

OPINION STATEMENT



Greenhouse Gas Verification Opinion 2025 Greenhouse Gas Emissions Information

LeadSun Greentech Corporation

10-1F., No. 1, Songgao Rd., Xinyi Dist., Taipei City 110, Taiwan

has been completed verified according to ISO 14064-3:2019 and meets
the following standard requirements

ISO 14064-1 : 2018

Category 1 Direct emissions

10.7281 tonnes of CO₂e

Category 2 Indirect emissions from imported energy

34.5115 tonnes of CO₂e

Category 3~6 Other indirect emissions

1,755.9125 tonnes of CO₂e

Total emissions 1,801.152 tonnes of CO₂e

Opinion No.: ARES/TW/A2608707G

Date: 2026-07-31

Version: 01



The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise
the opinion is invalid.

Authorized by :



ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
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ARES International Certification Co., Ltd. (referred to as ARES) received the application from LeadSun Greentech Corporation for ISO 14064-1:2018, and implements direct and indirect verification in accordance with ISO 14064-3:2019 requirements verification of greenhouse gas emissions, the period covered by greenhouse gas emissions is from January 1, 2025 to December 31, 2025. The purposes of this verification exercise are, by review of objective evidence, to independently review: whether the GHG emissions are as declared by the organization's GHG assertion and the data reported are accurate, complete, consistent, transparent and free of material error or omission. The contents of the verification opinion are explained as follows:

Scope

ARES confirmed that LeadSun Greentech Corporation has implemented in accordance with ISO 14064-1:2018 Greenhouse Gases - Part 1: Quantification and Reporting of Greenhouse Gas Emissions and Removals at the Organizational Level with Guidelines with relevant standard requirements to propose the compliance of the GHG emissions from human activities within the organization boundary and operation scope. The above-mentioned assurance opinions based on the ISO 14064-3:2019 guidelines include the following content:

(1) Verified GHG Inventory period : From 2025/01/01 to 2025/12/31.

(2) Verification of site:

Name of site	Address of site
• LeadSun Greentech Corporation	• 10-1F., No. 1, Songgao Rd., Xinyi Dist., Taipei City 110, Taiwan
• Taipei Office	• 10-1F., No. 1, Songgao Rd., Xinyi Dist., Taipei City 110, Taiwan
• Xizhi Warehouse	• 6F, No. 167, Section 2, Datong Rd, Xizhi District, New Taipei City 221, Taiwan
• LeadsunFox Greenergy Investment Co., Ltd.	• 10-1F., No. 1, Songgao Rd., Xinyi Dist., Taipei City 110, Taiwan
• Xiangyin yongxu Co., Ltd.	• 10-1F., No. 1, Songgao Rd., Xinyi Dist., Taipei City 110, Taiwan

(3) Verify the types of greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), and refer to the newest public GHG list by IPCC.

(4) The global warming potential (GWP) calculated by the quantitative calculation of greenhouse gas emissions refers to the global warming potential value of the AR 6 assessment report of IPCC 2021, and the electricity emission coefficient in each site of verification are in following table.

(5) The electricity emission coefficient refers to the 2025 industry electricity emission coefficient announced by the Energy Administration of the Ministry of Economic Affairs: 0.466 kgCO₂e/kWh calculated.

Verification Opinion

ARES implements a third-party impartial, independent and objective verification of GHG claims disclosure information and on-site corroboration to ensure reporting information comply with the standards of accuracy, completeness, consistency and transparency. The threshold for material difference is 5%, and the verification process includes document review, pre-trip assessment, sampling plan, evidence search collect the information needed to verify the declaration and ensure the accuracy of GHG emissions. ARES issue verification opinion type is an unmodified opinion.

Level of Assurance

ARES followed the inspection procedures in accordance with the verification criteria, and the evidence results showed that the greenhouse gas claims proposed by LeadSun Greentech Corporation met the regulations, did not violate the material difference threshold of 5%. ARES verification result and assurance level of each greenhouse gas category are in following table.

【Total GHG emission of each category reported organization be verified】

Category	GHG Emissions (Unit: tonnes CO ₂ e)	Assurance level
Category1	10.7281	Reasonable assurance level
Category2	34.5115	Reasonable assurance level
Category3	34.2298	Limited assurance level
Category4	1,721.6827	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Direct and Indirect emissions	1,801.152	

*NS: Non-significant ; N/A: Not available

【Each Site GHG emission of each category be verified】

Site Name	LeadSun Greentech Corporation Taipei Office & Xizhi Warehouse	
Category	GHG Emissions (Unit: tonnes CO ₂ e)	Assurance level
Category1	10.7281	Reasonable assurance level
Category2	20.5379	Reasonable assurance level
Category3	13.2737	Limited assurance level
Category4	1,219.5665	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Site GHG Emissions	1,264.106	

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Site Name	LeadsunFox Greenergy Investment Co., Ltd.	
Category	GHG Emissions (Unit: tonnes CO ₂ e)	Assurance level
Category1	0.0000	Reasonable assurance level
Category2	13.1516	Reasonable assurance level
Category3	20.9137	Limited assurance level
Category4	501.9208	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Site GHG Emissions	535.986	

Site Name	Xiangyin yongxu Co., Ltd.	
Category	GHG Emissions (Unit: tonnes CO ₂ e)	Assurance level
Category1	0.0000	Reasonable assurance level
Category2	0.8220	Reasonable assurance level
Category3	0.0423	Limited assurance level
Category4	0.1954	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Site GHG Emissions	1.060	

Confidentiality

This report and its attachments may contain confidential information belonging to LeadSun Greentech Corporation. Any other individuals, groups or companies are prohibited from copying or distributing it without the written consent of LeadSun Greentech Corporation.

Avoidance of Conflict of Interest

The contents of this report and its attachments are in full compliance with the standard methods and procedures of the competent authority and conduct inspections in a fair and honest manner. There is no falsehood. If there is any violation, in addition to being jointly and severally liable for the losses suffered by the government agency, it will also accept administrative sanctions and criminal penalties as ordered by the competent authority.

ARES has no financial investment relationship with the inspected unit, and complies with the requirements of the competent authority to avoid conflicts of interest. If there are any violations of the aforementioned facts, which are verified by the competent authority, this report and the contents of the attachments are willing to accept the decision of the competent authority as invalid.

Verification Team

Above opinion coincide with ARES verifiers team with fairness and impartiality in the GHG verification.

ARES Lead Verifier :

徐瑞強

Remarks: This verification opinion complies with the requirements of the ARES greenhouse gas verification service terms. The content of the opinion is prepared by ARES International Certification Co., Ltd. based on the verification results of greenhouse gas claims, and is issued after the customer's consent. This opinion is not used to relieve the client from the responsibility of complying with the articles of association, national or local laws, and any published international guidelines; the client and ARES are independent entities, and the client is not bound by ARES represent it against other organizations.

