level 23 Tower 5, 727 Collins Street, VIC 3008
NHOA Taiwan Ltd	Chinese Taipei	Taipei	11 F., No. 113, Sec. 2, Zhongshan N. Rd., Zhongshan Dist.
NHOA UK Ltd	United Kingdom	Bristol	St Matthews House, Quays Office Park, Conference Avenue, Portishead, BS20 7LZ
NHOA Latam S.A.C.	Peru	San Isidro, Lima	Av. Alvarez Calderon, 185, 15073
NPD Italy 1 S.r.l.	Italy	Milan	Piazzale Lodi, 3, 20137
NHOA Belgium SRL	Belgium	Watermael-Boitsfort (Bruxelles)	Chau. de la Hulpe 178, 1170
New Horizons Ahead Energy Spain SL	Spain	Madrid	Paseo de la Castellana 59, 28046
Comores Énergies Nouvelles S.A.R.L.	Comores	Moroni	Ridjal Building, Moroni - Dar Saanda, PO 2223

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report NHOA S.A. 2025 GHG Inventory - vfinal produced by NHOA S.A.:	• is not materially correct and is not a fair representation of GHG data and information. • has not been prepared in accordance with ISO14064-1:2018, GHG Protocol and its principles
Lead Verifier	Mauro Bedetti
Independent Reviewer	Pete Stevens
Signed on behalf of BSI	 Matt Page, Senior Vice President, EMEA Assurance
Issue Date	4th March 2026
BSI Assurance UK Ltd, Kitemark Court, Davy Avenue, Milton Keynes, MK5 8PP, UK	
NOTE: BSI Assurance UK Ltd is independent to and has no financial interest in NHOA S.A.. This 3rd party Verification Opinion has been prepared for NHOA S.A. only for the purposes of verifying its statement relating to its GHG emissions described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd has assumed that all information provided to it by NHOA S.A. is true, accurate and complete. BSI Assurance UK Ltd accepts no liability to any third party who places reliance on this statement.	

Verification Opinion Reference: CFV 829611 04032026

UKAS VALIDATION & VERIFICATION 0003

Verification Engagement

Organization	NHOA S.A.
Responsible party	NHOA S.A.
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO14064-1:2018 and GHG Protocol the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees' observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: NHOA S.A. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI Assurance UK Ltd is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		NHOA S.A.
Organizations GHG Report containing GHG Statement		NHOA S.A. 2025 GHG Inventory – vfinal
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities:		Engineering services for energy storage.
Reporting Boundary:	Direct GHG Emissions (Scope 1)	Stationary and mobile combustion Refrigerants
	Direct GHG Removals (Scope 1)	---
	Indirect GHG Emissions from imported energy (Scope 2)	Purchased electricity
	Indirect GHG emissions from transportation (Scope 3)	Upstream transportation
	Indirect GHG emissions from products used by organization (Scope 3)	Purchased goods and services Capital goods (other than investment in buildings)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	---
	Indirect GHG emissions from other sources (scope 3)	---
Exclusions from Reporting Boundary: *(If no exclusions remove this section)*		Cat.4 Capital goods (investment in buildings) Cat.5 Organisation that provides holding services Cat.6 Not applicable
Criteria for developing the organizational GHG Inventory:		ISO14064-1:2018 GHG Protocol
Reporting Period		1-Jan-2025 to 31-Dec-2025

ISO 14064-1:2018

tCO2(e)	**Location Based**	**Market Based**
Direct Emissions (scope 1) non biomass	4,6	4,6
Removals	0	0
Indirect Emissions from Imported Energy (scope 2)	9,6	4,4
Indirect GHG emissions from transportation (Scope 3)	6,1	6,1
Indirect GHG emissions from products used by organization (Scope 3)	354,3	354,3
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	---	---
Indirect GHG emissions from other sources (scope 3)	---	---
Total	**374,6**	**369,4**

GHG Protocol

	tCO2(e)
Direct Emissions (scope 1)	4,6
Indirect Emissions from Imported Energy (scope 2) - Location Based	9,6
Indirect Emissions from Imported Energy (scope 2) - Market Based	4,4
Indirect GHG emissions from transportation (Scope 3)	360,4
Total (location based)	374,6
Total (market based)	369,4
Off setts purchased	---

Note 1: Minor differences at totals may arise from decimal rounds up.

