Opinion TW26/00354GG

# Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

## Tymphany Acoustic Technology Ltd.

10F., No.19-2,19-3, Sanchong Rd., Nangang Dist., Taipei City 11560, 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
**22.9569** tonnes of $CO_2e$
Indirect emissions
**1,411.8581** tonnes of $CO_2e$
Direct emissions and indirect emissions
**1,434.815** tonnes of $CO_2e$

Authorized by

Stephen Pao
Business Assurance Director
Date: 09 July 2026
Version 1

TGP56B-15-1 2601
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The emission of each category is described as below: Unit: tonnes of $CO_2e$

| Reporting Boundaries | | | GHG Emissions |
|---|---|---|---|
| Inventory categories | | Description | |
| Direct emissions | | Direct emissions from stationary combustion | 0.0000 |
| | | Direct emissions from mobile combustion | 2.6715 |
| | | Direct process emissions and removals from industrial processes | 0.0000 |
| | | Direct fugitive emissions arise from the release of GHGs in anthropogenic systems | 20.2853 |
| | | Direct emissions and removals from land use, land use change and forestry | 0.0000 |
| Indirect emissions | Imported energy | Indirect emissions from imported electricity | 654.6848 |
| | Transportation | Indirect emissions from employee commuting | 266.8322 |
| | | Indirect emissions from Business Travel | 328.2474 |
| | Products used by an organization | Indirect emissions from the upstream use of electricity and fuel | 153.7938 |
| | | Indirect emissions from waste outsourcing treatment and transportation | 8.2999 |
| | Associated with the use of products from the organization | No significant emissions | NA |
| | Other sources | No significant emissions | NA |
| Direct emissions and indirect emissions | | | 1,434.815 |

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

**ISO 14064-3:2019**

as provided by Tymphany Acoustic Technology Ltd. (hereinafter referred to as "Tymphany_TW"), 10F., No.19-2,19-3, Sanchong Rd., Nangang Dist., Taipei City 11560, Taiwan, R.O.C. in the GHG Statement in the form of GHG report.

**Roles and responsibilities**

- The management of Tymphany_TW 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 24 July 2023, 20 December 2024 and 03 October 2025.
- 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:
  - 10F., No.19-2,19-3, Sanchong Rd., Nangang Dist., Taipei City 11560, Taiwan, R.O.C.
  - No. 123, Sec. 3, Zhongshan Rd., Tanzi Dist., Taichung City, R.O.C.
- Types of GHGs included: $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor, MOENV (2024.02.05), IPCC Guideline 2006 and the results of a third-party
  - 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 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 1,434.815 metric tonnes of $CO_2$ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of $CO_2$ equivalent

The emission of each category is described as below: Unit: tonnes of $CO_2e$

| Reporting Boundaries | | GHG Emissions |
|---|---|---|
| Inventory categories | Description | |
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| | Direct emissions from mobile combustion | 2.6715 |
| | Direct process emissions and removals from industrial processes | 0.0000 |
| | Direct fugitive emissions arise from the release of GHGs in anthropogenic systems | 20.2853 |

| | | | |
|---|---|---|---|
| | | Direct emissions and removals from land use, land use change and forestry | 0.0000 |
| Indirect emissions | Imported energy | Indirect emissions from imported electricity | 654.6848 |
| | Transportation | Indirect emissions from employee commuting | 266.8322 |
| | | Indirect emissions from Business Travel | 328.2474 |
| | Products used by an organization | Indirect emissions from the upstream use of electricity and fuel | 153.7938 |
| | | Indirect emissions from waste outsourcing treatment and transportation | 8.2999 |
| | Associated with the use of products from the organization | No significant emissions | NA |
| | Other sources | No significant emissions | NA |
| Direct emissions and indirect emissions | | | 1,434.815 |

- 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 Tymphany_TW as a whole.

**Verifier Group**

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

Lead Verifier: Charming 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 Tymphany Acoustic Technology Ltd. 10F., No.19-2,19-3, Sanchong Rd., Nangang Dist., Taipei City 11560, 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.