Statement TW23/00335GG

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2022 of

Compal Electronics Inc.

No. 581, Ruiguang Rd., Neihu Dist.,
Taipei City, Taiwan, R.O.C.

has been verified in accordance with ISO 14064-3:2006 as meeting the requirements of

ISO 14064-1:2018

Direct emissions
20,437.0442 tonnes of CO_2e
Indirect emissions
254,184.3878 tonnes of CO_2e
Direct emissions and indirect emissions
274,621.432 tonnes of CO_2e

Authorized by

Stephen Pao
Knowledge Deputy General Manager
Date: 14 July 2023
Version 1

TGP56A-15-6 2207
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,
New Taipei City 24803, Taiwan
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The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries			GHG Emissions	
Inventory categories		**Description**	**Location-based**	**Market-based**
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	20,437.0442	
Indirect emissions	Imported energy	Use of electricity and steam under control	239,027.3614	156,320.1868
	Transportation	NA	NA	
	Products used by an organization	The following greenhouse gas emissions come from CQA dorms that are not under operation control: ➢ Using of electricity and natural gas ➢ Methane fugitive from septic tank	15,157.0264	
	Associated with the use of products from the organization	NA	NA	
	Other sources	NA	NA	
Direct emissions and indirect emissions			274,621.432	191,914.257

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
CQ	Direct Power Purchase Agreement	hydroelectric power China	11,759.1161	0.0000
CQA	Direct Power Purchase Agreement	hydroelectric power China	62,069.7862	2,527.7276
KS2	I-REC	hydroelectric power China	15,270.1766	3,864.1766

The emission of each site is described as below: (Location-Based) Unit: tonnes of CO_2e

Site	Direct emissions	Energy indirect emissions	Direct emissions and energy indirect emissions
TPE	79.0508	8,629.8700	8,708.9209
PCP	420.8431	7,012.5811	7,433.4242
KS1	826.1481	11,042.4258	11,868.5739
KS2	4,001.4657	15,270.1766	19,271.6422
KS345	8,949.9955	41,390.8844	50,340.8799
KSD	152.1818	4,178.7495	4,330.9313
TCO	4.9427	214.1180	219.0607
NJC	1,494.4589	17,394.4925	18,888.9513
CD	1,037.9372	15,924.9756	16,962.9128
CQ_A	411.5413	7,235.8010	7,647.3424
CQ_G	65.5988	4,523.3151	4,588.9138
CQA	656.7709	77,226.8126	77,883.5835
CVC	764.8217	37,034.9493	37,799.7710
CWV	1,571.2877	7,105.2365	8,676.5243
Total	20,437.0442	254,184.3878	274,621.432

The emission of each site is described as below: (Marketing-Based) Unit: tonnes of CO_2e

Site	Direct emissions	Energy indirect emissions	Direct emissions and energy indirect emissions
TPE	79.0508	8,629.8700	8,708.9209
PCP	420.8431	7,012.5811	7,433.4242
KS1	826.1481	11,042.4258	11,868.5739
KS2	4,001.4657	3,864.1766	7,865.6422
KS345	8,949.9955	41,390.8844	50,340.8799
KSD	152.1818	4,178.7495	4,330.9313
TCO	4.9427	214.1180	219.0607
NJC	1,494.4589	17,394.4925	18,888.9513
CD	1,037.9372	15,924.9756	16,962.9128
CQ_A	411.5413	0.0000	411.5413
CQ_G	65.5988	0.0000	65.5988
CQA	656.7709	17,684.7540	18,341.5249

Site	Direct emissions	Energy indirect emissions	Direct emissions and energy indirect emissions
CVC	764.8217	37,034.9493	37,799.7710
CWV	1,571.2877	7,105.2365	8,676.5243
Total	20,437.0442	171,477.2132	191,914.257

SGS has been contracted by Compal Electronics Inc. Corporate Headquarter (hereinafter referred to as "Compal_HQ"), No. 581, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C. for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by Compal Electronics Inc. (hereinafter referred to as "Compal"), No. 581, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C., and all sites listed on page 3 in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2022 to 31 December 2022.

Roles and responsibilities

The management of Compal 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.

It is SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2022 to 31 December 2022.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006 in the period 15 April 2023 to 18 May 2023. The verification was based on the verification scope, objectives and criteria as agreed between Compal and SGS on 22 November 2022.

Level of Assurance

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.

