



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the GALLANT PRECISION MACHINING CO., LTD. Y2025 GHG Protocol Report produced by GALLANT PRECISION MACHINING 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 GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and their principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GALLANT PRECISION MACHINING CO., LTD. Y2025 GHG Protocol Report produced by GALLANT PRECISION MACHINING 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 GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and their principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Stella Sun
Independent Reviewer	Vinson Li
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-06-29
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 GALLANT PRECISION MACHINING CO., LTD.. This 3 rd party Verification Opinion has been prepared for GALLANT PRECISION MACHINING 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 GALLANT PRECISION MACHINING 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 805361 Dated 2026-06-29



Verification Engagement

Organization	GALLANT PRECISION MACHINING CO., LTD. 均豪精密工業股份有限公司
Responsible party	GALLANT PRECISION MACHINING CO., LTD. 均豪精密工業股份有限公司
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 GHG Protocol Corporate Accounting and Reporting Standard Revised edition and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and 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: GALLANT PRECISION MACHINING 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		GALLANT PRECISION MACHINING CO., LTD. 均豪精密工業股份有限公司 No. 5-1, Innovation 1st Rd., Hsinchu Science Park, Baoshan Township, Hsinchu County, 300092, Taiwan 臺灣新竹縣寶山鄉科學園區創新一路 5-1 號 300092
Organizations GHG Report containing GHG Statement		GALLANT PRECISION MACHINING CO., LTD. Y2025 GHG Protocol Report GALLANT PRECISION MACHINING CO., LTD. Y2025 GHG Protocol Inventory- Overall, HQ Hsinchu site, Taichung Site, Tainan office and Kaohsiung office
Organizational Boundary		Operational Control Approach
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Design, Manufacture, Sales and Services of Industrial Mechanical Equipment
Operational Boundary	Scope 1 Direct GHG emissions	Stationary combustion, mobile combustion, process emissions and fugitive emissions.
	Scope 2 Electricity indirect GHG emissions	Purchased electricity
	Scope 3 Other indirect GHG emissions	1. Purchased goods and services 2. Capital goods 3. Fuel- and energy-related activities 4. Upstream transportation and distribution 5. Waste generated in operations 6. Business travel 7. Employee commuting 8. Upstream leased assets 9. Downstream transportation and distribution 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets
	Exclusion from Operational Boundary	10. Processing of sold products (no such activities) 14. Franchises (no such activities) 15. Investments (difficulties in collecting accurate and reliable activity data.)
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
	Reporting period	2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Scope 1: Direct GHG emissions	99.6210
Scope 2: Electricity indirect GHG emissions - Location Based	1,313.1236
Scope 2: Electricity indirect GHG emissions - Market Based	1,313.1236
Scope 3: Other indirect GHG emissions	13,555.6449
Total (location based)	14,968.3895
Total (market based)	14,968.3895

Appendix A

Location	Address
GALLANT PRECISION MACHINING CO., LTD. 均豪精密工業股份有限公司	No. 5-1, Innovation 1st Rd., Hsinchu Science Park, Baoshan Township Hsinchu County, 300092, Taiwan 新竹科學園區新竹縣寶山鄉創新一路 5-1 號 300092
GALLANT PRECISION MACHINING CO., LTD. Taichung 均豪精密工業股份有限公司 中科廠	No.28, Keya W. Rd., Central Taiwan Science Park Daya Dist., Taichung City, 428403, Taiwan 臺中市大雅區科雅西路 28 號 428403
GALLANT PRECISION MACHINING CO., LTD. Tainan 均豪精密工業股份有限公司 台南辦事處	No.156, Zhongxing Rd., Shanhua Dist., Tainan City, 741002, Taiwan 台南市善化區中興路 156 號 741002
GALLANT PRECISION MACHINING CO., LTD. Kaohsiung 均豪精密工業股份有限公司 高雄辦事處	No.92, Lequn Rd., Nanzi Dist., Kaohsiung City, 811011, Taiwan 高雄市楠梓區樂群路 92 號 811011