



Statement Reference: GHG-01D-0002-25012512

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 2026/03/24) and the reporting period from 2025/01/01 to 2025/12/31. 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.

GHG Lead Verifier

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

CEO

Issue Date : 2026.04.08

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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	2,091.1657
Category 1.1	Direct emissions from stationary combustion from fossil	12.6429
Category 1.2	Direct emissions from mobile combustion from fossil	1,096.2890
Category 1.3	Industrial process	-
Category 1.4	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	982.2338
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	5,218.7869
Category 2.1	Indirect emissions from imported electricity Location base	5,218.7869
	Indirect emissions from imported electricity Marketed base (Contract No.:)	-
Category 2.2	Indirect emissions from imported energy	-
Category 3	Indirect GHG emissions from transportation	0.5707
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	0.5707
Category 4	Indirect GHG emissions from products used by an organization	1,673.0077
Category 4.1.1	Indirect GHG emissions from purchased goods	12.1864
Category 4.1.2	Indirect GHG emissions from fuel- and energy-related activities	1,345.8681
Category 4.2	Emissions from capital goods	-
Category 4.3	Emissions from the disposal of solid and liquid waste	314.9532
Category 4.4	Emissions from the use of assets	-
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