



Certificate

Certificat

Report no.: (TH24-229 / version 1)

Greenhouse Gas Verification Report Opinion THGHGP24229-02

Verification Scope: INTERNATIONAL UNITED TECHNOLOGY CO., LTD.
NO. 921, BO'AI ST., ZHUBEI CITY, HSINCHU COUNTY 302045, TAIWAN (R.O.C.)

Verification Criteria: GHG Protocol

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 : January 01, 2025 to December 31, 2025 (The data being viewed is historical)

Verification Data :	Direct GHG Emissions(Scope 1) :	92.9393	tCO _{2e}
	Energy Indirect GHG Emissions (Scope 2, Location-based):	1,415.0322	tCO _{2e}
	Indirect GHG Emissions(Scope 3) :	2,044.9044	tCO _{2e}

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

Statement Basis : This statement must be interpreted in conjunction with the following content as a whole.
GHG Inventory Report (Version : 7 ; Date : 04 15, 2026)
GHG Inventory (Version : 7 ; Date : 04 15, 2026)

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 inventory data of Scope 1, Scope 2 are the reasonable assurance level and the inventory data of Scope 3 are the limited assurance level.

Date of Issuance: 05 06, 2026

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

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Emissions Data for Each Scope :

Scope	Description of Content	GHG Emissions (tCO ₂ e)	Note
(Scope 1) Direct GHG emissions	Stationary combustion sources, Fugitive emissions	92.9393	
(Scope 2) Indirect GHG emissions from imported energy	Purchased electricity	1,415.0322	Location-based
(Scope 3) Other Indirect GHG emissions	Category 1 Purchased goods and services	1,400.7555	
	Category 2 Capital goods	208.7852	
	Category 3 Fuel- and energy-related activities(not included in scope 1 or scope 2)	330.8512	
	Category 4 Upstream transportation and distribution	4.5143	
	Category 5 Waste generated in operations	11.6543	
	Category 6 Business travel	14.0549	
	Category 7 Employee commuting	72.9004	
	Category 8 Upstream leased assets	--	
	Category 9 Downstream transportation and distribution	0.7883	
	Category 10 Processing of sold products	--	
	Category 11 Use of sold products	--	
	Category 12 End-of-life treatment of sold products	0.6003	
	Category 13 Downstream leased assets	--	
	Category 14 Franchises	--	
	Category 15 Investments	--	

Biomass Burning Emission: 0.0000 tCO₂e

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Other Related Verification Information

Organization Boundaries :	operational control
GHG Type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), 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.)
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 :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Scope 3 (Category 1~15) emissions are calculated with estimated data. The secondary data sources are: Taiwan MOE Carbon footprint information network, UK Conversion factors, ECOINVENT 3.0, EEIO <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site : <input type="checkbox"/> Off-site :
Qualified Opinion :	NO
Others :	NO
Verification Date :	03 31, 2026 04 15, 2026
Report Date :	04 15, 2026



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Verification Team and Technical Review

Lead Verifier : Hsu, Chia-Hung

Signature: *Ch. Hsu*

Verifier : Susan Lee

Signature: *Susan Lee*

Independent Review : Shih-Ting Tseng

Signature: *Shih-Ting Tseng*

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.