



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the TECO 2025 GHG Report produced by TECO Electric & Machinery Co., Ltd., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	<ul style="list-style-type: none"> Is materially correct and is a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the TECO 2025 GHG Report produced by TECO Electric & Machinery Co., Ltd., covering the other indirect GHG emissions (Scope 3):	<ul style="list-style-type: none"> Is not materially correct and is not a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has not been prepared in accordance with ISO 14064-1:2018 and it's principles.
	<ul style="list-style-type: none"> For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
The following improvements were raised in relation to future reporting	The purchased goods and services in scope 3 are calculated for GHG emissions based only on substitution of the primary raw material composition. It is encouraged to use actual material GHG emissions for future calculations.
Lead Verifier	Wendy Shen
Independent Reviewer	Eddy Chuang
Signed on behalf of BSI	<i>Joe Park</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-04-20
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in TECO Electric & Machinery Co., Ltd. This 3 rd party Verification Opinion has been prepared for TECO Electric & Machinery Co., Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by TECO Electric & Machinery Co., Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 816856, Dated 2026-04-20



Verification Engagement

Organization	TECO Electric & Machinery Co., Ltd. 東元電機股份有限公司
Responsible party	TECO Electric & Machinery Co., Ltd. 東元電機股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	<ul style="list-style-type: none"> • Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: TECO Electric & Machinery Co., Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	TECO Electric & Machinery Co., Ltd. 東元電機股份有限公司 5F, No. 19-9, San Chong Rd., Nan-Kang, Taipei 115601, Taiwan 115601 臺北市南港區三重路 19-9 號 5 樓	
Organizations GHG Report containing GHG Statement	TECO 2025 GHG Report TECO 2025 GHG Inventory	
Organizational Boundary	Operational Control	
Locations included in the Organizational Boundary	See Appendix A	
Scope of activities	Provision of electrification, intelligence, and green energy solutions	
Reporting Boundary	Direct GHG emissions (Scope 1)	<ul style="list-style-type: none"> Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	<ul style="list-style-type: none"> Upstream transport and distribution for goods(raw materials accounting for the top 65% of procurement spending)
	Indirect GHG emissions from products used by organization (Scope 3)	<ul style="list-style-type: none"> Purchased goods and services (raw materials accounting for the top 65% of procurement spending; all electricity and fuel) The disposal of solid and liquid waste (industrial waste treatment, including transportation, and wastewater treatment)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory	ISO 14064-1:2018	
Reporting Period	2025-01-01 to 2025-12-31	

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	2,429.1682
Indirect emissions from imported energy (Scope 2) - Location Based	14,948.2417
Indirect GHG emissions from transportation (Scope 3)	1,554.9441
Indirect GHG emissions from products used by organization (Scope 3)	117,411.9239
Total (location based)	136,344.278

Appendix A

Location	Address
東元電機股份有限公司 TECO Electric & Machinery Co., Ltd. Headquarter	台北市南港區三重路 19-9 號 2、3、5、7、8 樓(B 棟) 以及 台北市南港區區街 3-1 號 10 樓(G 棟)。 2F, 3F, 5F, 7F, 8F, B Building, No. 19-9, Sanchong Rd., Nangang Dist., Taipei City, Taiwan 10F, G Building, No. 3-1, Yuansiu St., Nangang Dist., Taipei City, Taiwan
東元電機股份有限公司中壢廠 TECO Electric & Machinery Co., Ltd. Zhongli Plant	桃園市中壢區安東路 11 號 No. 11, Andong Rd., Zhongli Dist. Taoyuan City, Taiwan
東元電機股份有限公司觀音廠及觀音 三廠 TECO Electric & Machinery Co., Ltd. Guanyin Plant I & III	桃園市觀音區中山路一段 1568 號 No. 1568, Sec. 1, Zhongshan Rd., Guanyin Dist. Taoyuan City, Taiwan
東元電機股份有限公司家電營業站所 TECO Electric & Machinery Co., Ltd. Service Centers	(1).新竹站:新竹市埔前路 260 號 No. 260, Puqian Rd., Hsinchu City, Taiwan (2).中壢站:桃園市大園區中正東路三段六號 No. 6, Sec. 3, Zhongzheng E. Rd., Dayuan Dist. Taoyuan City, Taiwan (3).台中站:台中市南屯區工業區 23 路 26 號 2 樓 2F., No. 26, Gongyequ 23rd Rd., Nantun Dist. Taichung City, Taiwan (4).嘉義站:嘉義市西區八德路 292、294 號 No. 292 & No. 294, Bade Rd., West Dist. Chiayi City, Taiwan (5).台南站:台南市南區新平路 2 號 No. 2, Xinning Rd., South Dist., Tainan City, Taiwan (6).高雄站:高雄市仁武區鳳仁路 397 號 No. 397, Fengren Rd., Renwu Dist. Kaohsiung City, Taiwan (7).宜蘭站:宜蘭縣五結鄉五濱路 1 段 233 號 No. 233, Sec. 1, Wubin Rd., Wujie Township Yilan County, Taiwan
東元電機股份有限公司觀音二廠 TECO Electric & Machinery Co., Ltd. Guanyin Plant II	桃園市觀音區國建一路 6 號。 No. 6, Guojian 1st Rd., Guanyin Dist. Taoyuan City, Taiwan
東元電機股份有限公司湖口廠 TECO Electric & Machinery Co., Ltd. Hukou Plant	新竹縣湖口鄉中華路 15 號 No. 15, Zhonghua Rd., Hukou Township, Hsinchu County, Taiwan
東元電機股份有限公司淡水廠 TECO Electric & Machinery Co., Ltd. Tamsui Plant	新北市淡水區興仁路 9 號 No. 9, Xiyuan Rd., Tamsui Dist., New Taipei City, Taiwan