

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

Yuan Ze University

No. 135, Yuandong Rd., Zhongli Dist.,
Taoyuan City 320315, Taiwan (R.O.C.)

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of
ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

1,002.0561 tonnes of CO₂e

Indirect emissions

11,209.2832 tonnes of CO₂e

Direct emissions and indirect emissions

12,211.339 tonnes of CO₂e

Authorized by



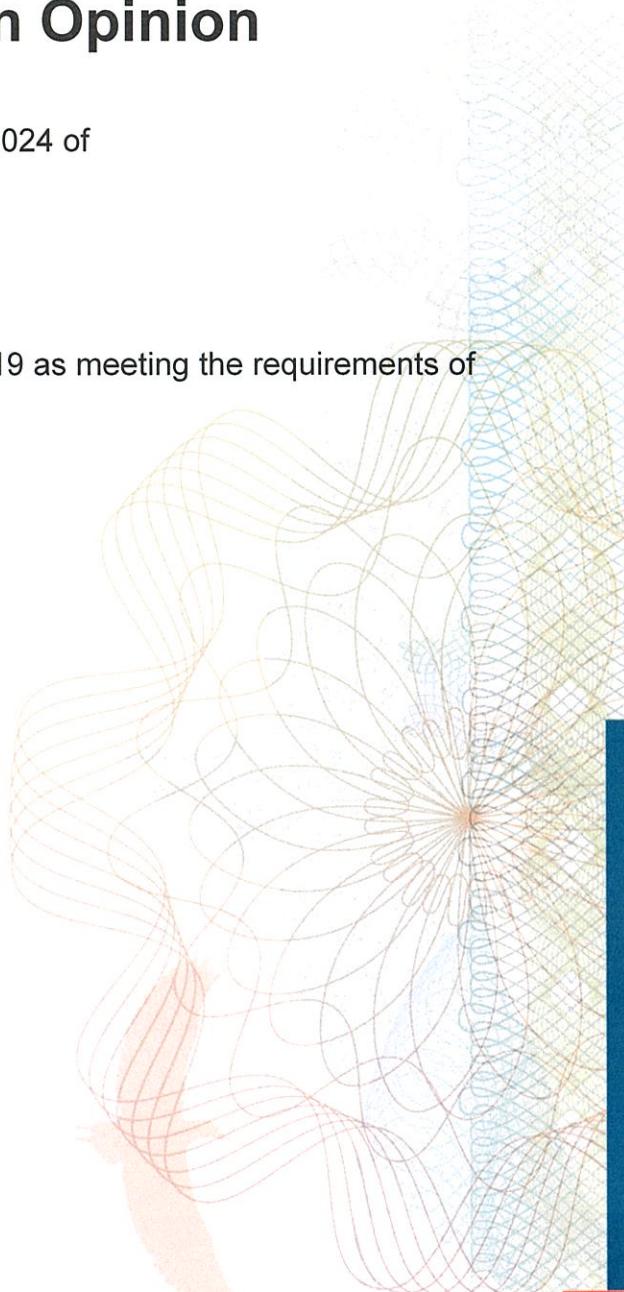
Stephen Pao

Business Assurance Director

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Version 1

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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	Direct emissions from stationary combustion	346.7461
	Direct emissions from mobile combustion	37.6674
	Direct process emissions and removals from industrial processes	1.3392
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	616.3034
	Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	8142.5180
	Transportation	486.0387
	Products used by an organization	2,194.8991
	Associated with the use of products from the organization	385.8275
	Other sources	0.0000
Direct emissions and indirect emissions		12,211.339

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Yuan Ze University (hereinafter referred to as "YZU"), No. 135, Yuandong Rd., Zhongli Dist., Taoyuan City 320315, Taiwan (R.O.C.), in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of YZU is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed on 06 February 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 01 July 2025 to 21 July 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - No. 135, Yuandong Rd., Zhongli Dist., Taoyuan City 320315, Taiwan (R.O.C.)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - The secondary database has Carbon Footprint Information Platform, ICAO Carbon Emissions Calculator, USEEIO:Supply Chain GHG Emission Factors_v1.3.0, Carbon footprint information announced on the official websites of Acer, ASUS, and Apple..
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.

- Materiality : 5%
- The version of inventory sheet: v2_20250731
- The version of GHG statement: v2_20250731
- Intended user of the verification opinion: Private

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 statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 12,211.339 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	Direct emissions from stationary combustion	346.7461
	Direct emissions from mobile combustion	37.6674
	Direct process emissions and removals from industrial processes	1.3392
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	616.3034
	Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	8142.5180
	Transportation	486.0387

	business travel, and employee commuting.	
Products used by an organization	Includes purchase of electricity, tap water, gasoline, diesel, printing paper, desktop computers, laptops and waste disposal and transportation services.	2,194.8991
Associated with the use of products from the organization	Includes shopping arcade rental (electricity).	385.8275
Other sources	Undisclosed	0.0000
Direct emissions and indirect emissions		12,211.339

- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Adjustments have been made to the statistical methods for activity data for some emission sources, such as employee commuting, laptop purchases, and waste transportation, and revisions have been made to the inventory reports and emission inventories.
- Retention Limitation: NA

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of YZU as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2024 of clients.

Lead Verifier:

Mike Huang

Verifier:

Ashley Lin

Bonnie Huang

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at Yuan Ze University, No. 135, Yuandong Rd., Zhongli Dist., Taoyuan City 320315, Taiwan (R.O.C.). This opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.