



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the KAORI HEAT TREATMENT CO., LTD. 2025 GHG Report produced by KAORI HEAT TREATMENT CO., LTD., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	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 KAORI HEAT TREATMENT CO., LTD. 2025 GHG Report produced by KAORI HEAT TREATMENT CO., LTD., covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	WeiYu Cheng
Independent Reviewer	Eddy Chuang
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-22
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 KAORI HEAT TREATMENT CO., LTD. This 3rd party Verification Opinion has been prepared for KAORI HEAT TREATMENT CO., LTD. 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 KAORI HEAT TREATMENT CO., LTD. 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 818441 Dated 2026-05-22



Verification Engagement

Organization	KAORI HEAT TREATMENT CO., LTD. 高力熱處理工業股份有限公司
Responsible party	KAORI HEAT TREATMENT CO., LTD. 高力熱處理工業股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - 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	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- 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 consumption logs, records, daily logs, utility bills, invoices, service records, 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: KAORI HEAT TREATMENT CO., LTD. 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		KAORI HEAT TREATMENT CO., LTD. 高力熱處理工業股份有限公司 No. 5-2, Jilin N. Rd., Zhongli Dist., Taoyuan City 320030, Taiwan 320030 桃園市中壢區吉林北路 5-2 號
Organizations GHG Report containing GHG Statement		高力熱處理工業股份有限公司 2025 年溫室氣體盤查管理報告 高力熱處理工業股份有限公司 2025 年溫室氣體盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Manufacturing of plate heat exchangers, fuel cell modules, liquid/air cooling components and systems, and hydrogen energy systems
Reporting Boundary	Direct GHG emissions (Scope 1)	Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	Upstream transport and distribution for goods. (The first 80% of the purchase Value)
	Indirect GHG emissions from products used by organization (Scope 3)	Purchased goods. (The first 80% of the purchase Value, Energy, and Fuel)
	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)	307.4891
Indirect emissions from imported energy (Scope 2) - Location Based	7,766.1695
Indirect GHG emissions from transportation (Scope 3)	707.2208
Indirect GHG emissions from products used by organization (Scope 3)	14,437.7891
Total (location based)	23,218.669

Appendix A

Location	Address
高力熱處理工業股份有限公司 營運總部 (中壢三廠) KAORI HEAT TREATMENT CO., LTD. Headquarters (Zhongli Plant 3)	320030 桃園市中壢區吉林北路 5-2 號 No. 5-2, Jilin N. Rd., Zhongli Dist., Taoyuan City 320030, Taiwan
高力熱處理工業股份有限公司 中壢一廠 KAORI HEAT TREATMENT CO., LTD. Zhongli Plant 1	320030 桃園市中壢區吉林北路 2 號 No. 2, Jilin N. Rd., Zhongli Dist., Taoyuan City 320030, Taiwan
高力熱處理工業股份有限公司 中壢二廠 KAORI HEAT TREATMENT CO., LTD. Zhongli Plant 2	320030 桃園市中壢區松江北路 11 號 No. 11, Songjiang N. Rd., Zhongli Dist., Taoyuan City 320030, Taiwan
高力熱處理工業股份有限公司 高雄總廠 KAORI HEAT TREATMENT CO., LTD. Kaohsiung Plant	820110 高雄市岡山區本工二路 3 號 No. 3, Bengong 2nd Rd., Gangshan Dist., Kaohsiung City 820110, Taiwan
高力熱能科技股份有限公司 Kaori Thermal Technology CO., LTD.	320023 桃園市中壢區自強四路 8-1 號 No. 8-1, Ziqiang 4th Rd., Zhongli Dist., Taoyuan City 320023, Taiwan
高力科技(寧波)有限公司 Kaori Technology (NINGBO) CO., LTD.	315800 中國寧波保稅西區創業四路 8 號 No. 8, Chuangye 4 Rd., Free Trade West Zone, Ningbo 315800, China