Appendix A

NHOA S.A.	France	Paris	93 Bd Haussmann, 75008
NHOA Corporate S.r.l.	Italy	Milan	Piazzale Lodi, 3, 20137
		Turin	Corso Mortara 22, 10149

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the KUAN-HO REFRACTORIES INDUSTRY CORPORATION 2025 GHG Report produced by KUAN-HO REFRACTORIES INDUSTRY CORPORATION, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2)	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and its principles
Lead Verifier	Steven Cheng
Independent Reviewer	Jay Tseng
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-25
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in KUAN-HO REFRACTORIES INDUSTRY CORPORATION. This 3rd party Verification Opinion has been prepared for KUAN-HO REFRACTORIES INDUSTRY CORPORATION only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by KUAN-HO REFRACTORIES INDUSTRY CORPORATION is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 821664 Dated 2026-03-25

Verification Engagement

Organization	KUAN-HO REFRACTORIES INDUSTRY CORPORATION 光和耐火工業股份有限公司
Responsible party	KUAN-HO REFRACTORIES INDUSTRY CORPORATION 光和耐火工業股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Reasonable for direct GHG emissions and indirect GHG emissions from imported energy
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: KUAN-HO REFRACTORIES INDUSTRY CORPORATION is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		KUAN-HO REFRACTORIES INDUSTRY CORPORATION 光和耐火工業股份有限公司 No. 932, Chienfeng Rd., Toufen City, Miaoli County, Taiwan (R.O.C.) 苗栗縣頭份市尖豐路 932 號
Organizations GHG Report containing GHG Statement		光和耐火 2025 年 GHG Protocol-溫室氣體盤查報告書 光和耐火 2025 年 GHG Protocol-總盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Design installation furnace linings and production of refractory materials
Operational Boundary	Scope 1 Direct GHG emissions	• Stationary combustion • Mobile combustion • Industrial processes (anthropogenic systems) • Fugitive (anthropogenic systems)
	Scope 2 Electricity indirect GHG emissions	Imported Electricity
	Exclusion from operational Boundary	N/A
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition
	Reporting period	2025-01-01 to 2025-12-31

Category	tonnes CO_2e
Scope 1: Direct GHG emissions	8,007.9393
Scope 2: Electricity indirect GHG emissions - Location Based	2,035.8793
Total (location based)	10,043.819

Appendix A

Location	Address
苗栗總廠	苗栗縣頭份市尖豐路 932 號
高雄辦公室	高雄市小港區店中路 48 巷 26 號一樓

GHG Protocol

Precision Machinery Research & Development Center

溫室氣體查驗意見書

證號 GHGV25010004

能元科技股份有限公司南科廠

741 臺南市善化區大利二路 10 號

經本中心依據 ISO 14064-3：2019 完成查驗並符合下列標準要求

Greenhouse Gas Protocol

2025 年溫室氣體排放資訊

直接溫室氣體排放量 4,656.7730 公噸二氧化碳當量

間接溫室氣體排放量 59,949.4312 公噸二氧化碳當量

總溫室氣體排放量 64,606.204 公噸二氧化碳當量

簽署人 李健軒

日期： 2026 年 3 月 31 日

版次：第 1 版

財團法人精密機械研究發展中心

台中市西屯區工業 37 路 27 號.

TEL:886-4-23599009 FAX:886-4-23598847

PMC 已查驗能元科技股份有限公司南科廠之溫室氣體聲明，期間為 2025 年 1 月 1 日至 2025 年 12 月 31 日之溫室氣體排放量、移除量與儲存，其中包括以下：

單位：公噸二氧化碳當量

範疇		溫室氣體排放量
直接溫室氣體排放 (範疇一)		4,656.7730
能源之間接溫室氣體排放 (範疇二)	在地基準(Location-based)	21,279.9266
	市場基準(Market-based)	20,975.1446
其他間接溫室氣體排放 (範疇三)		38,974.2866

*NS: Non-significant. N/A: Not available.

查驗準則： Greenhouse Gas Protocol／ISO 14064-3：2019

查驗範圍： 涵蓋能元科技股份有限公司南科廠設於臺南市善化區大利二路 10 號

查驗數據： 採 IPCC 2021 年第六次評估報告公告之 GWP 值彙總排放量

保證等級： 合理保證等級(範疇一及範疇二)/有限保證等級(範疇三)

查驗意見： PMC 根據 ISO 14064-3：2019 溫室氣體聲明之查驗規範與指引執行查驗，並有充分證據顯示申請廠商之溫室氣體聲明不具實質差異，並公正地呈現溫室氣體數據及相關資訊。

【保密性聲明】

此報告及附件可能包含屬於申請廠商之機密資訊，未經其書面同意，其他個人、團體或公司禁止自行複製或發行。

【利益衝突迴避聲明】

(一)此報告及附內容完全依照 ISO 之標準方法與程序等相關規定，秉持公正、誠實之原則進行查驗作業。絕無虛偽不實，如有違反，本機構接受本國依法令所為之行政處分及刑事處罰。

(二)本機構人員瞭解自身受政府機關委任從事公務，亦屬於刑法上之公務員，並瞭解刑法上圖利罪、公務員登載不實偽造罪條例之相關規定，如有違反，亦為刑法及貪污治罪條例之適用對象，願受最嚴厲之法律制裁。

(三)保證本機構與受查驗單位並無財務投資之關係，且符合主管機關對利益衝突迴避之求。如有違反前述事實情事查驗屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

GHG Protocol

Precision Machinery Research & Development Center

Verification Opinion Statement of Greenhouse Gas

Certificate Number GHGV25010004

E-One Moli Energy Corp. Tainan Plant

No. 10, Dali 2nd Rd., Shanhua Dist., Tainan City 741, Taiwan (R.O.C.)

