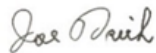




Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the HUNYA FOODS CO., LTD. 2025 GHG Report produced by HUNYA FOODS 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 ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the HUNYA FOODS CO., LTD. 2025 GHG Report produced by HUNYA FOODS 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 ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
The following improvements were raised in relation to future reporting	1. Based on organizational considerations and requirements, GWP values are sourced from the IPCC AR6 WGIII 2022.
The verification was conducted in accordance with the GHG Statements intended use	
Lead Verifier	Alen Kao
Independent Reviewer	Jay Tseng
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-09-03
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 HUNYA FOODS CO., LTD. This 3 rd party Verification Opinion has been prepared for HUNYA FOODS 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 HUNYA FOODS 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 819515 Dated 2026-09-03



Verification Engagement

Organization	HUNYA FOODS CO., LTD. 宏亞食品股份有限公司
Responsible party	HUNYA FOODS CO., LTD. 宏亞食品股份有限公司
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 ISO 14064-1:2018, 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
Intended Use	The intended use of the GHG Statement and Verification Opinion is for internal management purposes.
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: HUNYA FOODS 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		HUNYA FOODS CO., LTD. 宏亞食品股份有限公司 20F.-6, No. 86, Sec. 1, Beixin Rd., Xindian Dist., New Taipei City 231003, Taiwan 231003 新北市新店區北新路一段 86 號 20 樓之 6
Organizations GHG Report containing GHG Statement		宏亞食品集團_2025 年度溫室氣體盤查報告書-20260824 宏亞食品集團_2025 年度溫室氣體盤查清冊-20260824
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Provision of development and production services for confectionery, chocolates, desserts, biscuits, and baked products.. 糖果、巧克力、甜點、餅乾和烘焙相關食品的開發和生產
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Industrial processes (anthropogenic systems) - Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	Not significant
	Indirect GHG emissions from products used by organization (Scope 3)	The disposal of solid and liquid waste (consists of general and industrial waste only; excludes wastewater)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	3,275.9524
Indirect emissions from imported energy (Scope 2) - Location Based	7,074.4283
Indirect GHG emissions from products used by organization (Scope 3)	193.3674
• The disposal of solid and liquid waste	193.3674
Total (location based)	10,543.748



Appendix A

Location	Address
總公司 Headquarters	231003 新北市新店區北新路一段 86 號 20 樓之 6 20 F.-6, No. 86, Sec. 1, Beixin Rd., Xindian Dist., New Taipei City 231003, Taiwan
八德分公司 Bade Factory	334028 桃園市八德區建國路 386 號 No. 386, Jianguo Rd., Bade Dist., Taoyuan City 334028, Taiwan
巧克力共和國 77 Republic Of Chocolate	334029 桃園市八德區巧克力街 177 號 No. 177, Qiaokeli St., Bade Dist., Taoyuan City 334029, Taiwan
中壢店 Zhongli Store	320003 桃園市中壢區延平路 461 號 1-2 樓 1 F.-2F., No. 461, Yanping Rd., Zhongli Dist., Taoyuan City 320003, Taiwan
新竹店 Hsinchu Store	300017 新竹市北區中正路 163 號 1-2 樓 1 F.-2F., No. 163, Zhongzheng Rd., North Dist., Hsinchu City 300017, Taiwan
台中店 Taichung Store	400002 台中市西區三民路二段 132 號 1-3 樓 1 F.-3F., No. 132, Sec. 2, Sanmin Rd., Central Dist., Taichung City 400002, Taiwan
彰化店 Changhua Store	500001 彰化縣彰化市中正路二段 149 號 1-2 樓 1 F.-2F., No. 149, Sec. 2, Zhongzheng Rd., Changhua City, Changhua County 500001, Taiwan
嘉義店 Chiayi Store	600006 嘉義市西區中山路 466 號 1 樓 1 F., No. 466, Zhongshan Rd., West Dist., Chiayi City 600006, Taiwan
台南店 Tainan Store	701020 台南市東區東寧路 124 號 B1-1 樓 B1 F.-1F., No. 124, Dongning Rd., East Dist., Tainan City 701020, Taiwan
高雄店 Kaohsiung Store	800051 高雄市新興區中正四路 34 號 1-2 樓 1 F.-2F., No. 34, Zhongzheng 4th Rd., Xinxing Dist., Kaohsiung City 800051, Taiwan
屏東店 Pingtung Store	900006 屏東縣屏東市民生路 188 之 2 號 1-2 樓 1 F.-2F., No. 188-2, Minsheng Rd., Pingtung City, Pingtung County 900006, Taiwan
宜蘭店 Yilan Store	265002 宜蘭縣羅東鎮公正路 183 號 1-2 樓 1 F.-2F., No. 183, Gongzheng Rd., Luodong Township, Yilan County 265002, Taiwan
板橋店 Banqiao Store	220052 新北市板橋區南門街 29 號 1-2 樓 1 F.-2F., No. 29, Nanmen St., Banqiao Dist., New Taipei City 220052, Taiwan
中山店 Zhongshan Store	104002 台北市中山區中山北路二段 22 之 1 號 1 樓 1 F., No. 22-1, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104002, Taiwan

南倉 Southern Warehouse	833167 高雄市鳥松區美山路 31 之 8 號 No. 31-8, Meishan Rd., Niaosong Dist., Kaohsiung City 833167, Taiwan
中倉 Central Warehouse	428006 台中市大雅區龍善三街 137 號 1 樓 1 F., No. 137, Longshan 3rd St., Daya Dist., Taichung City 428006, Taiwan
烘焙室 Bakery Room	231032 新北市新店區新明街 19 號 1 樓 1 F., No. 19, Xinming St., Xindian Dist., New Taipei City 231032, Taiwan
宿舍 A Employee Dormitory A	334011 桃園市八德區大勤街 69 巷 24 弄 18 號 1-4 樓 1 F.-4F., No. 18, Aly. 24, Ln. 69, Daqin St., Bade Dist., Taoyuan City 334011, Taiwan
宿舍 B Employee Dormitory B	334011 桃園市八德區大勤街 70 巷 13 弄 28 號 1-4 樓 1 F.-4F., No. 28, Aly. 13, Ln. 70, Daqin St., Bade Dist., Taoyuan City 334011, Taiwan