



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the 2025 GHG Report produced by TAIWAN BENEFIT COMPANY, 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 its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the 2025 GHG Report produced by TAIWAN BENEFIT COMPANY, 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 its 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.
Lead Verifier	Dorina Yang
Independent Reviewer	Max Tsai
Signed on behalf of BSI	<i>Joe Tsai</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-16
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 TAIWAN BENEFIT COMPANY. This 3 rd party Verification Opinion has been prepared for TAIWAN BENEFIT COMPANY 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 TAIWAN BENEFIT COMPANY 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 836039 Dated 2026-03-16



Verification Engagement

Organization	TAIWAN BENEFIT COMPANY 彬台科技股份有限公司
Responsible party	TAIWAN BENEFIT COMPANY 彬台科技股份有限公司
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 records, utility bills, invoices, 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: TAIWAN BENEFIT COMPANY 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	TAIWAN BENEFIT COMPANY 彬台科技股份有限公司 5F., No.208, Ruiguang Rd., Neihu Dist., Taipei 114673, Taiwan 114673 臺北市內湖區瑞光路 208 號 5 樓	
Organizations GHG Report containing GHG Statement	彬台_2025 年溫盤報告書 (V7) 彬台_2025 年溫室氣體盤查表 V7	
Organizational Boundary	Operational Control	
Locations included in the Organizational Boundary	See Appendix A	
Scope of activities	Trading, R&D, and manufacturing of production equipment, as well as turnkey plant engineering and system integration.	
Reporting Boundary	Direct GHG emissions (Scope 1)	<ul style="list-style-type: none"> Stationary combustion Mobile combustion 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"> Business travel (Only domestic flights, high-speed rail, trains, cars, taxis, and accommodation, as well as international flights and accommodation, are included)
	Indirect GHG emissions from products used by organization (Scope 3)	<ul style="list-style-type: none"> Purchased goods and services (Only imported electricity, fuel, and tap water are included)
	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)	39.7201
Indirect emissions from imported energy (Scope 2) - Location Based	71.3368
Indirect GHG emissions from transportation (Scope 3)	149.7743
Indirect GHG emissions from products used by organization (Scope 3)	26.8981
Total (location based)	287.729

Appendix A

Location	Address
台北總部 (世紀國寶)	114673 臺北市內湖區瑞光路 206、208、210、212 號 5 樓，212 號 6 樓
台北總部 (力仁大樓-已於 2025/01/31 退租)	114067 臺北市內湖區瑞湖街 36 號 9 樓
台中工廠	411014 臺中市太平區德隆里工業二十路 31 號