The center has completed verification in accordance with ISO 14064-3:2019 and complies with the following standard requirements

Greenhouse Gas Protocol

GHG Emissions Inventory Report of 2025

Direct GHG Emissions	4,656.7730 tonnes of CO_2e
Indirect GHG Emissions	59,949.4312 tonnes of CO_2e
Total GHG Emissions	64,606.204 tonnes of CO_2e

Signed for Kevin Lee.

Executive Vice President, Kevin Lee

Issued Date: 31st March 2026

Edition: 1st edition

Precision Machinery Research and Development Center
No.27, 37th Road, Taichung Industrial Park, Taichung, Taiwan
TEL:886-4-23599009 FAX:886-4-23598847

PMC has verified the Greenhouse Gas Statement of E-One Moli Energy Corp. Tainan Plant covering the greenhouse gas emissions, removals and storage from 1st January, 2025 to 31st December, 2025, including the following:

Unit: tonnes of CO_2e

Scope		GHG Emissions
Direct GHG Emissions (Scope 1)		4,656.7730
Indirect GHG Emissions from Purchased Energy (Scope 2)	Location-based	21,279.9266
	Market-based	20,975.1446
Other Indirect GHG Emissions (Scope 3)		38,974.2866

*NS: Non-significant. N/A: Not available.

Verification Criteria:	Greenhouse Gas Protocol / ISO 14064-3:2019
Verification Scope:	Covers E-One Moli Energy Corp. Tainan Plant located at No. 10, Dali 2nd Rd., Shanhua Dist., Tainan City 741, Taiwan (R.O.C.)
Verification Data:	The GWP defined in IPCC AR6 (2021) has been chosen and correctly referred by the organization.
Level of Assurance:	Reasonable Level of Assurance (Scope 1 and Scope 2) / Limited Level of Assurance (Scope 3)
Verification Opinions:	PMC performs verification of greenhouse gas in accordance with ISO 14064-3:2019, and has sufficient evidence to show that there is no material misstatement in the applicant's Greenhouse Gas Statement, and fairly presents greenhouse gas data and related information.

【Confidentiality Statement】

This report and attachments may contain confidential information belonging to the applicant and may not be copied or distributed by other individuals, groups or companies without written consent.

【Conflict of Interest Avoidance Statement】

(1) This report and the attachments are fully in accordance with ISO standard methods and procedures and other relevant regulations, and the verification work is conducted in accordance with the principles of fairness and honesty. There is absolutely no hypocrisy. If there is any violation, the organization will accept administrative sanctions and criminal penalties imposed by the country in accordance with the laws.

(2) The personnel of this organization understand that they are appointed by government agencies to perform official duties and are also civil servants under criminal law, and understand the relevant provisions of the criminal law on the crime of profiteering and the crime of public servants publishing falsehoods and forgery. Any violation will also be subjected to the criminal law and the corruption crime ordinance, and are willing to be subjected to the most severe legal sanctions.

(3) Ensure that this organization has no financial investment relationship with the unit subject to verification, and that it meets the requirements of the competent authority to avoid conflicts of interest. If any violation of the above-mentioned facts is verified to be true, this report and the contents of the attachments are willing to be determined as invalid by the competent authority.

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the 2025 GHG Report produced by Hoping Industrial Port Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2)	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard Revised Edition and its principles.
Lead Verifier	Dorina Yang
Independent Reviewer	Eric Su
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-16
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Hoping Industrial Port Corporation. This 3rd party Verification Opinion has been prepared for Hoping Industrial Port Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Hoping Industrial Port Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 801780 Dated 2026-03-16

ANAB
ANSI National Accreditation Board
ACCREDITED
ISO 14065
VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	Hoping Industrial Port Corporation 和平工業區專用港實業股份有限公司
Responsible party	Hoping Industrial Port Corporation 和平工業區專用港實業股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Reasonable for direct GHG emissions and indirect GHG emissions from imported energy
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records etc. • Secondary data used in calculations were verified against their respective references.
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Hoping Industrial Port Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Hoping Industrial Port Corporation 和平工業區專用港實業股份有限公司 No. 6, Hegong 5th Rd., Xiulin Township, Hualien County 972005, Taiwan 972005 花蓮縣秀林鄉和平村和工五路 6 號
Organizations GHG Report containing GHG Statement		2025 GHG Report_20260130 2025 GHG inventory_20260130
Organizational Boundary		Operational Control
Scope of activities		Port Operations and Cargo Handling
Operational Boundary	Scope 1 Direct GHG emissions	Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Scope 2 Electricity indirect GHG emissions	Imported Electricity
	Exclusion from operational Boundary	N/A
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition
	Reporting period	2025-01-01 to 2025-12-31

Category	**tonnes CO_2e**
Scope 1: Direct GHG emissions	636.7084
Scope 2: Electricity indirect GHG emissions - Location Based	2,318.0920
Total (location based)	2,954.8004