

# Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

## Ability Enterprise Co., Ltd.

No.200, Sec.3, Zhonghuan Rd.,Xinzhuang Dist., New Taipei City, 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

**99.7540** tonnes of CO<sub>2</sub>e

Indirect emissions

**10,013.7082** tonnes of CO<sub>2</sub>e

Direct emissions and indirect emissions

**10,113.462** tonnes of CO<sub>2</sub>e

Authorized by



Stephen Pao

Business Assurance Director

Date: 04 May 2026

Version 1

TGP56B-15-1 2601

SGS Taiwan Ltd.

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The emission of each category is described as below:

Unit: tonnes of CO<sub>2e</sub>

Reporting Boundaries		GHG Emissions	
Inventory categories	Description		
Direct emissions		Direct emissions from stationary combustion	6.6290
		Direct emissions from mobile combustion	9.9563
		Direct process emissions and removals from industrial processes	0.0000
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	83.1687
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Purchased electricity	3,302.0875
	Transportation	Upstream and downstream transportation (road and air transport)	119.4076
		Employee commuting (bus, passenger cars, and motorcycles)	536.454
		Business travel (air travel)	149.4497
	Products used by an organization	Purchased goods and services (raw materials and energy)	5,025.0271
	Associated with the use of products from the organization	Use of sold products	881.2823
	Other sources	Not disclosed	0.0000
Direct emissions and indirect emissions			10,113.462

The emission of each site is described as below:

Unit: tonnes of CO<sub>2</sub>e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Ability Enterprise Co., Ltd.	43.3800	713.4990	533.5038	1,290.383
Ability Enterprise Co., Ltd. (Wugu Plant)	0.4626	192.9331	1,858.2772	2,051.673
ABILITY ELECTRONICS TECHNOLOGY (VIETNAM) COMPANY LIMITED	55.9114	2,395.6554	4,319.8397	6,771.407

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

### **ISO 14064-3:2019**

as provided by Ability Enterprise Co., Ltd. (hereinafter referred to as “Ability”), No.200, Sec.3, Zhonghuan Rd.,Xinzhuang Dist., New Taipei City, Taiwan, R.O.C., in the GHG Statement in the form of GHG report.

### **Roles and responsibilities**

- The management of Ability 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 07 May 2025
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 28 January 2026 to 04 March 2026.

### **Scope**

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
  - No. 200, Sec. 3, Zhonghuan Rd., Xinzhuang Dist., New Taipei City, Taiwan, R.O.C.
  - 3F., No. 10, Ln. 7, Wuquan Rd., Wugu Dist., New Taipei City, Taiwan, R.O.C.
  - Factory R4, Ba Thien Industrial Zone – Subzone I, Binh Xuyen Commune, Phu Tho Province, Vietnam.
  - Nhà xưởng R4, Khu Công nghiệp Bá Thiện – Phân Khu I, Xã Bình Xuyên, Tỉnh Phú Thọ, Việt Nam
- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
- The IPCC 2021 AR6 GWP values are applied in this inventory.

- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4)
  - Indirect emissions:

Taiwan Plant

- Electricity emission factor is 0.474 kgCO<sub>2</sub>e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).

Vietnam Plant

- Electricity emission factor is 0.6592 kgCO<sub>2</sub>e/kwh (as published by the Ministry of Natural Resources and Environment (MONRE), Department of Climate Change (DCC), Vietnam)
- The secondary database has Carbon Footprint Information Platform, Ecoinvent 3.12

Taiwan Plant

- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.

Vietnam Plant

- The level of assurance agreed is limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20260304
- The version of GHG statement: 20260304
- 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.

## Taiwan Plant :

We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

## Vietnam Plant :

We planned and performed our work to obtain the information, explanations and evidence that nothing has come to our attention to cause us to believe that the GHG statement is materially misstated.

- The greenhouse gas emissions is 10,113.462 metric tonnes of CO<sub>2</sub> equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO<sub>2</sub> equivalent

The emission of each category is described as below:

Unit: tonnes of CO<sub>2</sub>e

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- 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.
    - Supporting evidence has been supplied.
    - Emission coefficients has been updated.
    - The activity data has been revised based on supporting evidence.
- Retention Limitation:
  - N/A
- Additional Notes:
  - N/A

### 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 Ability as a whole.

### Verifier Group

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

Lead Verifier:

*Aiden Tseng*

Verifier:

*Bonnie Hung*

*Chao-tai*

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](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 Ability Enterprise Co., Ltd, No.200, Sec.3, Zhonghuan Rd.,Xinzhuang Dist., New Taipei City, 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.