

OPINION STATEMENT



Greenhouse Gas Verification Opinion 2025 Greenhouse Gas Emissions Information

NEXCOM International Co., Ltd.

9F, No.920, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235,
Taiwan, R.O.C.

Has completed the verification according to ISO 14064-3:2019 and meets
the following standard requirements

ISO 14064-1 : 2018

Direct emissions

149.4453 tonnes of CO₂e

Indirect emissions

4,736.8316 tonnes of CO₂e

Direct emissions and indirect emissions

4,886.277 tonnes of CO₂e

Opinion No.: ARES/TW/F2605734G

Date: 2026-05-07

Version: 01

The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise
the opinion is invalid.



Authorized by :



ARES International Certification Co., Ltd.

No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan

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www.ares-registration.com

【The GHG emission of each category reported organization be verified】

Category	GHG Emissions (Unit: tonnes CO ₂ e)	Assurance level
Category1	149.4453	Reasonable assurance level
Category2	4,130.8152	Reasonable assurance level
Category3	606.0164	Limited assurance level
Category4	NS	N/A
Category5	NS	N/A
Category6	NS	N/A
Direct emissions and indirect emissions	4,886.277	

*NS: Non significant; N/A: Not available

ARES International Certification Co., Ltd. (ARES) received the application from NEXCOM International Co., Ltd. (NEXCOM COMPANY) for ISO 14064-1:2018, and implements direct and indirect verification in accordance with ISO 14064-3:2019 requirements verification of greenhouse gas emissions, the period covered by greenhouse gas emissions is from January 1, 2025 to December 31, 2025, and the contents of the verification opinion are explained as follows:

Level of Assurance

ARES followed the inspection procedures in accordance with the verification criteria, and the evidence results showed that the greenhouse gas claims proposed by NEXCOM COMPANY met the regulations, did not violate the material difference threshold of 5%, and met the reasonable assurance level (Category1~2), limited assurance level (Category3~6).

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review: whether the GHG emissions are as declared by the organization’s GHG assertion and the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Scope

ARES confirmed that NEXCOM COMPANY has implemented in accordance with ISO 14064-1:2018 Greenhouse Gases - Part 1: Quantification and Reporting of Greenhouse Gas Emissions and Removals at the Organizational Level with Guidelines with relevant standard requirements to propose the compliance of the GHG emissions from human activities within the organization boundary and operation scope. The above-mentioned assurance opinions based on the ISO 14064-3:2019 guidelines include the following content:

(1) GHG Inventory period : From 2025/01/01 to 2025/12/31.

(2) Verification of site :

Name of site	Address of site
<ul style="list-style-type: none"> NEXCOM International Co., Ltd. 	<ul style="list-style-type: none"> 9F, 10F, 11F, 12F, 13F, 14F & 15F, No.920, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. 7F, No.926,928,930,932 Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. 5F, 6F, 7F, 8F, 9F, 10F, 11F&12F, No.63, Sec. 1, Sanmin Rd., Banqiao Dist., New Taipei City 220, Taiwan, R.O.C. 2F., No. 50, Huaya 3rd Road, Guishan Dist., Taoyuan City 333, Taiwan, R.O.C.

意見中須含完整的查證範圍、目標、標準和調查結果，否則意見無效。The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

	<ul style="list-style-type: none"> • No. 423, Taishan Rd., Yilan City, Yilan County 260, Taiwan, R.O.C. • 15F.-1, No. 21, Yixin 2nd Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan ,R.O.C.
<ul style="list-style-type: none"> • NexAIoT Co., Ltd. 	<ul style="list-style-type: none"> • 13F, No.922, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. • 5F, No.930, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. • 16F., No. 250, Sec. 2, Chongde Rd., Beitun Dist., Taichung City 406, Taiwan ,R.O.C.
<ul style="list-style-type: none"> • GREENBASE TECHNOLOGY CORP. 	<ul style="list-style-type: none"> • 13F, No.922, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. • 7F., No. 252, Sec. 2, Chongde Rd., Beitun Dist., Taichung City 406, Taiwan ,R.O.C.
<ul style="list-style-type: none"> • EMBUX TECHNOLOGY CO., LTD. • TMR Technologies Co., Ltd. • NexCOBOT Taiwan Co., Ltd. 	<ul style="list-style-type: none"> • 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
<ul style="list-style-type: none"> • NexCOBOT Taiwan Co., Ltd. Office B 	<ul style="list-style-type: none"> • 8F., No. 661, 663, Bannan Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
<ul style="list-style-type: none"> • DIVIOTEC INC. 	<ul style="list-style-type: none"> • 29F.-1, No. 97, Sec. 4, Chongxin Rd., Sanchong Dist., New Taipei City 241, Taiwan, R.O.C.
<ul style="list-style-type: none"> • NEXCOM Shanghai Co., Ltd. 	<ul style="list-style-type: none"> • Room 406, Building C, No 154 , Lane 953, Jianchuan Road, Minhang District, Shanghai, 201108, China
<ul style="list-style-type: none"> • NEXCOM Surveillance Technology Corp. 	<ul style="list-style-type: none"> • South Block B, Floor 8, Building B3,Xiufeng Industrial Zone, GanKeng community, Buji Street, LongGang District, ShenZhen, 518112, China
<ul style="list-style-type: none"> • CHONGQING NEXGOL TECHNOLOGY CO.,LTD. • CHONGQING NEXRAY TECHNOLOGY Co., Ltd. 	<ul style="list-style-type: none"> • 1st Building, NO.999, Xingguang Ave., Yongchuan Dist., Chongqing City, China
<ul style="list-style-type: none"> • Nex Computers, Inc. 	<ul style="list-style-type: none"> • Office: 46665 Fremont Blvd., Fremont, CA 94538, USA • Factory: 41300 Boyce Rd, Fremont, CA 94538, USA
<ul style="list-style-type: none"> • NEXCOM Japan Co., Ltd. 	<ul style="list-style-type: none"> • 2F & 9F, Tamachi Hara Bldg., 4-11-5, Shiba Minato-ku, Tokyo, Japan

