

OPINION

Greenhouse Gases Verification Opinion ISO 14064-1 : 2018

Gives to

UNIVACCO TECHNOLOGY INC.

Office Address

**NO. 381, 383, Mayou Rd., Madou Dist., Tainan City 721013,
Taiwan R.O.C.**

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019.
(detailed information please refer to next page)

| | | |
|---|----------|---|
| Report Year | : | 2024 |
| Greenhouse Gases | | |
| Direct Emissions | : | 17,370.3637 CO2-e Tonnes/ year |
| Energy Indirect Emissions(Category2) | : | 13,256.5273 CO2-e Tonnes/ year |
| Other Indirect Emissions (Category3-6) | : | 69,800.4786 CO2-e Tonnes/ year |
| Sum | : | 100,427.370 CO2-e Tonnes/ year |
| Materiality | : | 5% |
| Reasonable Assurance | : | Direct and Energy Indirect Emissions |
| Limited Assurance | : | Category3-6 |

Opinion No.: GHG-253715124

Version: V1.1

Verify Date: 2025-08-04

Issue Date: 2025-09-17

Verification Body
at TÜV NORD Taiwan Co., Ltd.



TÜV NORD Taiwan Co., Ltd.
Room A1, 9F, No.333, Sec.2,
Tun Hua S. Rd.
Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

TÜV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan www.tuv-nord.com/tw/en

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Appendix to Opinion No. GHG-253715124 ISO 14064-1 : 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as "TUV NORD") has been contracted with Univacco Technology Inc. (hereinafter referred to as "Univacco"), NO. 381, 383, Mayou Rd., Madou Dist., Tainan City 721013, Taiwan R.O.C. for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019. In the GHG Opinion in the form of GHG report covering GHG emissions of the period 2024-01-01 to 2024-12-31.

Roles and responsibilities

The management of Univacco 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.

TUV NORD conducted a third party verification to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Opinion for the period year 2024.

Level of Assurance

The level of assurance agreed are that of reasonable assurance for category 1 and 2; Limited level assurance from category 3 to 6.

Scope

Verification of GHG emissions within the organization's boundary and is based on ISO 14064-3:2019.

Location/Boundary of the activities:

| Company | Address |
|--|---|
| Univacco Technology Inc. | NO. 381, 383, Mayou Rd., Madou Dist., Tainan City 721013, Taiwan R.O.C. |
| | NO.301, Mayou Rd., Madou Dist., Tainan City 721013, Taiwan R.O.C |
| | NO.251, Mayou Rd., Madou Dist., Tainan City 721013, Taiwan R.O.C |
| | NO.57, Sec.2, Majia Rd., Madou Dist., Tainan City 721013, Taiwan R.O.C |
| | NO.570, Mayou Rd., Madou Dist., Tainan City 721013, Taiwan R.O.C |
| Materials Coating Technology Corporation | NO.303, Mayou Rd., Madou Dist., Tainan City 721013, Taiwan R.O.C |

- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2013 AR5 GWP values are applied in the inventory.
- GHG information for the following period was verified on 2025-07-09 to 2025-08-04

The GHG emissions are described as below:

| GHG emissions categorization | | Description | GHG emission (tonnes of CO ₂ e per year) |
|--|-------------------|---|--|
| Direct Emissions/ Category 1 | | Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization. | 17,370.3637 |
| Energy Indirect Emissions | Category 2 | Indirect GHG emissions from imported energy | 13,256.5273 |
| Indirect Emissions | Category 3 | Indirect GHG emissions from transportation | Undisclosed |
| | Category 4 | Indirect GHG emissions from products used by an organization | 69,800.4786 |
| | Category 5 | Indirect GHG emissions associated with the use of products from the organization | Undisclosed |
| | Category 6 | Other sources | Undisclosed |
| | | | |
| Direct Emissions and Indirect Emissions | | | 100,427.370 |
| Renewable Electricity with ISO 14064-1 Annex E | | | |
| Location-based approach(kWh) | | | 389,000.0000 |
| Market-based approach(kWh) | | | None |

The GHG emissions categorization are based on Annex B of ISO14064-1:2018.

Intended User of Verification Opinion: Organizations use for their own reference.

Confidentiality

The reports and appendix are not allowed to be edited, duplicated, or published without the clients' agreement.

Avoidance of Conflict of Interest

The reports was verified with fairness and honestly.

Verifiers Group

According as the above opinion were judgement by TUV NORD.

Verification Body
at TÜVNORD Taiwan Co., Ltd.



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