Opinion TW26/00487GG

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

UMEC VIETNAM Co., Ltd.

Lot B(B1), Quang Chau Industrial Park, Nenh Ward, Bac Ninh Province, Viet Nam

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions
77.3975 tonnes of CO_2e
Indirect emissions
3,060.6356 tonnes of CO_2e
Direct emissions and indirect emissions
3,138.033 tonnes of CO_2e

Authorized by

Stephen Pao
Business Assurance Director
Date: 26 August 2026
Version 1

TGP56B-15-1 2601
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park,
Wu Ku District, New Taipei City 248016, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com

This Opinion is not valid without the full verification scope, objectives, criteria and findings available on the Opinion.

The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	0.9399
		Direct emissions from mobile combustion	1.1691
		Direct process emissions and removals from industrial processes	0.0000
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	75.2885
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect emissions from imported electricity	2,504.6390
	Transportation	Not assessed as significant indirect emission resources	-
	Products used by an organization	Emissions from purchased goods: fuels, imported electricity,and water	443.1853
		Emissions from the disposal of solid and liquid waste : waste generated and its transportation	112.8113
	Associated with the use of products from the organization	Not assessed as significant indirect emission resources	-
	Other sources	Not assessed as significant indirect emission resources	-
Direct emissions and indirect emissions			3,138.033

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by UMEC VIETNAM CO., LTD. (hereinafter referred to as “UMEC VIETNAM”), LOT B(B1) QUANG CHAU INDUSTRIAL PARK, NENH WARD, BAC NINH PROVINCE, VIET NAM, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of UMEC VIETNAM 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.
- The verification was based on the verification scope, objectives and criteria as agreed on 01 February 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 18 May 2026 to 23 June 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
  - Lot B(B1), Quang Chau Industrial Park, Nenh Ward, Bac Ninh Province, Viet Nam
- Types of GHGs included: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), Greenhouse Gas Emission Factor, MOENV(2024.02.05).
  - Indirect emissions:
    - Electricity emission factor is 0.6592 $kgCO_2e/kwh$ (Announced by Ministry of Natural Resources and Environment in 2024).
    - The secondary database has Carbon Footprint Information Platform by Taiwan MOENV, Ecoinvent 3.11 、2021 UK Government GHG Conversion Factors for Company Reporting.

- The level of assurance agreed is limited assurance.
- Materiality：5%
- The version of inventory sheet: 2026/06/23
- The version of GHG statement: 2026/06/23
- Intended user of the verification opinion: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that nothing has come to our attention to cause us to believe that the GHG statement is materially misstated.

- The greenhouse gas emissions is 3,138.033 metric tonnes of CO_2 equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO_2 equivalent

The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	0.9399
		Direct emissions from mobile combustion	1.1691
		Direct process emissions and removals from industrial processes	0.0000
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	75.2885
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect emissions from imported electricity	2,504.6390
	Transportation	Not assessed as significant indirect emission resources	-
	Products used by an organization	Emissions from purchased goods: fuels, imported electricity,and water	443.1853
		Emissions from the disposal of solid and liquid waste : waste generated and its transportation	112.8113
	Associated with the use of products from the organization	Not assessed as significant indirect emission resources	-
	Other sources	Not assessed as significant indirect emission resources	-
Direct emissions and indirect emissions			3,138.033

- The opinion of SGS is modified in accordance with the following described circumstances.
  - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
  - The verifier applies appropriate criteria for the material emissions, removals, or storage.
  - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
  - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
    - Supporting evidence has been supplied.
    - Emission coefficients has been updated.
    - The activity data has been revised based on supporting evidence.
- Retention Limitation:
  - N/A
- Additional Notes:
  - N/A

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of UMEC VIETNAM as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of clients.

Lead Verifier: Aiden Tseng

Verifier:

Shouk Lee

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at UMEC VIETNAM Co., Ltd., Lot B(B1), Quang Chau Industrial Park, Nenh Ward, Bac Ninh Province, Viet Nam, This opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.