

Greenhouse Gas Verification Opinion

Opinion Number: TWVR260003

Opinion Holder: San Fu Chemical Co., Ltd.

Verification Site: Taipei Head Office: 6 & 7F., No. 19, 21, 23, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City, Taiwan; Zhubei Office: 6F.-2, No. 251, Fuxing 1st St., Zhubei City, Hsinchu County, Taiwan; ShanHua Plant: No. 340, Xiaoxinying, Xiaoxin Vil, Shanhua Dist., Tainan City, Taiwan; Liuying Plant (including San Fu Biotech Co., Ltd.): No. 1, Sec. 1, Huanyuan E. Rd., Liuying Dist., Tainan City, Taiwan; Kaohsiung Plant: No. 45, Chung-Heng St., Hsiao Kang Dist., Kaohsiung City, Taiwan

Verification Year: January 01, 2025 ~ December 31, 2025

Verification Date: March 24, 25, 30, 2025

Materiality: 5 %

Inventory Standard and Programme: ISO 14064-1:2018, Voluntary GHG Scheme

Types of GHGs Included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃

Verification Methods: Risk assessment, sampling plan, verification plan, site visit, interview, confirm operational behaviors and procedures, control an estimate testing, recalculation and document review.

Verification Opinions and Level of Assurance: Category 1-2: Reasonable assurance; Category 3-4: Limited assurance.

The Total Carbon Emission: 32,994.502 (tonnes of CO₂e)

Annex to This Greenhouse Gas Opinion:

Verification Standard: ISO 14064-3: 2019

Roles and Responsibilities:

The Management of San Fu Chemical Co., Ltd. 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.

It is Intertek's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the period of January 01, 2025 to December 31, 2025.

This opinion conducted a third-party verification, and only reviewed the emissions data of inventory year against the principles of ISO 14064-1:2018 and ISO 14064-3:2019.

Bobson Liang

Senior Manager, Business Assurance



Issue Date: April 07, 2025

Intertek Testing Services Taiwan Ltd.

8F, No. 423, Ruiguang Rd., Neihu Dist., Taipei 114690, Taiwan (R. O. C.)

TEL: 886 2 66022888

www.intertek-twn.com



Annex:

Verification Objective:

Confirm that the greenhouse gas inventory of the voluntary verification of the organizational system of San Fu Chemical Co., Ltd. complies with the company's relevant specifications and International standards and Applicable laws, regulations and expected user requirements.

Validation/Verification scope:

Site	Verification Addresses:
Taipei Head Office	6 & 7F., No. 19, 21, 23, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City , Taiwan
Zhubei Office	6F.-2, No. 251, Fuxing 1st St., Zhubei City, Hsinchu County , Taiwan
ShanHua Plant	No. 340, Xiaoxinying, Xiaoxin Vil, Shanhua Dist., Tainan City, Taiwan
Liuying Plant (including San Fu Biotech Co., Ltd.)	No. 1, Sec. 1, Huanyuan E. Rd., Liuying Dist., Tainan City, Taiwan
Kaohsiung Plant	No. 45, Chung-Heng St., Hsiao Kang Dist., Kaohsiung City, Taiwan

Reporting Boundaries:

Category	Category 1	Category 2	Category 3	Category 4	Total
All Sites	8,295.7781	16,866.3754	2,355.1699	5,477.1786	32,994.502
Taipei Head Office	16.9918	56.4150	10.1717	18.3362	101.9147
Zhubei Office	1.1439	8.3981	14.8157	3.0638	27.4215
ShanHua Plant	5,604.1122	14,387.9856	802.4718	4,963.4509	25,758.0205
Liuying Plant (including San Fu Biotech Co., Ltd.)	2,667.0315	1,215.6318	1,317.6553	364.9099	5,565.2285
Kaohsiung Plant	6.4987	1,197.9449	210.0554	127.4178	1,541.9168

(Unit : tonnes of CO₂e)

Conclusion: Verification Opinion is Category 1-2: Reasonable Assurance, with modified opinion; Category 3-4: Limited Assurance as below:

In category 1 and 2, there is no material misstatement. This opinion is based on the final issued GHG assertion which provided by the verified organization, confirming that the modification of GHG assertion confined to specific elements, classifications or line items, but this does not representative of a substantial portion of the GHG statement, not affect the requirements of materiality, and not fundamental to the intended user's understanding of the GHG assertion. Modified: Procedures, data, factors. there is insufficient or inappropriate evidence to support to support material emissions, removals or storage in category 3 to 4, and have not been prepared in accordance with relevant standards and guidelines.

Collected Data and Information:

<input checked="" type="checkbox"/> From Historical	<input type="checkbox"/> From Hypothetical or Predictive
---	--

Data Reference: Green House Gas Inventory and Assertion of San Fu Chemical Co., Ltd.

Year of IPCC: IPCC 2021 (year), AR 6.

Emission Factor:

Direction Emission Factor: Refer to Greenhouse Gas Emission Factors Announced by the Ministry of Environment on February 5, 2024 and Ministry of Environment Emission Factor Management Table Version 6.0.4.

Indirection Emission Factor: Refer to Energy Administration, Ministry of Economic Affairs August 14, 2025 announced 0.474 kgCO₂e/kwh.

Other Emissions: Refer to The greenhouse gas emission factor for externally sold steam of CHINA STEEL CORPORATION for the year 2024 is 0.2023826414 tCO₂e/t steam.

The Version of Inventory Sheet: version 2.1, March 30, 2026

The Version of GHG Assertion: version 2.1, March 30, 2026



Intended User of The Verification Opinion: The organization is conducted a voluntary verification.

Others: None

Confidentiality:

This opinion and Annex may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the opinion and Annex are not allowed to be edited, duplicated or published without the client's agreement in written form.

Conflict of Interest Avoidance Statement:

The opinions and attachments are completely complied with the standards and procedures that related-authorities established. The opinions and attachments of all process are conduct with fairness and honesty, there is no hypocrisy. Ensuring that Intertek Testing Services Taiwan, Ltd. has no financial investment relationship with the client, and meets the requirements of the competent authority to avoid conflicts of interest.

Verification Team:

According to ISO 14064-1:2018, ISO 14064-3:2019 and client's greenhouse gas emissions from January 01, 2025 to December 31, 2025 as well as the contract with the client, we guarantee the above opinion is made by the verification team based on an impartial verification process.

Signature of Lead Verifier: 

Signature of Lead Verifier (Candidate): 

Signature of Verifiers: 