



Independent Verification Opinion

Verification Opinion No.:
C782326-2024-AG-TWN-DNV

Issued Place and Date:
Taipei, 18 August, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) 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 (2024) (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., Shengkeng 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., Shengkeng Dist., New Taipei City 222, Taiwan

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

Verification Criteria and GHG Programme

The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, CNS 14064-1:2021 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2024), which was published on August 05, 2025 (Ver. 1.4), 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 (Category 1) GHG emissions and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2024) was verified with reasonable level of assurance.

GHG Verifier :
Jia Hong Jesse Wu

Jam Chen

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

Management Representative



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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, 2024 to 31st December, 2024, 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(2.0) (2024/8/7) has been chosen and correctly referred by the Organization.

Category	Eris Technology Corporation	Yea Shin SeCoS Corporation Technology Co., Ltd.	Total
1: Direct emissions	35.8636	88.7090	6.0588
2: Imported energy indirect emissions*	8,578.0099	9,412.3128	84.3377
3: Indirect GHG emissions from transportation	Non-Significant		
4: Indirect GHG emissions from products used by organization	Non-Significant		
5: Indirect GHG emissions associated with the use of products from the organization	Non-Significant		
Emissions from Category 1 ~ Category 5	8,613.873	9,501.022	90.397

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

Type of Opinion

☒ unmodified ☐ modified ☐ adverse

APENDIX A

The Reporting Boundary of Eris Technology Corporation Greenhouse Gas Inventory Management Report (2024)

Category	Reporting Boundary	Category
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.	Direct GHG emissions and removals
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity and energy.	Indirect GHG emissions from imported energy

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.

APENDIX 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 10F of No. 1; the 8F of No. 31 ; the 9F, 10F of No.5)