Scope

Compal_HQ has commissioned an independent verification by SGS Taiwan of reported GHG emissions of Compal arising from Design and Manufacture of LCD monitors, LCD TV, Projector, Notebook Personal Computer, Handheld Media Player activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

- Title or description activities: GHG verification for Compal in year 2022
- Location/boundary of the activities:
- Location/boundary of the activities:
  - Compal Electronics Inc. (HQ)
    - No. 581, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 1-2F, 5-9F, No. 500, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2F, 6-9F, No. 502, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 3-4, 4-1, 4-3, 5F, 5-1, 5-2, 5-3, 7-2, 8F, 8-1, 8-2, 8-3, 8-4, 9F, No. 16, Ln. 35, Jihu Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 3F, 3-1, 3-2, 3-3, 4F, 4-1, 4-2, 4-3 ,5F, 5-1, 5-2, 5-3, 6F, 6-1, 6-2, 6-3, 7F, 9F, 9-1, 9-2, 9-3, No. 22, Ln. 35, Jihu Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 3-8F, No. 585, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 3-8F, No. 587, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2F, 3F, 3-1, 4F, 4-1, 5F, 5-1, 6F, 6-1, 7F, 7-1, No. 251, Sec. 2, Tiding Blvd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2-7F, No. 253, Sec. 2, Tiding Blvd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2-1, 4-1, No. 582, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2F, No. 584, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2F, No. 586, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2F, No. 588, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2F, 4F, 7F, No. 550, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 4F, 6F, 6-1, No. 30, Aly. 18, Ln. 478, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 2F, 6F, No. 32, Aly. 18, Ln. 478, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 1F, 2F, 6F, No. 34, Aly. 18, Ln. 478, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 5F, 6F, No. 39, Jihu Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - No. 26, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - No. 28, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - No. 30, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
    - 5F, 6F, Ln. 513, No. 39, Jihu Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.

- 3F, No. 6, Ln. 35, Jihu Rd., Neihu Dist., Taipei City
- No. 385, Yangguang Street, Neihu Dist., Taipei City, Taiwan, R.O.C.
- 3F, 9F, 10F, No. 188, Wenhe Rd., Guishan Dist., Taoyuan City, Taiwan, R.O.C.

- Compal Electronics Inc. (PCP)
  - No.8, Nan-Tung Rd., Pingzhen Dist., Taoyuan City, Taiwan, R.O.C.
  - No.56, Ln.659, Pingdong Rd., Pingzhen Dist., Taoyuan City, Taiwan, R.O.C.
  - No.576, HePing Rd., YangMei Dist., Taoyuan City, Taiwan, R.O.C.
  - No.117, Nanshih Sec.1 Zhongfeng Rd., Pingzhen Dist., Taoyuan City, Taiwan, R.O.C.
  - No.204, Nanping Rd., Pingzhen Dist., Taoyuan City, Taiwan, R.O.C.
  - No.44, Nanchang Street, Pingzhen Dist., Taoyuan City, Taiwan, R.O.C.
  - No.33, Nanshih Sec.2, Zhongfeng Rd., Pingzhen Dist., Taoyuan City, Taiwan, R.O.C.
  - No.65, Nanshih Sec.2, Zhongfeng Rd., Pingzhen Dist., Taoyuan City, Taiwan, R.O.C.
  - No.67, Nanshih Sec.2, Zhongfeng Rd., Pingzhen Dist., Taoyuan City Taiwan, R.O.C.
  - No.131, XinZhong North Rd., Zhongli Dist., Taoyuan City, Taiwan, R.O.C.
  - No. 15, Nanjing Rd., Pingzhen Dist., Taoyuan City, Taiwan R.O.C.
  - No.50, Sec 2, Zhongfeng Rd., Pingzhen Dist., Taoyuan City, Taiwan, R.O.C.
- Compal Electronics Technology (Kunshan) Co., Ltd. (KS1)
  - No. 25, The Third Street, Kunshan Integrated Free Zone A, Jiangsu, China.
  - Building 1-3, No. 88, Taishan Rd., Kunshan, Jiangsu, China.
  - Building 7,8, No. 1399, Hengshan Rd., Kunshan, Jiangsu, China.
  - No. 66, The Third Street, Kunshan Integrated Free Zone A, Jiangsu, China.
- Compal Information (Kunshan) Co., Ltd. (KS2)
  - No. 15, The Third Street, Kunshan Integrated Free zone A, Jiangsu, China.
  - Building 4-6, No.1, Nanke Rd., Kunshan Integrated Free zone, Jiangsu, China.
- Compal Information Technology (Kunshan) Co., Ltd. (KS345)
  - No. 58, The First Street, Kunshan Integrated Free zone A, Jiangsu, China.
  - No. 9, The Second Street, Kunshan Integrated Free zone A, Jiangsu, China.
  - Building 7-9, No.1, Nanke Rd., Kunshan Integrated Free zone, Jiangsu, China.
- Compal Display Electronics (KunShan) Co., Ltd. (KSD)
  - No.189, Qian Jin East Road, Development Zone, Kunshan, Jiangsu, China.