- (3) Verify the types of greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), and refer to the newest public GHG list by IPCC.
- (4) The global warming potential (GWP) calculated by the quantitative calculation of greenhouse gas emissions refers to the global warming potential value of the AR 6 assessment report of IPCC 2021.
- (5) the electricity emission coefficient refer to the followings :
 - (5.1) NEXCOM (Headquarters), Sanmin Plant, Yilan Office, Kaohsiung Office; subsidiaries NexAIoT Co., Ltd. (Zhonghe, Taichung), GREENBASE TECHNOLOGY CORP. (Zhonghe, Taichung), EMBUX TECHNOLOGY CO., LTD., and TMR Technologies Co., Ltd.; sub-subsidiaries NexCOBOT Taiwan Co., Ltd. and DIVIOTEC INC. Their power emission coefficients are based on the Ministry of Economic Affairs Energy Bureau's announcement of 0.474 tCO₂e/MWh for 2024;
 - (5.2) Huaya Power provides a 2025 power emission coefficient of 0.8950234186 tCO₂e/MWh;
 - (5.3) the US subsidiary: Nex Computers, Inc.'s power emission coefficient is based on the power generator's 2023 Power Content Label - Ava Community Energy report of 0.1678291769 tCO₂e/MWh;
 - (5.4) the China subsidiaries: the Ministry of Ecology and Environment's General Office's Climate Letter [2023] No. 43, 2022, lists the national power grid average emission factor as 0.5703 tCO₂e/MWh;

意見中須含完整的查證範圍、目標、標準和調查結果，否則意見無效。The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

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(5.5) The Japan subsidiary uses the "Emissions Coefficient for Electricity Businesses - National Average Coefficient" from the Ministry of the Environment's announcement dated January 9, 2026: 0.423000000 tCO₂e/MWh.

Materiality

ARES implements a third-party impartial, independent and objective verification of GHG claims disclosure information and on-site corroboration to ensure reporting information comply with the standards of accuracy, completeness, consistency and transparency, the content of which contains errors or omissions. The threshold for material difference is 5%, and the verification process includes document review, pre-trip assessment, sampling plan, evidence search collect the information needed to verify the declaration and ensure the accuracy of GHG emissions.

Confidentiality

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

Avoidance of Conflict of Interest

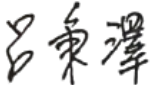
The contents of this report and its attachments are in full compliance with the standard methods and procedures of the competent authority and conduct inspections in a fair and honest manner. There is no falsehood. If there is any violation, in addition to being jointly and severally liable for the losses suffered by the government agency, it will also accept administrative sanctions and criminal penalties as ordered by the competent authority.

ARES has no financial investment relationship with the inspected unit, and complies with the requirements of the competent authority to avoid conflicts of interest. If there are any violations of the aforementioned facts, which are verified by the competent authority, this report and the contents of the attachments are willing to accept the decision of the competent authority as invalid.

Verification Team

Above opinion coincide with ARES verifier group with fairness and impartiality, and aim at the GHG emission from January 1, 2025 to December 31, 2025 of NEXCOM COMPANY.

ARES Lead Verifier :



Remarks: This verification opinion complies with the requirements of the ARES greenhouse gas verification service terms. The content of the opinion is prepared by ARES International Certification Co., Ltd. based on the verification results of greenhouse gas claims, and is issued after the customer's consent. This opinion is not used to relieve the client from the responsibility of complying with the articles of association, national or local laws, and any published international guidelines; the client and ARES are independent entities, and the client is not bound by ARES represent it against other organizations.

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