

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

Taiwan Hon Chuan Enterprise Co., Ltd.

No. 6, 2nd Road, Taichung Industrial Park, Taichung City 407249, 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

16,165.0644 tonnes of CO₂e

Indirect emissions

285,778.8078 tonnes of CO₂e

Direct emissions and indirect emissions

301,943.872 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 08 June 2026

Version 1

TGP56B-15-1 2601

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park,

Wu Ku District, New Taipei City 248016, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



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	15,103.1129
		Direct emissions from mobile combustion	0.0797
		Direct process emissions and removals from industrial processes	251.2128
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	810.6590
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect emissions from imported energy including electricity	78,984.1653
	Transportation	Indirect emissions from upstream transportation of primary raw materials, including PP resin pellets, HDPE, LDPE, PET resin pellets, tinplate, ink, aluminum sheets, refined special sand	2,016.8424
		Indirect emissions from downstream transportation of products, including land transportation, sea freight, and air freight	1,005.9182
		Indirect emissions from employee commuting, including round trips by car, motorcycle, and bus	598.6193
		Indirect emissions from business travel, including round-trip air travel	138.2365
	Products used by an organization	Indirect emissions from purchased goods or services, including purchased electricity, tap water, natural gas, gasoline, diesel, primary raw materials (PP resin pellets, HDPE, LDPE, PET resin pellets, tinplate, ink, aluminum sheets, refined special sand), and cartons.	203,035.0261
	Associated with the use of products from the organization	Non-significant	NA
	Other sources	Non-significant	NA
	Direct emissions and indirect emissions		

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Taichung Plant	383.3780	12,093.0672	206,794.6425	301,943.872
Taichung Plant II	1,124.5368	27,998.6112		
Aseptic Beverage Plants I	4,700.6738	7,947.5390		
Aseptic Beverage Plants II	6,789.8650	12,782.0736		
Aseptic Beverage Plants III	3,158.5533	5,352.0288		
Free-Trade-Zone Plant	6.8158	9,559.2528		
Ruifang (In-house)	0.3209	1,219.1650		
Taoyuan (In-house)	0.4520	456.1883		
Shalu (Inhouse)	0.3181	578.9436		
Chiayi (Inhouse)	0.1507	997.2958		

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

ISO 14064-3:2019

as provided by Taiwan Hon Chuan Enterprise Co., Ltd. (hereinafter referred to as "Hon Chuan"), No. 6, 2nd Road, Taichung Industrial Park, Taichung City 407249, Taiwan (R.O.C.), in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Hon Chuan 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 06 January 2026.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 19 January 2026 to 18 March 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
 - No. 6, 2nd Road, Taichung Industrial Park, Taichung City 407249, Taiwan (R.O.C.)
 - No. 7, 2nd Road, Taichung Industrial Park, Taichung City 407249, Taiwan (R.O.C.)
 - No. 11, Jing 3rd Road, Wuqi Dist., Taichung City 435059, Taiwan (R.O.C.)
 - No. 6, Daye Rd., Wuqi Dist., Taichung City 435059, Taiwan (R.O.C.)
 - No. 2, Wei 6th Rd., Wuqi Dist., Taichung City 435059, Taiwan (R.O.C.)
 - No. 101, Nanheng 1st Rd., Wuqi Dist., Taichung City 435059, Taiwan (R.O.C.)
 - No. 27-3, Bin 2nd Rd., Ruifang Dist., New Taipei City 224014, Taiwan (R.O.C.)
 - No. 46, Xing Bang Road, Guishan Dist., Taoyuan City 333613, Taiwan (R.O.C.)
 - No. 65, Xing An Road, Shalu Dist., Taichung City 433505, Taiwan (R.O.C.)
 - No. 1, Cheng Gong Street, Min Syong Township, Chiayi County 621019, 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, IDEA v4.0 (Inventory Database for Environmental Analysis)
- 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: 115.03.18
- The version of GHG statement: 115.03.19
- 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 301,943.872 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	
Direct emissions		Direct emissions from stationary combustion	15,103.1129
		Direct emissions from mobile combustion	0.0797
		Direct process emissions and removals from industrial processes	251.2128
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	810.6590
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect emissions from imported energy including electricity	78,984.1653
	Transportation	Indirect emissions from upstream transportation of primary raw materials, including PP resin pellets, HDPE, LDPE, PET resin pellets, tinplate, ink, aluminum sheets, refined special sand	2,016.8424
		Indirect emissions from downstream transportation of products, including land transportation, sea freight, and air freight	1,005.9182
		Indirect emissions from employee commuting, including round trips by car, motorcycle, and bus	598.6193
		Indirect emissions from business travel, including round-trip air travel	138.2365
	Products used by an organization	Indirect emissions from purchased goods or services, including purchased electricity, tap water, natural gas, gasoline, diesel, primary raw materials (PP resin pellets, HDPE, LDPE, PET resin pellets, tinplate, ink, aluminum sheets, refined special sand), and cartons.	203,035.0261
	Associated with the use of products from the organization	Non-significant	NA
	Other sources	Non-significant	NA
	Direct emissions and indirect emissions		

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Taichung Plant	383.3780	12,093.0672	206,794.6425	301,943.872
Taichung Plant II	1,124.5368	27,998.6112		
Aseptic Beverage Plants I	4,700.6738	7,947.5390		
Aseptic Beverage Plants II	6,789.8650	12,782.0736		
Aseptic Beverage Plants III	3,158.5533	5,352.0288		
Free-Trade-Zone Plant	6.8158	9,559.2528		
Ruifang (In-house)	0.3209	1,219.1650		
Taoyuan (In-house)	0.4520	456.1883		
Shalu (Inhouse)	0.3181	578.9436		
Chiayi (Inhouse)	0.1507	997.2958		

- 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.
 - Some emission source activity data were found to be incorrectly aggregated; however, after adjustment and correction, no material misstatements were identified.
- 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 conducted 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 Hon Chuan as a whole.

Verifier Group

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

Lead Verifier:

Rex Lee

Verifier:

Shouk Lee

Asheby Lin

Verifier:

Sophia Chui

Jim Tsai

Verifier:

Angelina Hsu

Mac Hung

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 Taiwan Hon Chuan Enterprise Co., Ltd., No. 6, 2nd Road, Taichung Industrial Park, Taichung City 407249, 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.