

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

PYNMAX TECHNOLOGY CO., LTD.

No. 17, Yonggong 1st Rd., Yong'an Dist.,
Kaohsiung City, Taiwan (R.O.C)

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

WBCSD/WRI Greenhouse Gas (GHG) Protocol

Opinion Type: Modified

Direct emissions

680.2599 tonnes of CO₂e

Energy Indirect emissions

10,919.9362 tonnes of CO₂e

Other Indirect emissions

7,353.2552 tonnes of CO₂e

Direct emissions and indirect emissions

18,953.451 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 05 June 2026

Version 1

TGP56B-15-2 2601

SGS Taiwan Ltd.

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The data of the verification result of GHG emissions is described as below:

Operational boundaries		GHG Emissions (tonnes of CO ₂ e)
Inventory categories	Description	
Scope 1: Direct emissions from owned/controlled operations	The direct GHG emissions cover stationary, mobile, process and fugitive emission sources.	680.2599
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling	The indirect energy GHG emissions cover energy such as electricity and steam.	10,919.9362
Upstream scope 3 emissions		
Category 1: Purchased goods and services	Comprehensive procurement scope for 2025, including BOM materials (Direct/Indirect), Packaging, Facility MRO, and Subcontracting services.	4,467.8162
Category 2: Capital goods	Procurement of machinery, equipment, and molds exceeding NT\$80,000 in 2025 shall be recognized as fixed assets.	36.6970
Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2)	Indirect greenhouse gas emissions generated from the procurement of electricity, water, LPG, natural gas, diesel, and motor gasoline in 2025.	2,621.0705
Category 4: Upstream transportation and distribution	2025 Annual consumption of production-related raw materials (chips and non-chips), consumables, packaging, and gas cylinders; capital goods (including machinery, equipment, and molds with a purchase amount of NT\$80,000 or more to be capitalized); and transportation status of waste disposal to treatment facilities.	88.5253
Category 5: Waste generated in operations	Waste generated during 2025 (including General Industrial Waste and General Waste)	27.9576
Category 6: Business travel	GHG emissions generated from employees' business activities in 2025 using transportation owned or operated by third-party providers. The inventory scope includes travel via taxi, high-speed rail (HSR), private/rental cars, airplanes, and trains.	1.1851
Category 7: Employee commuting	GHG emissions from employee commuting in 2025, encompassing travel between employees' residences and the workplace. This includes emissions from various	106.8597

Operational boundaries		GHG Emissions (tonnes of CO ₂ e)
Inventory categories	Description	
	modes of transportation, such as automobiles, buses, and rail systems.	
Category 8: Upstream leased assets	Upstream leased assets involved in operational processes during the 2025 fiscal year, encompassing leased vehicles, water dispensers, office equipment (OA machines), portable toilets, floor mats, and other short-term leased equipment.	0.2224
Downstream scope 3 emissions		
Category 9: Downstream transportation and distribution	GHG emissions from product transportation in 2025, covering land, sea, and air freight.	2.5730
Category 10: Processing of sold products	NA	-
Category 11: Use of sold products	NA	-
Category 12: End-of-life treatment of sold products	NA	-
Category 13: Downstream leased assets	NA	-
Category 14: Franchises	NA	-
Category 15: Investments	Encompassing associated enterprises in which the Company holds equity investments but lacks operational control, and which are not included in the consolidated financial statements.	0.3484
Direct emissions and indirect emissions		18,953.451

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

ISO 14064-3:2019

as provided by PYNMAX TECHNOLOGY CO., LTD. (hereinafter referred to as “PYNMAX”), No. 17, Yonggong 1st Rd., Yong'an Dist., Kaohsiung City, Taiwan (R.O.C), in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of PYNMAX 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 21 October 2025.
- Verification Criteria: WBCSD/WRI Greenhouse Gas (GHG) Protocol
- Verification Period: 05 February 2026 to 13 March 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
 - No.17-1, 17-2, Yonggong 1st Rd., Yong'an Dist., Kaohsiung City, Taiwan (R.O.C)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - The secondary database has Carbon Footprint Information Platform, HSR emission factor: Sourced from the official THSR website, Simapro9.5.0.0, GZA Scope3 Calculator (V3.0).
- The level of assurance for scope 1 and scope 2 agreed is that of reasonable assurance. scope 3 agreed is that of limited assurance.

- Materiality : 5%
- The version of inventory sheet: 2026.03.13
- The version of GHG statement: V3_20260319
- 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 the GHG emissions of scope 1 and scope 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for scope 3 is materially misstated

- The greenhouse gas emissions is 18,953.451 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

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Operational boundaries		GHG Emissions (tonnes of CO ₂ e)
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Category 13: Downstream leased assets	NA	-
Category 14: Franchises	NA	-
Category 15: Investments	Encompassing associated enterprises in which the Company holds equity investments but lacks operational control, and which are not included in the consolidated financial statements.	0.3484
Direct emissions and indirect emissions		18,953.451

- 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 WBCSD/WRI Greenhouse Gas (GHG) Protocol standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Adequate evidence has been provided to support the amended opinions.
 - The activity data has been revised based on supporting evidence.
 - GHG report/inventory has been supplemented and revised based on supporting evidence.
- Retention Limitation:
 - Regarding the Scope 3 data derived from the GZA Scope 3 Calculator (V3.0), it has been verified that the estimation is based on the Environmentally Extended Input-Output (EEIO) model. Given the closed nature of the tool's computational logic, the verification focused on ensuring the accuracy of the data input and output, as well as confirming that the citation process complied with the tool's operational guidelines.
- Additional Notes:
 - NA

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 PYNMAX as a whole.

Verifier Group

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

Lead Verifier:

Handwritten signature of Carol Chen in black ink.

Verifier:

Handwritten signature of Showk Lee in black ink.

Verifier:

Handwritten signature of Angelia Hsu in blue ink.

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 PYNMAX TECHNOLOGY CO., LTD., No. 17, Yonggong 1st Rd., Yong'an Dist., Kaohsiung City, Taiwan (R.O.C), 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.