



DesBest

Statement Reference: GHG-01D-0002-24012412

Greenhouse Gas Verification Opinion

Organization: **Taiwan Air Cargo Terminal**

Representative Address: No. 10-1, Hangqin N. Rd., Dayuan Dist., Taoyuan City 337, Taiwan (R.O.C.)

An independent verification of the greenhouse gas (GHG) quantification and reporting of **Taiwan Air Cargo Terminal** has been conducted in accordance with ISO 14064-3:2019. This verification covers the greenhouse gas inventory report ((version or issuance date 2025/05/08) and the reporting period from 2024/01/01 to 2024/12/31. The verification boundary includes all relevant business operations and associated emission sources within the defined sites. The verification activities encompassed all applicable GHG emission sources and sinks within the organizational and operational boundaries specified in the GHG inventory.

Based on the reasonable assurance engagement conducted in accordance with ISO 14064-3 by DesBest Certification Co., Ltd., we conclude that the Category 1 direct emissions and Category 2 indirect energy emissions disclosed in the greenhouse gas report are prepared in accordance with the applicable verification criteria and are free from material misstatement.

Verification boundary(s) :

Site Name	Address
Taiwan Air Cargo Terminal	10-1, Hangqin N. Rd., Dayuan Dist., Taoyuan City 337, Taiwan (R.O.C.)
Taiwan Air Cargo Terminal – Kaohsiung Branch	No. 630, Feiji Rd., Siaogang District, Kaohsiung City 812, Taiwan (R.O.C.)

Verification Criteria and Level of Assurance:

- The criteria used for the quantification and reporting of greenhouse gas (GHG) emissions are based on ISO 14064-1: 2018. A materiality threshold of 5% was applied to determine the significance of any misstatements or omissions.
- The verification engagement was conducted in accordance with the requirements of ISO 14064-3: 2019, ISO 14066: 2023, and ISO 14065: 2020. A **reasonable assurance** level was applied to the verification of Category 1 direct emissions and Category 2 indirect energy emissions, while a **limited assurance** / **agreed-upon procedures (AUP)** approach was applied to the remaining categories of greenhouse gas emissions.
- As part of the **limited assurance** / **agreed-upon procedures (AUP)** engagement, the verification of Category 3 and Category 4 greenhouse gas emissions was conducted using historical activity data. In contrast, the evaluation of Category 5 emissions was based on forward-looking information, including relevant assumptions, projections, and estimations.

GHG Lead Verifier

Representative of the Verification Body :
DesBest Certification Co., Ltd.

CEO

Issue Date : 2025.05.28

This verification is based on the information made available to DesBest and the engagement conditions detailed above. Therefore, DesBest cannot guarantee the accuracy or correctness of this information. DesBest accept no responsibility by



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any party relying or action upon this verification.

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Supplementary Explanation of the Verification Opinion

Organizational boundary :

Operational/Financial Control Approach Equity Ratio

Emissions by Category :

Categories		GHG emissions (Tone CO ₂ e)
Category 1	Direct GHG emissions	1,950.4408
Category 1.1	Direct emissions from stationary combustion from fossil	5.1917
Category 1.2	Direct emissions from mobile combustion from fossil	981.1815
Category 1.3	Industrial process	-
Category 1.4	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	964.0676
Category 1.5	Direct emissions and removals from land use, land use change and forestry	-
Direct CO ₂ emissions from stationary combustion by biogenic		-
Category 2	Indirect GHG emissions from imported energy	5,219.8530
Category 2.1	Indirect emissions from imported electricity Location base	5,219.8530
	Indirect emissions from imported electricity Marketed base (Contract No.:)	
Category 2.2	Indirect emissions from imported energy	
Category 3	Indirect GHG emissions from transportation	0.5081
Category 3.1	Emissions from upstream transport and distribution for goods	-
Category 3.2	Emissions from downstream transport and distribution for goods	-
Category 3.3	Emissions from employee commuting	-
Category 3.4	Emissions from client and visitor transport	-
Category 3.5	Emissions from business travel mainly due to fuel burnt in mobile sources of combustion	0.5081
Category 4	Indirect GHG emissions from products used by an organization	1,622.7296
Category 4.1	Indirect GHG emissions from purchased goods	11.2895
Category 4.2	Emissions from capital goods	1,315.7447
Category 4.3	Emissions from the disposal of solid and liquid waste	-
Category 4.4	Emissions from the use of assets	295.6954
Category 4.5	Emissions from the use of services that are not described in the above subcategories (consulting, cleaning, maintenance, mail delivery, bank etc.)	-
Category 5	Indirect GHG emissions associated with the use of products from the organization	-
Category 5.1	Emissions or removals from the use stage of the product	-
Category 5.2	Emissions from downstream leased assets	-
Category 5.3	Emissions from end-of-life stage of the product	-
Category 5.4	Emissions from investments	-
Category 6	Indirect GHG emissions from other sources	-

"-": not applicable

N/S: nonsignificant