

## Independent Auditors' Limited Assurance Report

The Board of Directors and Shareholders  
Yieh Phui Enterprise Co., Ltd.

Crowe (TW) CPAs (“Crowe Taiwan” or “we”) were engaged to provide a limited assurance report to Yieh Phui Enterprise Co., Ltd. (the “Company”) over the subject matter information described below for the year ended 31 December 2023.

### Subject Matter Information and Reporting Criteria

The subject matter information reported in the GHG Inventory Report (the “Report”) and the respective reporting criteria are set out below:

Subject Matter Information	Applicable Criteria (the “applicable criteria”)
Scope 1: Direct Emissions	The World Resources Institute / World Business Council for Sustainable Development GHG Protocol – A Corporate Accounting and Reporting Standard (“GHG Protocol”)
Scope 2: Indirect Emissions from Energy	

Other than as described in the preceding paragraph, we did not perform assurance procedures on the remaining information included in the Indicator Report or the Report, and accordingly, we do not express a conclusion on this information.

### Management's Responsibilities

Management is responsible for determining the appropriateness of the use of the applicable criteria and the preparation and presentation of the subject matter information in accordance with the applicable criteria.

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the subject matter information that is free from material misstatement, whether due to fraud or error.

## **Our responsibilities**

We conducted our work on the selected subject matter information in the Report in accordance with the Standards on Assurance Engagement 3410 "Assurance Engagements on Greenhouse Gas Statements" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on the preparation, in all material respects, of the Report.

## **Summary of work performed**

We performed a limited assurance engagement. As a limited assurance engagement can vary, we give more detail about the procedures performed, so that the intended users can understand the nature, timing and extent of the procedures we performed as context for our conclusion. These procedures 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 a reasonable assurance engagement been performed.

In performing our assurance procedures, we applied professional judgment in the planning and conduct of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

1. Inquiries with relevant staff at the corporate and business unit levels to understand the data collection and reporting processes for the subject matter information, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls.
2. Inquiries of management regarding key assumptions and to evaluate the appropriateness and consistency of the estimation methodology. Our limited assurance procedures did not include testing the underlying data or building our estimation, additionally.
3. Completion of six in-person site visits, including walkthroughs of data collection and reporting processes to evaluate the the relevant assumptions. To select the site to complete in-person visits, we based on the proportion of emissions from these sites to total emissions, the nature of the emission sources, and the sites selected in the previous period. Our limited assurance procedures did not include testing information systems or controls to collect and aggregate facility data.

## **Independence, professional standards and quality management**

We have complied with the independence and other ethical requirements of the Nom of Professional Ethics for Certified Public Accountant in the Republic of China, which contains integrity, objectivity, professional competence and due care, confidentiality and professional behavior as the fundamental principles. In addition, the firm applies Statement of Quality Management Standard No. 1 " Quality Management for Public Accounting Firms " issued by the Accounting Research and Development Foundation of the Republic of China and, accordingly, maintains a comprehensive system of quality controls, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## **Inherent limitations**

The subject information included non-financial information, which was under more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

It is generally acknowledged by stakeholders globally, including regulators, that there are significant limitations in the availability and quality of company specific information, including GHG emissions data from third parties, resulting in reliance on proxy data. These limitations affects the data quality of reported subject matter information. It is anticipated that the principles and methodologies used to measure and report the subject matter information will develop over time and may be subject to change in line with market practice and regulation, impacting comparability year-on-year.

As a result of this non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

## **Our limited assurance conclusion**

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the subject matter information has not been properly prepared, in all material respects, in accordance with the reporting criteria.

## **Other Matters**

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the limited assurance report is Ling Wen Huang.

Crowe (TW) CPAs  
Taiwan, Republic of China  
April 30, 2024

### ***Notes to reader***

*For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of selected subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of selected subject matter information shall prevail.*