Greenhouse Gas Assurance Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

Top High Image Corp.

No. 20, Juguang 2nd Street, Daliao District, Kaohsiung City 831, TAIWAN, R.O.C.

has been verified and validated with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1：2018

- **Reasonable Assurance**：

  Direct emissions (category 1)：**84.5867** tonnes of CO_2e

  Energy Indirect emissions (category 2): **3,319.9259** tonnes of CO_2e

- **Limited Assurance**：

  Other Indirect emissions (category 3 to 6): **35,628.7895** tonnes of CO_2e

- **Total GHG emissions: 39,033.302** tonnes of CO_2e

Authorized by

CEO

UNIVERSAL CERTIFICATION SERVICE CO., LTD.

Sangem Hsu

Date of issue: 06/15/2026

1. This Statement is the property of Universal Certification Service Co., Ltd., 4F-1, No.21, Sec.4, Nanjing E. Rd., Taipei, Taiwan. TEL: (02)2715-5577.

2. The registration information and authenticity of this Statement can be confirmed at www.ucscert.com.tw

3. This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.

【The emission of each category is described as below】 Unit: tonnes of CO_2e

➢ No. 20, Juguang 2nd Street, Daliao District, Kaohsiung City 831, TAIWAN, R.O.C.

➢ No. 5-9, Yuanshan Rd., Zhonghe District, New Taipei City, TAIWAN, R.O.C.

➢ No. 70-5, Yonghui Rd., Xitun District, Taichung City, TAIWAN, R.O.C.

EMISSIONS		tonnes CO_2e (tCO_2e)	Notes
Category 1: Direct GHG emissions and removals			
1.1	Stationary combustion	0.0760	
1.2	Mobile combustion	84.4388	
1.3	Industrial processes (anthropogenic systems)	0.0001	
1.4	Fugitive (anthropogenic systems)	0.0718	
1.5	Land use, land use change and forestry	Undisclosed	
Category 2: Indirect GHG emissions from imported energy			
2.1	Indirect emissions from imported electricity	3,319.9259	
2.2	Indirect emissions from imported energy	Undisclosed	
Category 3: Indirect GHG emissions from transportation			
3.1	Emissions from upstream transport and distribution for goods	516.0817	
3.2	Emissions from downstream transport and distribution for goods	675.0151	
3.3	Emissions from employee commuting	34.5275	
3.4	Emissions from client and visitor transport	Undisclosed	
3.5	Emissions from business travels	0.7253	
Category 4: Indirect GHG emissions from products used by organization			
4.1	Emissions from purchased goods	34393.9057	
4.2	Emissions from capital goods	Undisclosed	
4.3	Emissions from the disposal of solid and liquid waste	8.4252	
4.4	Emissions from the use of assets	Undisclosed	
4.5	Emissions from the use of services that are not described in the above subcategories	0.1090	
Category 5: Indirect GHG emissions associated with the use of products from the organization			
5.1	Emissions or removals from the use stage of the product	Undisclosed	
5.2	Emissions from downstream leased assets		
5.3	Emissions from end of life stage of the product		
5.4	Emissions from investments		
Category 6: Indirect GHG emissions from other sources			
	Undisclosed	-	
Direct emissions and Indirect emissions		39,033.302	

1. This Statement is the property of Universal Certification Service Co., Ltd., 4F-1, No.21, Sec.4, Nanjing E. Rd., Taipei, Taiwan. TEL: (02)2715-5577.

2. The registration information and authenticity of this Statement can be confirmed at www.ucscert.com.tw

3. This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.

UCS has been contracted by Top High Image Corp. - No. 20, Juguang 2nd Street, Daliao District, Kaohsiung City 831, TAIWAN, R.O.C. for the assurance of greenhouse gas emissions statement in accordance with ISO 14064-3:2019. The content of assurance opinion is described as below:

Roles and Responsibilities

The management of the organization ensures that the development, record keeping and documentation procedures of the organization's greenhouse gas information system meet the requirements of the standard, is responsible for assessing, determining and reporting greenhouse gas emission information, and providing other information required to support greenhouse gas claims to the UCS.

