

AUDITORS' LIMITED ASSURANCE REPORT

To CHUNG-HSIN ELECTRIC & MACHINERY MFG. CORP.

We have been engaged by CHUNG-HSIN ELECTRIC & MACHINERY MFG. CORP. ("CHEM") to provide limited assurance for the "Greenhouse Gas Statement" for the period from January 1 to December 31, 2025, as detailed in Appendix 1.

CHEM's Responsibility for the Greenhouse Gas Statement

CHEM is responsible for the preparation of the Greenhouse Gas Statement in accordance with the "Greenhouse Gas Protocol" ("GHG Protocol") published by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of a Greenhouse Gas Statement that is free from material misstatement, whether due to fraud or error.

As discussed in Note 7 to the Greenhouse Gas Statement, Greenhouse Gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the need to aggregate emissions of different greenhouse gases in the reported values. In addition, the data and methods used to estimate greenhouse gas emissions may lead to measurement uncertainty. Different measurement techniques can yield significantly different results, thereby affecting the quantified information in the Greenhouse Gas Statement due to such uncertainties.

Auditors' Independence and Quality Management

We and the affiliated accounting firm have complied with the provisions regarding independence and other ethical standards as stipulated in the Code of Ethics for Professional Accountants and other applicable ethical standards. The fundamental

principles of this code include integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies the Quality Management Standards No. 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements." This standard requires the firm to design, implement, and operate a system of quality management, including policies and procedures related to compliance with ethical requirements, professional standards, and applicable laws and regulations.

Auditors' Responsibility

Our responsibility is to plan and perform a limited assurance engagement in accordance with Assurance Standard No. 3410, "Assurance Engagements on Greenhouse Gas Statements." Based on the procedures performed and the evidence obtained, we have obtained limited assurance as to whether the Greenhouse Gas Statement of CHEM as described in the first paragraph, is free from material misstatement, and have formed a conclusion accordingly.

A limited assurance engagement undertaken in accordance with Assurance Standard No. 3410 involves assessing the appropriateness of CHEM's application of the "GHG Protocol" in preparing the Greenhouse Gas Statement, assessing the risks of material misstatement of the Greenhouse Gas Statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Greenhouse Gas Statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included enquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

1. Through inquiries, obtained an understanding of CHEM's control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness.
2. Evaluated whether CHEM's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate CHEM's estimates.
3. Undertook site visits at one site to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to the sites. The sites selected for testing were chosen taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures did not include testing the information systems used to collect and aggregate facility data, or the controls at these sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether CHEM's Greenhouse Gas Statement has been prepared, in all material respects, in accordance with the "GHG Protocol".

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that CHEM's Greenhouse Gas Statement for the year ended 31 December 2025 is not prepared, in all material respects, in accordance with the "GHG Protocol" published by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI) applied as described in the first paragraph.

Other Matter

After the issuance of this assurance report, we shall not be responsible for performing additional assurance procedures on any changes to the subject matter or applicable criteria made by CHEM.

The engagement partner on the assurance resulting in this independent limited assurance report is Lin, Pin Yen.

Crowe (TW) CPAs

Taipei, Taiwan (Republic of China)

April 10, 2026

Notice to Readers

For the convenience of readers and for information purpose only, the independent limited assurance report has been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language independent limited assurance report shall prevail.

APPENDIX 1

CHUNG-HSIN ELECTRIC & MACHINERY MFG. CORP.

THE GREENHOUSE GAS STATEMENT

PERIOD FROM JANUARY 1 TO DECEMBER 31, 2025

The greenhouse gas emissions assured by CHUNG-HSIN ELECTRIC & MACHINERY MFG. CORP. ("the Company ") for the period from January 1 to December 31, 2025, are as follows:

Unit: Metric Tons of CO₂ Equivalent (Metric Tons CO₂e)

Greenhouse Gas Emission Category	Emissions
Scope 1 Direct Greenhouse Gas Emissions and Removals (excluding SF ₆ fugitive emissions)	1,064.0899
Scope 1 Direct Greenhouse Gas Emissions and Removals (SF ₆ fugitive emissions) (Note 1)	62,072.2262
Scope 2 Indirect Greenhouse Gas Emissions from Imported Energy (location-based approach)	4,280.0526
Total of Scope 1 (excluding SF₆ fugitive emissions) + Scope 2	5,344.1425
Total of Scope 1 + Scope 2	67,416.3687

Note 1: The total SF₆ emissions arise from testing performed in accordance with national standards and customer contracts and apply only to heavy-electrical products such as GIS and GIL. The calculation of these emissions has been developed internally by the Company using a case-by-case measurement approach. Owing to the limitations of this calculation method, the loss quantity is conservatively estimated as the fugitive quantity, with no offset for gas remaining in the equipment, and a purity of 100% is assumed (typical purity is approximately 99.5%). These emissions are classified as Scope 1.

