

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2023 of

Compal Electronics Inc.

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



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

ISO 14064-1:2018

Direct emissions

19,862.8440 tonnes of CO₂e

Indirect emissions

202,749.1506 tonnes of CO₂e

Direct emissions and indirect emissions

222,611.995 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 13 June 2024

Version 1

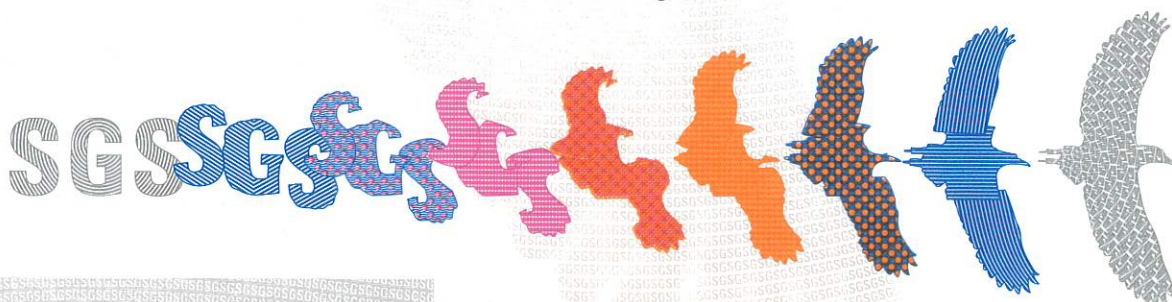
TGP56B-15-1 2404

SGS Taiwan Ltd.

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New Taipei City 24803, Taiwan

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Opinion TW24/00350GG, continued

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories		Description	Location-based	Market-based
Direct emissions		Direct emissions from stationary combustion	6,762.6038	
		Direct emissions from mobile combustion	339.5675	
		Direct process emissions and removals from industrial processes	0.0000	
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	12,760.6727	
		Direct emissions and removals from land use, land use change and forestry	0.0000	
Indirect emissions	Imported energy	Use of electricity and steam under control	195,402.1215	104,415.5396
	Transportation	NA	NA	
	Products used by an organization	➤ Tap water ➤ Using of electricity and natural gas for Dormitory (not under control) ➤ Methane fugitive from septic tank for Dormitory (not under control)	7,347.0291	
	Associated with the use of products from the organization	NA	NA	
	Other sources	NA	NA	
Direct emissions and indirect emissions			222,611.995	131,625.413
Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
KS2	I-REC	Hydro / China	14,268.2878	3,483.9148
KS345	China REC	Wind / China	39,154.4079	12,267.6144
	I-REC	Hydro / China		

Opinion TW24/00350GG, continued

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
CQ	Purchasing Agreement	Hydro / China	10,876.1616	0.0000
CQA	Purchasing Agreement	Hydro / China	33,884.7537	0.0000
CD	I-REC	Hydro / China	14,180.8614	5,626.3614

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

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
TPE	81.5985	8,796.4327	3.6017	8,881.633
PCP	434.1062	6,210.8926	15.3056	6,660.304
KS1	575.0609	8,011.6885	31.0699	8,617.819
KS2	3,223.3234	14,268.2878	127.1583	17,618.769
KS345	10,001.4690	39,154.4079	71.2224	49,227.099
KSD	97.6136	3,809.2875	14.8372	3,921.738
TCO	5.1757	106.9022	0.7043	112.782
NJA	387.7801	6,066.8358	15.0343	6,469.650
CD	583.1553	14,180.8614	20.7199	14,784.737
CQ_A	1,469.5448	7,259.2632	8.4460	8,737.254
CQ_G	40.9476	3,616.8985	4.4011	3,662.247
CQA	1,259.1142	33,884.7537	6,979.3811	42,123.249
CVC	1,557.5176	44,625.1104	48.2071	46,230.835
CWV	146.4372	5,410.4996	6.9401	5,563.877
Total	19,862.8440	195,402.1215	7,347.0291	222,611.995

Opinion TW24/00350GG, continued

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CQ_G	40.9476	0.0000	4.4011	45.349
CQA	1,259.1142	0.0000	6,979.3811	8,238.495
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CWV	146.4372	5,410.4996	6.9401	5,563.877
Total	19,862.8440	104,415.5396	7,347.0291	131,625.413

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 14064-3:2019

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 Statement in the form of GHG report.

