Taiwan Electric Research & Testing Center Greenhouse Gas Verification Opinion

Opinion No.: 12G0018-20241

This is to verify that

Lien Hwa Industrial Holdings Corporation

10F, No.209, Sec.1 Nangang Rd., Nangang Dist., Taipei City 115, Taiwan (R.O.C.)

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

Verification principle: ISO 14064-1: 2018/CNS 14064-1: 2021

Location boundaries: Lien Hwa Industrial Holdings Corporation (LHIHC)

Lien Hwa Property Development Corporation (LHPD)

Lien Hwa Milling Corporation (LHMC)

Period: 01 January 2024 to 31 December 2024

Data: Direct emissions: 1,552.0819 tCO_{2e}

Indirect emissions: 23,356.6218 tCO_{2e}

Direct emissions and indirect emissions: 24,908.704 tCO_{2e}

Verification opinion:

As a result of carrying out verification procedures against the principles of ISO 14064-1:2018 / CNS 14064-1:2021, it is the opinion of TERTEC: TERTEC provided a reasonable level of assurance that the GHG emissions of Category 1 and Category 2, and limited level of assurance of Category 3 to Category 4.

Tseng Chien Yu

Date: 2025-07-01

The statement is considered valid only when used in its entirety, and the following pages must be used together with the first page. If you need further information regarding the statement, please contact TERTEC. Taiwan Electric Research & Testing Center (No. 6-6, Ronggong S. Rd., Guanyin Dist., Taoyuan City 328453, Taiwan (R.O.C.), TEL: 03-4839090 • (74T-10-0101A) Pages: 1/4

Report: <u>12G0018-20241</u>

The Greenhouse Gas Emissions with <u>Lien Hwa Industrial Holdings</u>

<u>Corporation</u> for the period from 2024-01-01 to 2024-12-31 against the principles of ISO 14064-1:2018 and ISO 14064-3:2019.

TERTEC conducted a third party verification of the provided GHG assertion. No material misstatements for Greenhouse Gas Emissions calculation were revealed.

• Categories:

unit: t CO₂e

	Reporting boundaries	LHIHC	LHPD	LHMC
		GHG	GHG	GHG
Categories		emissions	emissions	emissions
1	Direct GHG emissions	-	356.3889	1,195.6930
2	Imported energy	85.6975	186.4361	16,028.7636
3	Transportation •Business travels and waste transportation	1.4736	26.5530	3,351.0233
4	Products used by organization •Fuel and energy-related activities (not included in category 1 or category 2) •Disposal of solid and liquid waste •Purchased Goods and Servicestap water	18.0259	54.7649	3,603.8839
5	Use of products from the organization	-	-	-
6	Other sources	-	-	_
Direct emissions and indirect emissions		105.197	624.143	24,179.364
	Total emissions	24,908.704		

- \bullet Type of GHGs included : $\ CO_2 \ \cdot \ CH_4 \ \cdot \ N_2O \ \cdot \ HFCs \ \cdot \ PFCs \ \cdot \ NF_3 \ \cdot \ SF_6$
- Global Warming Potential (GWP): The IPCC AR6 is applied in this inventory.
- References of Emission Factor:

Direct GHG emissions: MOENV GHG Emission Factors

Indirect GHG emission: Calculated using the Electricity emission factor is <u>0.474</u>kg

CO2e/kwh published by Bureau of Energy, Ministry of Economic Affairs in 2024

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• The version of inventory sheet: 2025-06-26

• The version of GHG assertion: 2025-06-26

• Materiality:

The materiality required of the verification was considered by TERTEC to _5%.

• Verification methods:

TERTEC conducts verification through written reviews, site visits, two-stage verification to verify and to ensure the accuracy of GHG emissions.

Verifier team:

Lead Verifier:

Wu chang for

Verifier: Pang Yashiu.

Issue date: 2025- 07-01

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List of locations and addresses of Lien Hwa Industrial Holdings Corporation

Item	Company Name	Address		
1	Lien Hwa Industrial Holdings Corporation	10F, No.209, Sec.1 Nangang Rd., Nangang Dist., Taipei City 115, Taiwan(R.O.C)		
2		10F, No. 209, Sec. 1, Nangang Rd., Nangang Dist., Taipei City 115, Taiwan (R.O.C.)		
3	Lien Hwa Property Development Corporation	2F, No. 209, Sec. 1, Nangang Rd., Nangang Dist., Taipei City 115, Taiwan (R.O.C.)		
4		No. 12, Fufeng S. Rd., Yangmei Dist., Taoyuan City, 326, Taiwan (R.O.C.)		
5	Lien Hwa Milling	No.647, Sec. 3, Minfu Rd. Yangmei Dist., Taoyuan City 326, Taiwan (R.O.C.)		
6	Corporation	No.8, Aly. 150, Ln. 2, Min'an Rd., Yangmei Dist., Taoyuan City 326, Taiwan (R.O.C.)		

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