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Report No. : (TH16-048 / Version 1)

Greenhouse Gas Verification Report Opinion THGHG16048-02

Verification Scope: Phihong Technology Co., Ltd.
No.568, Fuxing 3rd Rd., Guishan Dist., Taoyuan City, R.O.C
The information of other sites are listed on the subsequent page.

Verification Criteria: ISO 14064-1 : 2018

Verification Objectives : According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : From 01 01, 2025 to 12 31, 2025 (The data being viewed is historical in nature)

Verification Data : Direct GHG Emissions (Category 1): 514.5622 tCO_{2e}

Energy Indirect GHG Emissions (Category 2): 19,487.7669 tCO_{2e}

Indirect GHG Emissions (Category 3~6): 3,540.3930 tCO_{2e}

Global Warming Potential (GWP) : Refer to IPCC The 6-assessment report 2021 Year

Statement Basis : This statement must be interpreted as a whole with the following.

GHG Inventory Report (Version : 2 ; Date : 03 12, 2026)
GHG Inventory (Version : 2 ; Date : 03 12, 2026)

Materiality : 5% (Category 1 and Category 2)

Type of Opinion : Unqualified Qualified (see the subsequent page) Disclaim the issuance

Verification Conclusion: To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.

Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2; the limited assurance level of the inventory data is Category 3 to Category 6.

Date of Issuance: 03 26, 2026

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

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The Geographical Location of Multiple Sites :

Site	Address
Phihong Technology Co. Ltd.(PHT)	No.568,Fuxing 3rd Rd.,Guishan Dist.,Taoyuan City, R.O.C
Phihong (Dong Guan) Electronics Co., Ltd(PHC)	Building 6, No. 133-1, Tiesong Road, Qingxi Town, Dongguan City, Guangdong Province.
Dong Guan Phitek Electronics Co., Ltd.(PHP)	Room 101, Building 5,133-1, Tiesong Road, Qingxi Town, Dongguan City, Guangdong Province.
PHIHONG VIETNAM CO., LTD.(PHV)	Land B34, B35, B36, B37 Under Lot CN5, An Duong Industrial Park, An Phong Ward, Hai Phong City, Vietnam
Zerova Technologies Taiwan Limited(ZTM)	1F、3F, No. 95 & 99, Zhengnan 1st St., Yongkang Dist., Tainan City,R.O.C
ZEROVA Technologies(Dong Guan)Co., Ltd.(ZCM)	Room 201, Building 5,133-1 Tiesong Road, Qingxi Town, Dongguan City, Guangdong Province.

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (tCO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Process emissions, Fugitive emissions	514.5622	
(Category 2) Indirect GHG emissions from imported energy	Electricity	19,487.7669	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Employee commuting, Business travel	1,437.9420	
(Category 4) Indirect GHG emissions from products used by the organization	Purchased goods, Waste treatment, Waste transport	2,102.4510	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass Burning Emission : 0.0000 tCO₂e

Note: The presentation of data after the decimal point in this Verification Report Opinion shall follow the definition of the inventory procedures and other documents of the organization being verified; if not defined, it shall be presented by the provisions of the organizational level of MOENV: 4 decimal places.

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Data for Multiple Sites :

Emission Unit: tCO₂e

Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Indirect GHG Emissions (Category 3~6)
Phihong Technology Co. Ltd.(PHT)	23.0842	730.1496	566.8293
Phihong (Dong Guan) Electronics Co., Ltd(PHC)	271.7580	2,637.4518	687.7603
Dong Guan Phitek Electronics Co., Ltd.(PHP)	64.2080	3,881.4537	723.0079
PHIHONG VIETNAM CO., LTD.(PHV)	131.6311	9,731.5745	803.9753
Zerova Technologies Taiwan Limited(ZTM)	10.7774	1,230.0044	524.8316
ZEROVA Technologies(Dong Guan)Co., Ltd.(ZCM)	13.1035	1,277.1329	233.9886

Other Related Verification Information



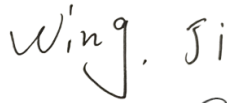

Organization Boundaries :	Operational control
GHG Type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of Intended Use:	Voluntarily understanding the status of greenhouse gas emissions as a basis for developing reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Purchased Power Factor:	Phihong Technology Co. Ltd.(PHT) Zerova Technologies Taiwan Limited(ZTM) Refer to the 2024 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 04 14, 2025 Phihong (Dong Guan) Electronics Co., Ltd(PHC) Dong Guan Phitek Electronics Co., Ltd.(PHP) ZEROVA Technologies(Dong Guan)Co., Ltd.(ZCM) Refer to the National Average Carbon Dioxide Emission Factor(2023) for Electricity (China Ministry of Environmental Protection website) PHIHONG VIETNAM CO., LTD.(PHV) Refer to the Vietnam's "Ozone Layer and Low-Carbon Economic Development Center" Power Grid Emission Coefficient (2023)
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: google map, ICAO, China product life cycle greenhouse gas emission coefficient database, amap ,Carbon Footprint Information Platform(R.O.C). <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site <input type="checkbox"/> Other

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Qualified Opinion :	NO
Others :	NO
Verification Date :	02 27, 2026 03 02, 2026 03 03, 2026 03 04, 2026 03 05, 2026 03 12, 2026
Report Date & Version :	03 19, 2026, Version : 01

Verification Team and Technical Review

Lead Verifier :	Shih-Ting Tseng	Signature :	
Verifier :	Kuo-ping Chiao	Signature :	
Verifier :	Wing Ji	Signature :	
Independent Review :	Hsiao-Kuang Ling	Signature :	

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.