- Assurance criteria: ISO 14064-1:2018 Greenhouse gases– Part 1: Specification with guidance for quantification and reporting of greenhouse gas emissions and removals at the organizational level.
- Assurance period: From 05/11, 2026 to 06/02, 2026

Assurance Scope:

- Greenhouse gas emissions information covers the period from January 1, 2025 to December 31, 2025
- Included factory areas:

Factory area	Geographic location of Activity
Headquarters	No. 18 & 20, Juguang 2nd St., Daliao Dist., Kaohsiung City 831, Taiwan
Taichung Warehouse	No. 70-5, Yonghui Rd., Xitun Dist., Taichung City 407, Taiwan
New Taipei Warehouse	No. 5-9, Yuanshan Rd., Zhonghe Dist., New Taipei City 235, Taiwan

- Types of greenhouse gases emission: Carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), nitrogen trifluoride (NF3)
- Global Warming Potential (GWP) refers to the global warming potential value in the IPCC 2021 sixth assessment report.
- Assurance level and materiality threshold:
  - Category 1 and Category 2 - reasonable assurance level with a materiality threshold of 5% accuracy
  - Category 3 to Category 6 - limited assurance level with a materiality threshold of low audit risk
- GHG report version: Ver 2, 2026/05/26
- GHG Inventory version: Ver 2, 2026/05/26

Objective

“UCS” Independent and objective support for the greenhouse gas disclosure claim certificate, ensuring the accuracy, completeness and consistency of reported information and transparency, and it contains no errors or omissions.

1. This Statement is the property of Universal Certification Service Co., Ltd., 4F-1, No.21, Sec.4, Nanjing E. Rd., Taipei, Taiwan. TEL: (02)2715-5577.
2. The registration information and authenticity of this Statement can be confirmed at www.ucscert.com.tw
3. This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.

Assurance Methodology

Adopt a risk assessment-based approach to ensure and control the risk of greenhouse gas emission information disclosure; plan and implement the inspection process, including pre-assessment, sampling plan, evidence collection, obtain the information, explanations and related evidence required for the inspection opinion, and ensure that there are no substantial errors in the greenhouse gas emissions on site in the greenhouse gas declaration.

Assurance Opinion

☑ **Assurance** without reservations.

- Category 1 and Category 2 - The greenhouse gas statement appropriately reflects the GHG data and information for that category.
- Category 3 to Category 6 - There is no evidence that the relevant GHG statement is materially incorrect or does not fairly reflect the GHG data and information.

☐ Assurance with reservations: The verifier adopted the ISO 14064-1:2018 standard and found the following issues after assurance. However, after adjustment and correction, no material errors.

☐ Unable to assure.

Confidentiality Statement

This report and its attachments may contain confidential information belonging to "Top High Image Corp.", without the written consent of "Top High Image Corp." other individuals, groups or companies are prohibited from copying or distributing it.

Assurance Team

The above opinions are the opinions put forward by the assurance team based on a fair assurance process.

- Lead Validator/Verifier: Wei Lun Lan

Statement of independence, impartiality and competence

No member of the verification team has a business relationship with Top High Image Corp., its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest. UCS has implemented impartiality regulations across the business to maintain high ethical standards among staff in their day-to-day business activities. This verification opinion, including the opinion expressed herein, is provided to Top High Image Corp. and is solely for the benefit of Top High Image Corp. in accordance with the terms of our agreement. UCS consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.

1. This Statement is the property of Universal Certification Service Co., Ltd., 4F-1, No.21, Sec.4, Nanjing E. Rd., Taipei, Taiwan. TEL: (02)2715-5577.

2. The registration information and authenticity of this Statement can be confirmed at www.ucscert.com.tw

3. This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.