Note 2: Basis for the Preparation of This Statement

This greenhouse gas statement (hereinafter referred to as “this Statement”) for the period from January 1 to December 31, 2025, has been prepared by the Company in accordance with the Greenhouse Gas Protocol published by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). As 2024 was the first year for which the Company’s greenhouse gas inventory was subject to assurance, 2024 has been set as the base year. The Company has set the materiality (significance) threshold at 3% as the basis for determining whether errors, omissions or misstatements may materially affect decisions.

Note 3: Organizational Boundary, Reporting Boundary, and Assurance Scope

The boundary of this inventory comprises the Linkou Plant, Chiayi Plant, Southern Taiwan Science Park (STSP) Plant, Taoyuan Technology Park (TTP) Plant, Nankang Office and Taichung Office. Under the operational control approach, the Company recognizes 100% of the emissions within the operational scope it owns and controls. The assurance scope of this Statement covers the Linkou Plant, Chiayi Plant, and Southern Taiwan Science Park (STSP) Plant.

Note 4: Identification of Greenhouse Gas Emission Categories and Sources

The types of greenhouse gas emissions included in this Statement cover carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). All emissions are expressed in metric tons of carbon dioxide equivalent (CO₂e).

The Company’s emission sources are as follows:

Scope 1: Direct Greenhouse Gas Emissions and Removals

Refers to emissions originating from sources owned or controlled by the Company, including stationary combustion sources, mobile combustion sources, and fugitive emissions.

Scope 2: Indirect Greenhouse Gas Emissions from Imported Energy

Refers to indirect greenhouse gas emissions resulting from the consumption of imported electricity, including purchased electricity.

Note 5: Quantification Method and Reporting Policy

The Company primarily adopts the “Emission Factor Method” to calculate greenhouse gas emissions. The calculation formula is as follows:

$$\text{Greenhouse Gas Emissions} = \text{Activity Data} \times \text{Emission Factor} \times \text{Global Warming Potential (GWP)}$$

- Activity data includes fuel consumption (in liters), electricity usage (in kWh), refrigerant refill quantity, employee work-days, etc.
- Emission factor refers to a coefficient or ratio used to convert activity data into an estimated quantity of greenhouse gas emissions associated with the activity.
- Global Warming Potential (GWP) is the multiplier used to convert individual greenhouse gas emissions into metric tons of carbon dioxide equivalent (CO₂e).

Note 6: Emission Factors and Relevant Parameters

The emission factors used in this Statement are primarily based on emission factor data published by the Ministry of Environment or other relevant competent authorities, including the “Greenhouse Gas Emission Factors” announced by the Ministry of Environment in February 2024, the 2024 Energy Statistics Handbook of the Bureau of Energy, Ministry of Economic Affairs, the 2024 electricity carbon emission factor announced by the Bureau of Energy, and other international references.

The Global Warming Potentials (GWPs) used in this Statement are taken from the IPCC Sixth Assessment Report (AR6) issued in 2021.

Note 7: Explanation of Relevant Uncertainties

The quantification of greenhouse gases is inherently subject to uncertainty. This is primarily due to incomplete scientific knowledge used to determine emission factors, as well as the need to aggregate emissions from various greenhouse gases into a single reported value. For example, the Global Warming Potentials (GWPs) used in this Statement to estimate greenhouse gas emissions are affected by scientific uncertainty arising from incomplete knowledge. Additionally, the data and methodologies used in estimating greenhouse gas emissions in this Statement may also introduce measurement uncertainties, as different measurement techniques can yield significantly different results. Consequently, the quantitative information presented in this Statement is influenced by both scientific and measurement uncertainties.

Statement Issuer

CHUNG-HSIN ELECTRIC & MACHINERY MFG. CORP.

Chairman: Chiang, Fu-Nien

(Signature)

April 10, 2026