

Independent Verification Opinion

Verification Opinion No.:
C855912-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 08 May, 2026

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) of

Chang Wah Technology Co., Ltd.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Chang Wah Technology Co., Ltd. (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

Site	Address
Chang Wah Technology Co., Ltd. Plant 1	No. 24, Kaifa Rd., Nanzih Dist., Kaohsiung City, Taiwan (R.O.C.) No. 36, Jing 3rd Rd., Nanzih District, Kaohsiung City, Taiwan (R.O.C.)
Chang Wah Technology Co., Ltd. Plant 2	No. 16, East 7th Street, Nanzih District, Kaohsiung City, Taiwan (R.O.C.)
Chang Wah Technology Co., Ltd. Plant 3	No. 133, Jing 5th Rd., Nanzih District, Kaohsiung City, Taiwan (R.O.C.)

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation and indirect GHG emissions from products used by the Organization. The further descriptions for the Reporting Boundary listed in Appendix A.

Verification Criteria and GHG Programme

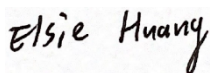
The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, CNS 14064-1:2021 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published on May 06, 2026 (9th Edition), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) GHG emissions and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

GHG Verifier :
Huang, Yi Zhu Elsie



For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>

DNV ZNATW-OP-F50, Rev.14, 2025-03

Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1st January, 2025 to 31st December, 2025, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

☐ Financial Management Control; ☒ Operational Management Control; ☐ Equity Share

GHGs Verified

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFC₅ ☒ PFC₅ ☒ SF₆ ☒ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	Total
1: Direct emissions	739.2613
2: Imported energy indirect emissions*	18,627.6948
3: Indirect GHG emissions from transportation	951.2826
4: Indirect GHG emissions from products used by organization	15,052.9824
5: Indirect GHG emissions associated with the use of products from the organization	-
6: Other Emission Sources	-

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

Type of Opinion

☒ unmodified ☐ modified ☐ adverse

APPENDIX A

The Reporting Boundary of Chang Wah Technology Co., Ltd. Greenhouse Gas Inventory Management Report (2025)

Category	Reporting Boundary
Direct GHG emissions and removals	Mainly from fuel consumption, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization. -Company vehicles 、 Forklifts -Emergency Generator -Sodium carbonate -Acetylene 、 Septic Tank 、 Refrigerant-containing equipment 、 Fire extinguishers
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity.
Transportation	Upstream Transportation and Distribution Downstream Transportation and Distribution Employee commuting Business travel
Products used by organization	Purchased goods -Raw materials -Purchased tap water -Emissions from upstream activities of purchased fuels or energy Waste generated in operations
The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.	

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