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.
- The verification was based on the verification scope, objectives and criteria as agreed between Compal_HQ and SGS on 12 October 2023.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 28 February 2024 to 25 April 2024.

Scope

- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- 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.
 - 3F, 3F-4, 4F-1, 4F-3, 5F, 5F-1, 5F-2, 5F-3, 7F-2, 8F, 8F-1, 8F-2, 8F-3, 8F-4, 9F, No. 16, Ln. 35, Jihu Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
 - 3F, 3F-1, 3F-2, 3F-3, 4F, 4F-1, 4F-2, 4F-3, 5F, 5F-1, 5F-2, 5F-3, 6F, 6F-1, 6F-2, 6F-3, 7F, 7F-1, 7F-2, 7F-3, 9F, 9F-1, 9F-2, 9F-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, 3F-1, 4F, 4F-1, 5F, 5F-1, 6F, 6F-1, 7F, 7F-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.
- 2F-1, 4F-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, 4F, 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.
- 5-6F, No. 39, Jihu Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
- 2F, No. 26, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
- 2F, No. 28, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C.
- 2F, No. 30, Ln. 513, Ruiguang 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.
- No. 387, 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.
- 5F., No. 189, Linsen 4th Rd., Qianzhen Dist., Kaohsiung 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.
 - Building 15, No.88, Liyuanzhong Road, Jiangning Area, Nanjing, Jiangsu, China.

- Building C01 \ 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
- 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 Table (6.0.4)
 - Indirect emissions:
 - Electricity emission factor is 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).

- Electricity emission factor is 0.5703 kgCO₂e/kwh (Announced by Ministry of Ecology and Environment, China)
- Electricity emission factor is 0.6766 kgCO₂e/kwh (Announced by the Ministry of Natural Resources & Environment, Vietnam)
- The secondary database has Carbon Footprint Information Platform
- 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: 0513
- The version of GHG statement: 0612
- 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 222,611.995 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

Opinion TW24/00350GG, continued

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories	Description		Location-based	Market-based
Direct emissions	Direct emissions from stationary combustion		6,762.6038	
	Direct emissions from mobile combustion		339.5675	
	Direct process emissions and removals from industrial processes		0.0000	
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems		12,760.6727	
	Direct emissions and removals from land use, land use change and forestry		0.0000	
Indirect emissions	Imported energy	Use of electricity and steam under control	195,402.1215	104,415.5396
	Transportation	NA	NA	
	Products used by an organization	➤ Tap water ➤ Using of electricity and natural gas for Dormitory (not under control) ➤ Methane fugitive from septic tank for Dormitory (not under control)	7,347.0291	
	Associated with the use of products from the organization	NA	NA	
	Other sources	NA	NA	
Direct emissions and indirect emissions			222,611.995	131,625.413

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

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Site	Direct emissions	Indirect emissions		Total GHG emissions
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Opinion TW24/00350GG, continued

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Opinion TW24/00350GG, continued

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Compal purchased 132.5 million kWh and 81,055 Renewable Energy Certificate(s) in 2023. The imported energy emissions by location-based and market-based approach shown as the following table :

The emission of each category is described as below:

Unit: tonnes of CO_{2e}

Purchased Renewable Energy Certificate(s) Information				
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The opinion of SGS is unmodified 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 auditor intends to rely on relevant controls, the effectiveness of those controls has been assessed.
- The verifier applies the ISO 14064-1:2018 standard to fairly present greenhouse gas data and information, and SGS obtains appropriate supporting evidence for material emissions and removals.

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 Compal as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier:

Charming Chen

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 Assertion may be consulted at Compal Electronics Inc. No. 581, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan, R.O.C. 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.