

# OPINION STATEMENT



## Greenhouse Gas Verification Opinion 2025 Greenhouse Gas Emissions Information

### I-CHIUN PRECISION INDUSTRY CO., LTD.

11F., No. 28, Xinzhi 8th Rd., Xinzhuang District, New Taipei City 242032,  
Taiwan (R.O.C)

has been completed verified according to ISO 14064-3:2019 and meets  
the following standard requirements

#### ISO 14064-1 : 2018

Direct emissions

201.7967 tonnes of CO<sub>2</sub>e

Indirect emissions

48,135.7780 tonnes of CO<sub>2</sub>e

Direct emissions and Indirect emissions

48,337.575 tonnes of CO<sub>2</sub>e

Opinion No.: ARES/TW/A2605705G

Date: 2026-05-12

Version: 01

The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise  
the opinion is invalid.



Authorized by :

A handwritten signature in black ink, appearing to read "Jila", is written over a white background.



**ARES International Certification Co., Ltd.**  
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ARES International Certification Co., Ltd. (referred to as ARES) received the application from I-CHIUN PRECISION INDUSTRY CO., LTD. for ISO 14064-1:2018, and implements direct and indirect verification in accordance with ISO 14064-3:2019 requirements verification of greenhouse gas emissions, the period covered by greenhouse gas emissions is from January 1, 2025 to December 31, 2025. 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 assertion and the data reported are accurate, complete, consistent, transparent and free of material error or omission. The contents of the verification opinion are explained as follows:

### Scope

ARES confirmed that I-CHIUN PRECISION INDUSTRY CO., LTD. has implemented in accordance with ISO 14064-1:2018 Greenhouse Gases - Part 1: Quantification and Reporting of Greenhouse Gas Emissions and Removals at the Organizational Level with Guidelines with relevant standard requirements to propose the compliance of the GHG emissions from human activities within the organization boundary and operation scope. The above-mentioned assurance opinions based on the ISO 14064-3:2019 guidelines include the following content:

- (1) Verified GHG Inventory period : From 2025/01/01 to 2025/12/31.
- (2) Verification of site:

Name of site	Address of site
• Plant 2	• No. 17, No. 19, Wu Gung 5 Rd., Xinzhuang District, New Taipei Industry Park, New Taipei City 248020, Taiwan (R.O.C.)
• Plant 3	• No. 3, Wu Chuan 2 Rd., Wu-Ku District, New Taipei Industry Park, New Taipei City 248020, Taiwan (R.O.C)
• Diamond Plant	• No. 28, No. 30, No. 32, Xinzhi 8th Rd., Xinzhuang District, New Taipei City 242032, Taiwan (R.O.C)
• Guangfu Plant	• No. 152, Sec. 2, Guangfu Rd., Sanchong District, New Taipei City 241021, Taiwan (R.O.C)
- (3) Verify the types of greenhouse gases: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>), and refer to the newest public GHG list by IPCC.
- (4) The global warming potential (GWP) calculated by the quantitative calculation of greenhouse gas emissions refers to the global warming potential value of the AR 6 assessment report of IPCC 2021, and the electricity emission coefficient in each site of verification are in following table.

### Verification Opinion

ARES implements a third-party impartial, independent and objective verification of GHG claims disclosure information and on-site corroboration to ensure reporting information comply with the standards of accuracy, completeness, consistency and transparency. The threshold for material difference is 5%, and the verification process includes document review, pre-trip assessment, sampling plan, evidence search collect the information needed to verify the declaration and ensure the accuracy of GHG emissions. ARES issue verification opinion type is an unmodified opinion.

**Level of Assurance**

ARES followed the inspection procedures in accordance with the verification criteria, and the evidence results showed that the greenhouse gas claims proposed by I-CHIUN PRECISION INDUSTRY CO., LTD. met the regulations, did not violate the material difference threshold of 5%. ARES verification result and assurance level of each greenhouse gas category are in following table.

**【Total GHG emission of each category reported organization be verified】**

Category	GHG Emissions (Unit: tonnes CO <sub>2</sub> e)	Assurance level
Category1	201.7967	Reasonable assurance level
Category2	13,026.1516	Reasonable assurance level
Category3	264.9899	Limited assurance level
Category4	34,844.6365	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Direct and Indirect emissions	48,337.575	

\*NS: Non-significant ; N/A: Not available

**【Each Site GHG emission of each category be verified】**

Site Name	Plant 2	
Category	GHG Emissions (Unit: tonnes CO <sub>2</sub> e)	Assurance level
Category1	65.0053	Reasonable assurance level
Category2	8,309.0304	Reasonable assurance level
Category3	94.7989	Limited assurance level
Category4	33,538.0297	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Site GHG Emissions	42,006.8643	
the electricity emission coefficient (kgCO <sub>2</sub> e/kWh)	0.474	

\*NS: Non-significant ; N/A: Not available

Site Name	Plant 3	
Category	GHG Emissions (Unit: tonnes CO <sub>2</sub> e)	Assurance level
Category1	9.8210	Reasonable assurance level
Category2	774.9900	Reasonable assurance level
Category3	14.5342	Limited assurance level
Category4	188.4968	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Site GHG Emissions	987.8420	
the electricity emission coefficient (kgCO <sub>2</sub> e/kWh)	0.474.	

\*NS: Non-significant ; N/A: Not available

Site Name	Diamond Plant	
Category	GHG Emissions (Unit: tonnes CO <sub>2</sub> e)	Assurance level
Category1	119.5159	Reasonable assurance level
Category2	3,454.3658	Reasonable assurance level
Category3	147.4454	Limited assurance level
Category4	998.2431	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Site GHG Emissions	4719.5702	
the electricity emission coefficient (kgCO <sub>2</sub> e/kWh)	0.474	

\*NS: Non-significant ; N/A: Not available

Site Name	Guangfu Plant	
Category	GHG Emissions (Unit: tonnes CO <sub>2</sub> e)	Assurance level
Category1	7.4545	Reasonable assurance level
Category2	487.7654	Reasonable assurance level
Category3	8.2114	Limited assurance level
Category4	119.8669	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Site GHG Emissions	623.2983	
the electricity emission coefficient (kgCO <sub>2</sub> e/kWh)	0.474	

\*NS: Non-significant ; N/A: Not available

**Confidentiality**

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**Avoidance of Conflict of Interest**

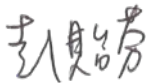
The contents of this report and its attachments are in full compliance with the standard methods and procedures of the competent authority and conduct inspections in a fair and honest manner. There is no falsehood. If there is any violation, in addition to being jointly and severally liable for the losses suffered by the government agency, it will also accept administrative sanctions and criminal penalties as ordered by the competent authority.

ARES has no financial investment relationship with the inspected unit, and complies with the requirements of the competent authority to avoid conflicts of interest. If there are any violations of the aforementioned facts, which are verified by the competent authority, this report and the contents of the attachments are willing to accept the decision of the competent authority as invalid.

**Verification Team**

Above opinion coincide with ARES verifiers team with fairness and impartiality in the GHG verification.

ARES Lead Verifier :



Remarks: This verification opinion complies with the requirements of the ARES greenhouse gas verification service terms. The content of the opinion is prepared by ARES International Certification Co., Ltd. based on the verification results of greenhouse gas claims, and is issued after the customer's consent. This opinion is not used to relieve the client from the responsibility of complying with the articles of association, national or local laws, and any published international guidelines; the client and ARES are independent entities, and the client is not bound by ARES represent it against other organizations.