

OPINION STATEMENT



Greenhouse Gas Verification Opinion 2025 Greenhouse Gas Emissions Information

Macauto Industrial Co., Ltd.

No.6, Yongke 5th Rd.,Yongkang Dist., Tainan City, Taiwan

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

**GHG Protocol : A Corporate Accounting and Reporting Standard,
Revised Edition.**

Scope 1 Direct GHG emissions

256.2291 tonnes of CO₂e

Scope 2 Electricity Indirect GHG emissions

2,501.6355 tonnes of CO₂e

Scope 3 Other indirect GHG emissions

878.5688 tonnes of CO₂e

Total GHG emissions 3,636.433 tonnes of CO₂e

Opinion No.: ARES/TW/F2606734H

Date: 2026-06-04

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 Macauto Industrial Co., Ltd. for verification of GHG public report that be done by Macauto Industrial Co., Ltd. in accordance with requirements GHG Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, the period covered by greenhouse gas emissions is from January 1, 2025 to December 31, 2025. ARES do 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 meet the reporting principles: relevance, completeness, consistency, transparency and accuracy. The contents of the verification opinion are explained as follows:

Scope

Macauto Industrial Co., Ltd. has implemented in accordance with requirements GHG Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, do GHG public report of Scope 1 Scope 2 Scope 3 GHG emissions. ARES base on the ISO 14064-3:2019 verification guidelines to finish the verification opinions 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
• Macauto Industrial Co., Ltd.	• No.6, Yongke 5th Rd., Yongkang Dist., Tainan City, 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.
- (5) The electricity emission coefficient
Taiwan: 0.474 kgCO₂e/kWh, the 2024 electricity emission coefficient announced by the Energy Administration of the Ministry of Economic Affairs.

Verification Opinion

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

意見中須含完整的查證範圍、目標、標準和調查結果，否則意見無效。The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

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Level of Assurance

ARES implement verification procedures in accordance with the verification standard, and the evidence results showed that the GHG public report proposed by Macauto Industrial Co., Ltd. met the regulations, did not violate the materiality threshold of 5%. ARES verification result and assurance level of each GHG Scope are in following table.

【Total GHG emission of each Scope reported be verified】 (unit : tonnes CO₂e)

Scope	Sub-categories	GHG Emissions		Assurance level
Scope1	Stationary Combustion	0.4149	256.2291	Reasonable assurance level
	Mobile Combustion	21.0029		
	Process Emissions	0.0000		
	Fugitive Emissions	234.8113		
Scope2	Imported Electricity	2,501.6355	2,501.6355	Reasonable assurance level
	Imported Energy (excl. Electricity)	0.0000		
Scope3	Purchased good and services	ND	878.5688	Limited assurance level
	Capital goods	ND		
	Fuel and energy related activities	595.6625		
	Upstream transportation & distribution	ND		
	Waste generated in operation	12.6625		
	Business travel	ND		
	Employee commuting	209.1626		
	Upstream leased assets	ND		
	Downstream transportation & distribution	61.0812		
	Processing of sold products	ND		
	Use of sold products	ND		
	End of life treatment of sold products	ND		
	Downstream leased assets	ND		
	Franchises	ND		
	Investments	ND		
Total GHG Emissions			3,636.433	

Remark: ND = Not Disclosure.

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Confidentiality

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

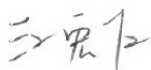
Avoidance of Conflict of Interest

ARES implement verification in a fair and honest manner. There is no falsehood. 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 :



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.

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