

Independent Verification Opinion

Verification Opinion No.:
C869294-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 24 August, 2026

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) of

ERIS TECHNOLOGY CORPORATION

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by ERIS TECHNOLOGY CORPORATION (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

Site	Address
Eris Technology Corporation	6F., No.17, Lane. 155, Sec. 3, Beishen Rd., Shenkeng Dist., New Taipei City 222, Taiwan
Yea Shin Technology Co., Ltd.	No. 28-1, Wuxun St., Anle Dist., Keelung City 204, Taiwan
SeCoS Corporation	8F., No.33, Ln. 155, Sec. 3, Beishen Rd., Shenkeng Dist., New Taipei City 222, Taiwan

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy and other indirect emissions. The further descriptions for the Reporting Boundary listed in Appendix A.

Verification Criteria and GHG Programme

The verification was performed on the basis of GHG Protocol as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO/CNS 17029, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published on July 2026 (Version 2.1), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Scope 2), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions (Scope 3), the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix B has been verified during the process.

GHG Verifier :
Jia Hong Jesse Wu



For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>

DNV ZNATW-OP-F50, Rev.14, 2025-03

Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1st January, 2025 to 31st December, 2025, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

☐ Financial Management Control; ☒ Operational Management Control; ☐ Equity Share

GHGs Verified

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFCs ☒ PFCs ☒ SF₆ ☒ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6 (Version 2.0, August 7, 2024) has been chosen and correctly referred by the Organization.

Scope	Eris Technology Corporation	Yea Shin Technology Co., Ltd.	SeCoS Corporation	Total
1: Direct emissions	24.6845	1,535.6243	4.4982	1,564.8069
2: Imported energy indirect emissions *	5,573.4168	9,287.1356	27.0667	14,887.6191
3: Other indirect GHG emissions	15,556.4098	58,233.3433	22,290.5891	96,080.3421
Emissions from Scope 1 ~ Scope 3	21,154.511	69,056.103	22,322.154	112,532.768

(*The Imported Energy Indirect Emissions was calculated based on 2025 electricity emission factor of 0.467 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

Type of Opinion

☒ unmodified ☐ modified ☐ adverse

APPENDIX A

The Reporting Boundary of ERIS TECHNOLOGY CORPORATION Greenhouse Gas Inventory Management Report (2025)

Scope	Reporting Boundary
Direct GHG emissions and removals	Mainly from N ₂ O consumption, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization
Imported energy indirect emissions	The amount of greenhouse gas emissions produced by the input of electricity and energy
Other indirect GHG emissions	-3.1 GHG emissions from annual purchased -3.3 Upstream emissions (cradle-to-gate) of purchased fuels and electricity not included in Category 1 and 2 -3.4 Greenhouse gas emissions generated during the upstream transportation and distribution of the purchased -3.5 Disposal of solid and liquid waste-the GHG emitted related to waste disposal -3.9 Emissions from downstream transportation and distribution of products sold by the Company

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

APPENDIX B

The Reporting Boundary Address of Site

Site	Reporting Boundary Address
Eris Technology Corporation	Shenkeng Plant: 6 F., No. 17, Ln. 155, Sec. 3, Beishen Rd., Shenkeng Dist., New Taipei City 222, Taiwan (including the 6F of No. 13, 15, 19, 21, 23, 25, 29, 31 and 33; and then 9F of No. 13, 15, 17, 19, 21, 23 and 25) Luzhu Plant: No. 51, Neixi Road, Luzhu District, Taoyuan City 338, Taiwan (including YS Nankan Plant)
Yea Shin Technology Co., Ltd.	Keelung Plant: No. 28-1, Wuxun St., Anle Dist., Keelung City 204, Taiwan
SeCoS Corporation	8F., No.33, Ln. 155, Sec. 3, Beishen Rd.,Shenkeng Dist., New Taipei City 222, Taiwan (including the 8F of No. 31; the 6F of No.19, 21; the 9F of No.19, 21, 23)