ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

AEWIN Technologies Co., Ltd.

32F, No.97, Sec.1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan (R.O.C)

Holds Statement No: TWN29328573GT-1/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by AEWIN Technologies Co., Ltd. for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of AEWIN Technologies Co., Ltd.. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- AEWIN Technologies Co., Ltd. at 32F, No.97, Sec.1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan (R.O.C)
- Period covered by GHG emissions verification: January 1, 2025 to December 31, 2025

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 39.4086 tCO_2e
- Category 1 - Direct biogenic CO2 emissions and removals: 0.0000 tCO2e
- Category 2 - Indirect GHG emissions from imported energy: 649.0327 tCO_2e
- Category 3 - Indirect GHG emissions from transportation: 524.6818 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization: 152.4874 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that AEWIN Technologies Co., Ltd. has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue: 3/3/2026

Pei Hsu, CER Manager
Latest Issue: 3/3/2026

Validation and Verification
VB005

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Greenhouse Gas Statement:

- AEWIN Technologies Co., Ltd.: 11F & 32F, No.97, Sec.1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan (R.O.C)

Categories	Subcategories	Remark	tCO_2e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.0000	**39.4086**
	1.2 Direct emissions from mobile combustion	--	21.9436	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	17.4650	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
	Direct biogenic CO2 emissions and removals	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	649.0327	**649.0327***
		Market based approach	N.A.	
	2.2 Indirect emissions from imported energy	N.A.	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	**524.6818**
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Quantifying emissions from employee commuting	143.8814	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Quantifying emissions from employee business travel by land and air.	380.8004	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantifying emissions from purchased electricity and city water.	152.4874	**152.4874**
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	N.S.	N.A.	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**N.A.**
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	

Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	**N.A.**

#: N.S.: Non-significant ； N.A.: Not available

GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2025 to December 31, 2025
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2021 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2024 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.474 $kgCO_2e/kWh$) published by Bureau of Energy Administration, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 02/24/2026
- GHG Report: 02/12/2026

GHG Verification Methodology:

- Interviews with relevant personnel of AEWIN Technologies Co., Ltd.;
- Review of documentary evidence produced by AEWIN Technologies Co., Ltd.;
- Review of AEWIN Technologies Co., Ltd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at AEWIN Technologies Co., Ltd. Headquarters and during site visits to Site Name 1 / Site Name 2; and
- Audit of sample of data used by AEWIN Technologies Co., Ltd. to determine GHG emissions.

Verification Date:

- 01/05/2026, 02/10/2026

Verification Team:

- Lead Verifier: Ava Liu
- Verifier: Juey Lu

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with AEWIN Technologies Co., Ltd., its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.
The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to AEWIN Technologies Co., Ltd. and is solely for the benefit of AEWIN Technologies Co., Ltd. in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.