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# Independent Limited Assurance Report on the Greenhouse Gas Statement of TECO Electric & Machinery Co., Ltd. And Subsidiaries

To TECO Electric & Machinery Co., Ltd. :

We have been engaged to perform a limited assurance engagement on the Greenhouse Gas (GHG) Statement of TECO Electric & Machinery Co., Ltd. and subsidiaries (the "Group") for the period from January 1, 2025 to December 31, 2025, which comprises the GHG inventory report and the related explanatory notes. This engagement was performed by a multidisciplinary engagement team, including assurance practitioners and environmental and engineering specialists.

## *Responsibilities of management for the GHG Statement*

Management is responsible for the preparation of the GHG Statement in accordance with the Greenhouse Gas Protocol (GHG Protocol) and the Q&A on the Sustainable Development Roadmap for TWSE/TPEx Listed Companies issued by the Financial Supervisory Commission (please refer to Note 1 to the GHG Statement), and for such internal control as management determines is necessary to enable the preparation of the GHG Statement that is free from material misstatement, whether due to fraud or error.

The quantification of GHG emissions is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emission factors and the values needed to combine emissions of different gases for reporting purposes.

## *Our Independence and Quality Management*

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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Our firm applies Quality Management Standard No. 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements," which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

***Practitioner's responsibilities for the assurance of the GHG Statement***

Our responsibility is to plan and perform the limited assurance engagement in accordance with Assurance Standard No. 3410, "Assurance Engagements on Greenhouse Gas Statements," and the Key Points for the Management of Assurance Institutions for Sustainability Reports of Listed and OTC Companies, in order to obtain limited assurance about whether the Group's GHG Statement referred to in the first paragraph is free from material misstatement, and to express a limited assurance conclusion based on the procedures performed and the evidence obtained.

As required by Assurance Standard No. 3410 and the Key Points for the Management of Assurance Institutions for Sustainability Reports of Listed and OTC Companies, the work performed in this limited assurance engagement included evaluating the appropriateness of the Group's use of the GHG Protocol and the Q&A on the Sustainable Development Roadmap for TWSE/TPEx Listed Companies issued by the Financial Supervisory Commission as the basis for preparing the GHG Statement, assessing the risks of material misstatement of the GHG Statement, whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG Statement. The scope of the risk assessment procedures (including the understanding of internal control) and procedures performed in response to the assessed risks in a limited assurance engagement is substantially less than that of a reasonable assurance engagement.

The procedures we performed on the Group's GHG Statement referred to in the first paragraph were based on our professional judgment and included inquiries, observation of processes, inspection of documents, analytical procedures, evaluation of the appropriateness of quantification methods and reporting policies, and agreement or reconciliation with the underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

1. Obtained, through inquiries, an understanding of the Group's control environment and information systems relevant to the quantification and reporting of emissions, but did not evaluate the design of particular control activities, obtain evidence about their implementation, or test their operating effectiveness.
2. Evaluated whether the Group's methods for developing estimates were appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based, or separately developing our own estimates against which to evaluate the Group's estimates.
3. Performed a site visit at one site to assess the completeness of emission sources, data collection methods, source data and relevant assumptions applicable to that site. The selection of the site at which to perform the site visit took into account the site's contribution to total emissions, the nature of the emission sources, and the sites selected in prior periods. The procedures performed included testing the information systems or controls used at that site to collect and aggregate facility data.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, those performed for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion as to

whether the Group's GHG Statement has been prepared, in all material respects, in accordance with the GHG Protocol and the Q&A on the Sustainable Development Roadmap for TWSE/TPEx Listed Companies issued by the Financial Supervisory Commission.

***Limited assurance conclusion***

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Group's GHG Statement for the period from January 1, 2025 to December 31, 2025 referred to in the first paragraph is not prepared, in all material respects, in accordance with the GHG Protocol and the Q&A on the Sustainable Development Roadmap for TWSE/TPEx Listed Companies issued by the Financial Supervisory Commission.

***Other matter***

The maintenance of the Group's website is the responsibility of the Group's management. We assume no responsibility for re-performing assurance procedures on any changes to the GHG Statement subsequent to the publication of our assurance report on the Group's website. In addition, information for the period as of December 31, 2024 and earlier periods included in the 2025 Sustainability Report has not been subject to assurance by us.

Tu, Chan-Yuan

Tu, Chan-Yuan
For and on behalf of PricewaterhouseCoopers, Taiwan
April 30, 2026