

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

Sciencetech Corporation

No. 16, Jhonghua Rd. Hukou Township,
Hsinchu County, Taiwan

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

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

760.1174 tonnes of CO₂e

Indirect emissions

12,453.5644 tonnes of CO₂e

Direct emissions and indirect emissions

13,213.682 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 20 June 2025

Version 1

TGP56B-15-1 2501

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Validation and Verification

VB002

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	1.0456
		Direct emissions from mobile combustion	3.8865
		Direct process emissions and removals from industrial processes	510.5342
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	244.6511
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Imported electricity	10,270.0624
	Transportation	Downstream transport and distribution for goods (air / land)	50.7430
	Products used by an organization	- Fuel- and energy-related activities not included in category 1 or category 2 - The disposal and transportation of solid and liquid waste	2,132.7590
	Associated with the use of products from the organization	(not significant)	--
	Other sources	(not significant)	--
Direct emissions and indirect emissions			13,213.682

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

ISO 14064-3:2019

as provided by Scientech Corporation (hereinafter referred to as "Scientech"), No. 16, Jhonghua Rd. Hukou Township, Hsinchu County. Taiwan, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Scientech 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 04 December 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 05 March 2025 to 19 March 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - No. 16, Jhonghua Rd. Hukou Township, Hsinchu County. Taiwan
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, HCFCs
- 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 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).
 - The secondary database has Carbon Footprint Information Platform, Simapro 9.6.0.1.
- 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.
- dMateriality : 5%
- The version of inventory sheet: 2025/04/28
- The version of GHG statement: 2025/04/28
- 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 13,213.682 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	1.0456
		Direct emissions from mobile combustion	3.8865
		Direct process emissions and removals from industrial processes	510.5342
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	244.6511
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Imported electricity	10,270.0624
	Transportation	Downstream transport and distribution for goods (air / land)	50.7430
	Products used by an organization	- Fuel- and energy-related activities not included in category 1 or category 2 - The disposal and transportation of solid and liquid waste	2,132.7590

	Associated with the use of products from the organization	(not significant)	--
	Other sources	(not significant)	--
Direct emissions and indirect emissions			13,213.682

- 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.
 - Some emission factors have been corrected, such as: CF4, septic tank, electricity indirect emission factor, diesel indirect emission factor.
 - Some activity data have been corrected, such as downstream transportation.
- 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 Scientech 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:

Emma Kao

Verifier:

Chris Hsieh

Jim Tsai

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 Sciencetech Corporation, No. 16, Jhonghua Rd. Hukou Township, Hsinchu County. Taiwan, 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.