

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

FLYTECH TECHNOLOGY CO., LTD.

No. 168, Sing-ai Rd., Neihu District, Taipei City, Taiwan
No.36, Huaya 3rd Rd., Guishan District, Taoyuan City, 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

173.4122 tonnes of CO₂e

Indirect emissions

10110.1348 tonnes of CO₂e

Direct emissions and indirect emissions

10283.547 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 21 November 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	2.9800
		Direct emissions from mobile combustion	3.7842
		Direct process emissions and removals from industrial processes	1.5523
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	165.0957
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Purchased Electricity	1601.8609
	Transportation	1. Upstream transportation of raw materials 2. Downstream transportation of products 3. Transportation of waste 4. Employee commuting 5. Business travel-Airplane	318.7414
	Products used by an organization	1. Purchased Goods - upstream emissions from purchased electricity 2. Purchased Goods – raw materials (representing about 59.48% of the total purchase amount in 2024) 3. Waste disposal	8189.5324
	Associated with the use of products from the organization	Not significant	--
	Other sources	Not significant	--
Direct emissions and indirect emissions			10283.547

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

ISO 14064-3:2019

as provided by FLYTECH TECHNOLOGY CO., LTD. (hereinafter referred to as "FLYTECH TECHNOLOGY"), No. 168, Sing-ai Rd., Neihu District, Taipei City, Taiwan, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of FLYTECH TECHNOLOGY 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 08 October 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 15 August 2025 to 04 September 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - No. 168, Sing-ai Rd., Neihu District, Taipei City, Taiwan
 - No.36, Huaya 3rd Rd., Guishan District, Taoyuan City, Taiwan
- 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, Eva Air Carbon Offset Calculator, Simapro 9.6.0.1_Ecoinvent 3.1
- 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.

- Materiality : 5%
- The version of inventory sheet: 20250904
- The version of GHG statement: 20250904
- Intended user of the verification opinion: FSC/ 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 10283.547 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	2.9800
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		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Purchased Electricity	1601.8609

	Transportation	1. Upstream transportation of raw materials 2. Downstream transportation of products 3. Transportation of waste 4. Employee commuting 5. Business travel-Airplane	318.7414
	Products used by an organization	1. Purchased Goods - upstream emissions from purchased electricity 2. Purchased Goods – raw materials (representing about 59.48% of the total purchase amount in 2024) 3. Waste disposal	8189.5324
	Associated with the use of products from the organization	Not significant	--
	Other sources	Not significant	--
Direct emissions and indirect emissions			10283.547

- 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.
 - The emission factor and activity data for some fugitive emission sources were incorrect. It has been corrected to be consistent with the evidence.
 - The activity data for employee commuting-MRT was incorrect. It has been corrected to be consistent with the evidence.
 - Part of the activity data for raw material procurement was incorrect. It has been corrected to be consistent with the evidence.
- 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 FLYTECH TECHNOLOGY 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:

Royal Lo

Verifier:

Eva Lo

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 FLYTECH TECHNOLOGY CO., LTD. No. 168, Sing-ai Rd., Neihu District, Taipei City, 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.