

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

Chant Sincere Co. Ltd.

7F.-2, No. 188, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)

5F.-1, No. 190, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)

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

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

31.6967 tonnes of CO₂e

Indirect emissions

455.4225 tonnes of CO₂e

Direct emissions and indirect emissions

487.119 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 03 November 2025

Version 1

TGP56B-15-1 2501

SGS Taiwan Ltd.

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Validation and Verification

VB002

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	Direct emissions from stationary combustion	0.0000
	Direct emissions from mobile combustion	3.9499
	Direct process emissions and removals from industrial processes	0.0000
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	27.7468
	Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	309.4533
	Transportation	56.1640
	Products used by an organization	89.8052
	Associated with the use of products from the organization	--
	Other sources	--
Direct emissions and indirect emissions		487.119

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

ISO 14064-3:2019

as provided by Chant Sincere Co. Ltd. (hereinafter referred to as "Chant Sincere"), 7F.-2, No. 188, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.) and 5F.-1, No. 190, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Chant Sincere 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 18 November 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 19 August 2025 to 03 September 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - 1F.-2, No. 188, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 3F.-1, No. 190, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 5F.-1, No. 190, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 6F., No. 194, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 4F.-1, No. 194, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 6F.-1, No. 194, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 6F.-2, No. 188, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 7F-1, No. 188, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 7F., No. 188, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 7F., No. 190, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 7F.-1, No. 190, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - 7F.-2, No. 188, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)

- 8F.-1, No. 190, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
- 1F., No. 202, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, 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, ICAO.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20250903
- The version of GHG statement: Version 3
- 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 are free from material misstatement.

- The greenhouse gas emissions is 487.119 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
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	Associated with the use of products from the organization	--
	Other sources	--
Direct emissions and indirect emissions		487.119

- 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.
 - Activity data of vehicle gasoline, septic tanks, purchased electricity, and solid waste disposal were incorrect. These data were corrected and correspond to the supporting evidence.
 - The GWP for some refrigerant equipment were incorrectly selected. It was corrected and correspond to the supporting evidence.
- Retention Limitation: 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 Chant Sincere as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2024 of clients.

Lead Verifier:

Roya Lo

Verifier:

Eva Lo

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 Chant Sincere 7F.-2, No. 188, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.) and 5F.-1, No. 190, Sec. 3, Datong Rd., Xizhi Dist., New Taipei City 221, 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.