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Report No.：(TH24-229 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG24229-00

Verification Scope:	INTERNATIONAL UNITED TECHNOLOGY CO., LTD. No. 921, Bo'ai St., Zhubei City, Hsinchu County 302045, Taiwan (R.O.C.)
Verification Criteria:	ISO 14064-1：2018
Verification Objectives：	According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).
Data Period：	From January 1, 2024 to December 31, 2024 (The data being viewed is historical in nature)
Verification Data：	Direct GHG Emissions (Category 1): 289.1731 Ton CO_2e Energy Indirect GHG Emissions (Category 2): 1,504.8846 Ton CO_2e Indirect GHG Emissions (Category 3~6): 2,220.2209 Ton CO_2e

Global Warming Potential (GWP)：Refer to IPCC 2021 Year, the 6 assessment report

Statement Basis：This statement must be interpreted as a whole with the following.

GHG Inventory Report (Version： V ；Date： May 17, 2025)

GHG Inventory (Version： V ；Date： May 17, 2025)

Materiality： 5% (Category 1 and Category 2)

Type of Opinion： ☒Unqualified ☐Qualified (see the subsequent page) ☐Disclaim the issuance

Verification Conclusion: To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.
Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2.

Date of Issuance: Jun 10, 2025

APPROVED BY

Steven Huang
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

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Emissions Data for Each Category：

Category	Description of Content	GHG Emissions (Ton CO_2e)	Note
(Category 1) Direct GHG emissions	Stationary combustion sources, Fugitive emissions	289.1731	
(Category 2) Indirect GHG emissions from imported energy	Purchased electricity	1,504.8846	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream transportation, Downstream transportation, Employee commuting, Business travel	187.7572	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods, Capital goods, Waste treatment and transportation	2,031.7426	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	end-of-life treatment of sold products	0.7211	
(Category 6) Indirect GHG emissions from other sources	NS	-	

Biomass Burning Emission： 0.0000 Ton CO_2e

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Other Related Verification Information

Organization Boundaries：	**Operational control**
GHG Type：	**Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF_6), Nitrogen trifluoride (NF_3)**
Purpose of Intended Use:	**The organization voluntarily understand the status of greenhouse gas emissions as the basis for reduction strategies.** **(This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)**
Criteria For Significance of Indirect Emissions：	**- Identified stakeholder requirements: ☒Yes ☐No** **- Identified regulation requirements ：☒Yes ☐No** **- Identified magnitude of emissions ：☐Yes ☒No** **- Others：**
Purchased Power Factor:	**Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on April 14, 2025.**
Data Sources：	**☒ The primary data is collected from on-site operation activities.** **☒ Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Taiwan MOE Carbon footprint information network, UK Conversion factors, ECOINVENT DATABASE, etc.** **☐ Others：**
Verification Method:	**☒On-site**
Qualified Opinion：	**No**
Others：	**No**
Verification Date：	**April 15&18, 2025** **April 25, 2025**
Report Date：	**May 17, 2025**

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Verification Team and Technical Review

Lead Verifier：	**Nancy Chen**	**Signature：**
Verifier：	**Chia-Hung Hsu**	**Signature：**
Verifier：	**Cheng-Hao Chen**	**Signature：**
Independent Review：	**Shih-Ting Tseng**	**Signature：**

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.

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