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Report no.: (TH99-078 / version 1)

Greenhouse Gas Verification Report Opinion

THGHGP99078-00

Verification Scope:	PANTHER TECHNOLOGY CO., LTD. NO. 32-1, KUANG FU RD., HSINCHU INDUSTRIAL PARK, HUKOU TOWNSHIP, HSINCHU COUNTY 303, TAIWAN
Verification Criteria:	GHG Protocol
Verification Objectives：	According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).
Data Period：	January 1, 2025 to December 31, 2025 (The data being viewed is historical)

Verification Data：	Direct GHG Emissions(Scope 1)：	232.4060	tCO_2e
	Energy Indirect GHG Emissions (Scope 2, Location-based):	8,454.5075	tCO_2e
	Indirect GHG Emissions(Scope 3)：	3,542.9652	tCO_2e

Global Warming Potential (GWP)： Refer to IPCC The 6 assessment report, 2021 Year

Statement Basis： This statement must be interpreted in conjunction with the following content as a whole.

GHG Inventory Report (Version： 2 ; Date： 07 17, 2026)

GHG Inventory (Version： 2 ; Date： 07 17, 2026)

Type of Opinion： ☒Unqualified ☐Qualified (see the subsequent page) ☐Disclaim the Issuance

Verification Conclusion: To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.
Declares that the inventory data of Scope 1, Scope 2 are the reasonable assurance level and the inventory data of Scope 3 are the limited assurance level.

Date of Issuance: 08 06, 2026

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

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Emissions Data for Each Scope：

Scope	Description of Content	GHG Emissions (tCO_2e)	Note
(Scope 1) Direct GHG emissions	Stationary emissions Mobile emissions Fugitive emissions	232.4060	
(Scope 2) Indirect GHG emissions from imported energy	Purchased electricity	8,454.5075	Location-based
(Scope 3) Other Indirect GHG emissions	Category 1 Purchased goods and services	950.3718	
	Category 2 Capital goods	426.2628	
	Category 3 Fuel- and energy-related activities (not included in scope 1 or scope 2)	2014.0942	
	Category 4 Upstream transportation and distribution	0.2523	
	Category 5 Waste generated in operations	45.3936	
	Category 6 Business travel	2.1410	
	Category 7 Employee commuting	102.4121	
	Category 8 Upstream leased assets	1.7414	
	Category 9 Downstream transportation and distribution	0.2960	
	Category 10 Processing of sold products	NA	
	Category 11 Use of sold products	NA	
	Category 12 End-of-life treatment of sold products	NA	
	Category 13 Downstream leased assets	NA	
	Category 14 Franchises	NA	
	Category 15 Investments	NA	

Biomass Burning Emission: 0.0000 tCO_2e

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Other Related Verification Information

Organization Boundaries：	**operational control**
GHG Type：	**Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF_6), Nitrogen trifluoride (NF_3)**
Purpose of Intended Use:	**The organization voluntarily understand the status of greenhouse gas emissions as the basis for reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)**
Purchased Power Factor:	**Refer to the 2025 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 06 02, 2026**
Data Sources：	**☒ The primary data is collected from on-site operation activities. ☒ Scope 3 (Category 1~15) emissions are calculated with estimated data. The secondary data sources are: MOENV Carbon Footprint Information Platform ☐ Others：**
Verification Method:	**☒On-site： ☐Off-site：**
Qualified Opinion：	**NO**
Others：	**NO**
Verification Date：	**07 08, 2026 07 17, 2026**
Report Date：	**07 20, 2026**

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Verification Team and Technical Review

Lead Verifier：	**James Cheng**	**Signature：**	James Cheng
Verifier：	**Chia Hung Hsu**	**Signature：**	CH. Hsu
Verifier：	**Wu-chih-hsien**	**Signature：**	Wu-Chih-hsien
Independent Review：	**Hsiao-Kuang Ling**	**Signature：**	C. Kuang

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.

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