



METAL INDUSTRIES RESEARCH &
DEVELOPMENT CENTRE

GHG Verification Opinion

Aero Win Technology Corporation

NO.1, LN.13, XINGONG RD., XINYING DIST., TAINAN CITY, TAIWAN, ROC

Has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

| | | |
|-----------------------------------|-------------------|--------------------------|
| Direct greenhouse gas emission | <u>73.5436</u> | tonnes CO ₂ e |
| Indirect greenhouse gas emission | <u>5,239.7913</u> | tonnes CO ₂ e |
| Direct and indirect GHG emissions | <u>5,313.335</u> | tonnes CO ₂ e |

The GHG emissions information for the period from 2024-01-01 to 2024-12-31

Opinion No : MIRDC-2025-07G

Approved Date: :

Signatory: 林仁益



- This Opinion is not valid without the full verification scope, objectives, criteria and findings available on the Opinion.
- This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, MIRDC cannot guarantee the accuracy or correctness of this information. MIRDC cannot be held liable by any party relying or acting upon this Verification.

Metal Industries Research & Development Centre, No. 1001, Gaonan Highway, Nanzi Dist., Kaohsiung City 811225, Taiwan (R.O.C.)

Responsibilities

The management of Aerowin Technology Corporation ensures that the development, maintenance and documentation of the greenhouse gas information system have met the standard requirements also responsible for assessing, determining and reporting GHG emissions information and providing other information needed to support GHG statement.

Metal Industries Research & Development Centre (MIRDC) provides the Verification Opinion according to the principles of verification body and an agreement with the above named client. The verification activities at the organization level of greenhouse gas emissions has been done from 2025-06-03 to 2025-06-23 according to the statement of GHG report for the period from 2024-01-01 to 2024-12-31.

Scope

- Aerowin Technology Corporation
 - NO.1, LN.13, XINGONG RD., XINYING DIST., TAINAN CITY, TAIWAN, ROC.
 - NO.18, XINGONG RD., XINYING DIST., TAINAN CITY, TAIWAN, ROC.
- The IPCC AR6(2021) GWP values are applied in this inventory. The emission factor for electricity of year 2024 is 0.474 kgCO₂e/ kWh. The GHG inventory results are verified as follows:

| Category | Inventory category | GHG Emissions (tonnes CO ₂ e) |
|------------|--|--|
| Category 1 | Direct GHG emissions and removals | 73.5436 |
| Category 2 | Indirect GHG emissions from imported energy | 3,794.7871 |
| Category 3 | Indirect GHG emissions from transportation | 634.1992 |
| Category 4 | Indirect GHG emissions from products used by organization | 810.8050 |
| Category 5 | Indirect GHG emissions associated with the use of products from the organization | N.S. |
| Category 6 | Indirect GHG emissions from other sources | N.S. |

N.S. : Non significant.

Conclusion

The above verification opinions are based on the fair verification process of MIRDC and the 2024 Greenhouse Gas Statement of Aerowin Technology Corporation MIRDC implements the verification procedure according to the verification criteria, and the evidence results show that the greenhouse gas statement made by Aerowin Technology Corporation meets the substantive threshold and is a reasonable assurance level.

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