

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

Primax Electronics (KS) Corp., Ltd.

No.278, Jinsong Road, Yu Shan Town, Kun Shan City, Jiang Su Province, China

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

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

323.7589 tonnes of CO₂e

Indirect emissions

10,872.8212 tonnes of CO₂e

Direct emissions and indirect emissions

11,196.580 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

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Version 1

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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories		Description	Location-based	Market-based
Direct emissions		Direct emissions from stationary combustion	0.0000	
		Direct emissions from mobile combustion	0.0000	
		Direct process emissions and removals from industrial processes	0.0000	
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	323.7589	
		Direct emissions and removals from land use, land use change and forestry	0.0000	
Indirect emissions	Imported energy	Indirect emissions from imported electricity	788.3316	113.2248
	Transportation	Indirect emissions from upstream transport and distribution of martial	24.2566	
		Indirect emissions from downstream transport and distribution of goods	24.8868	
		Indirect emissions from employee commuting	18.7365	
		Indirect emissions from Business Travel	14.4098	
	Products used by an organization	Indirect emissions of raw materials and consumables related to production and purchase in the factory	9,768.1922	
		Indirect emissions from the upstream use of electricity and fuel	212.2326	
		Indirect emissions from waste outsourcing treatment and transportation	9.7501	
	Associated with the use of products from the organization	Indirect emissions from product use	12.0248	
	Other sources	No significant emissions	NA	
Direct emissions and indirect emissions			11,196.580	10,521.473

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Primax_KS	GEC	Solar/China	788.3316	113.2248

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

ISO 14064-3:2019

as provided by Primax Electronics (KS) Corp., Ltd. (hereinafter referred to as “Primax_KS”), NO.278, Jinsong Road, Yu Shan Town, Kun Shan City, Jiang Su Province, China, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Primax_KS 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 19 June 2023 and 16 December 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 02 March 2026 to 27 March 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
 - No.278, Jinsong Road, Yu Shan Town, Kun Shan City, Jiang Su Province, China
- 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 National average electricity CO₂ emission factor: 0.5306 kgCO₂e/kWh and National average electricity CO₂ emission factor (excluding non-fossil electricity under market-based transactions): 0.6096 kgCO₂e/kWh (Announced by Ministry of Ecology and Environment, China in 2025).
 - The secondary database has Carbon Footprint Information Platform, China LCA database (2022) 、 U.S. LCI Database 、 EF Database 2.0 、 Ecoinvent 2.2 、 Ecoinvent 3.9.1 、 DK Input Output Database 2003 、 Ecoprofiles Plastics Europe 2011-2015 、 Green technical and CFP assessment 、 ICAO Carbon Emissions Calculator.

- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20260424
- The version of GHG statement: 20260424
- 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 category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 11,196.580 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	
Inventory categories	Description	Location-based	Market-based
Direct emissions	Direct emissions from stationary combustion	0.0000	
	Direct emissions from mobile combustion	0.0000	
	Direct process emissions and removals from industrial processes	0.0000	
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	323.7589	

		Direct emissions and removals from land use, land use change and forestry	0.0000	
Indirect emissions	Imported energy	Indirect emissions from imported electricity	788.3316	113.2248
	Transportation	Indirect emissions from upstream transport and distribution of martial	24.2566	
		Indirect emissions from downstream transport and distribution of goods	24.8868	
		Indirect emissions from employee commuting	18.7365	
		Indirect emissions from Business Travel	14.4098	
	Products used by an organization	Indirect emissions of raw materials and consumables related to production and purchase in the factory	9,768.1922	
		Indirect emissions from the upstream use of electricity and fuel	212.2326	
		Indirect emissions from waste outsourcing treatment and transportation	9.7501	
	Associated with the use of products from the organization	Indirect emissions from product use	12.0248	
	Other sources	No significant emissions	NA	
Direct emissions and indirect emissions			11,196.580	10,521.473

Primax_KS purchased 1,300 MWH Renewable Energy in 2025. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO₂e

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Primax_KS	GEC	Solar/China	788.3316	113.2248

- 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.
 - Correction of certain activity data.
- Retention Limitation: NA
- 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 Primax_KS as a whole.

Verifier Group

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

Lead Verifier:

Channing Chen

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 Primax Electronics (KS) Corp., Ltd., No.278, Jinsong Road, Yu Shan Town, Kun Shan City, Jiang Su Province, China. 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.