- Compal Digital Technology (Kunshan) Co., Ltd. (TCO)
  - No. 59, First Avenue, Kunshan Economic and Technological Development Zone, Jiangsu, China.
- Compal Wireless Communications (Nanjing) Co., Ltd. (NJC)
  - No.68-2, Suyuan Road, Nanjing Jiangning bonded Area, Jiangning Area, Nanjing, Jiangsu, China.
  - No.68-4, Suyuan Road, Nanjing Jiangning bonded Area, Jiangning Area, Nanjing, Jiangsu, China.
  - No.2088, Jiyin Road, Jiangning Area, Nanjing, Jiangsu, China.
  - Procurement Centre EQ WH, No.68-4, Suyuan Road, Nanjing Jiangning bonded Area, Jiangning Area, Nanjing, Jiangsu, China.
  - Procurement Centre FG WH, NO.68-4, Suyuan Road, Nanjing Jiangning bonded Area , Jiangning Area, Nanjing, Jiangsu, China.
  - Building 15, No.88, Liyuanzhong Road, Jiangning Area, Nanjing, Jiangsu, China.
  - Building C01、C02、C07、C08, No.68-18, Qingnian Apartment, Suyuan Road, Jiangning Area, Nanjing, Jiangsu, China.
- Compal Electronics (Chengdu) Co., Ltd (CD)
  - No.88, Sec.1, ZongBao Avenue, Chengdu Hi-tech Comprehensive Bonded Zone (Shuangliu), Shuangliu County, Chengdu City, Sichuan, China.
- Compal Electronics (Chongqing) Co., Ltd (CQ)
  - No.10-3, Baohong Road, YuBei District, Chongqing, China.
    (No. A03, Zone A, Air Port Section of LiangLu CunTan)
- Compal Smart Device (Chongqing) Co., Ltd. (CQA)
  - Zone D, D01, D02, D03, D04, D05, D06, D07, D11, Zone N, N00, N01, N02, N03, N04, Air Port Section of LiangLu CunTan Free Trade Port Area, Liangjing New Area, Chongqing, China.
  - Building 3, 4, 6, 10, 12, 13, 14, 15, 18, 19, 21, 23, 25, 26, 29, Guanyue Community, Wangjia Street, Yubei District, Chongqing, China
  - Building 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, Haoyue Community, Wangjia Street, Yubei District, Chongqing, China
- Compal (Vietnam) Co., Ltd. (CVC)
  - Ba Thien Industrial Zone, Ba Hien Town, Binh Xuyen District, Vinh Phuc Province, Vietnam

- Compal Wise Electronic (Vietnam) (CWV)
  - Binh Xuyen Industrial Park, Dao Duc Town, Binh Xuyen District, Vinh Phuc Province, Vietnam
- Physical infrastructure, activities, technologies and processes of the organization: Design and Manufacture of LCD monitors, LCD TV, Projector, Notebook Personal Computer, Handheld Media Player
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by Compal
- Types of GHGs included: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), EPA.
  - Indirect emissions:
    - Electricity emission factor is 0.509 kgCO_2e/kwh
      (Announced by Bureau of Energy, Ministry of Economic Affairs in 2022).
    - Electricity emission factor: 0.5703 kgCO2e/kwh
      (Announced by Ministry of Ecology and Environment, China)
    - Electricity emission factor: 0.7221 kgCO_2e/kwh
      (Announced by the Ministry of Natural Resources & Environment, Vietnam)
    - The secondary database has IPCC 2006 and Calorific value from GB/T 2589
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2022 to 31 December 2022
- The version of inventory sheet: 0612
- The version of GHG assertion: 0614
- Intended user of the verification statement: 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 assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

Compal provided the GHG assertion based on the requirements of ISO 14064-1: 2018. The GHG information for the period 01 January 2022 to 31 December 2022 disclosing emissions of 274,621.432 metric tonnes of CO_2 equivalent and 0.0000 metric tonnes of direct CO_2 emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries			GHG Emissions	
Inventory categories		Description	Location-based	Market-based
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	20,437.0442	
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	Associated with the use of products from the organization	NA	NA	
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NJC	1,494.4589	17,394.4925	18,888.9513
CD	1,037.9372	15,924.9756	16,962.9128
CQ_A	411.5413	0.0000	411.5413
CQ_G	65.5988	0.0000	65.5988
CQA	656.7709	17,684.7540	18,341.5249
CVC	764.8217	37,034.9493	37,799.7710
CWV	1,571.2877	7,105.2365	8,676.5243
Total	20,437.0442	171,477.2132	191,914.257

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 we considered necessary to provide a reasonable level of assurance that the GHG emissions of category 1 and category 2 (except CWV site), and limited level of assurance of category 3 till category 6 and CWV site for the period 01 January 2022 to 31 December 2022 are fairly stated.

We conducted our verification with regard to the GHG assertion of Compal which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.

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 statement shall be interpreted with the GHG assertion of Compal as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2022 of clients.

Lead Verifier: Channing Chen