

# Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 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

Opinion Type: Modified

Direct emissions

**12,471.0872** tonnes of CO<sub>2</sub>e

Indirect emissions

**274,536.5791** tonnes of CO<sub>2</sub>e

Direct emissions and indirect emissions

**287,007.666** tonnes of CO<sub>2</sub>e

Authorized by



Stephen Pao

Business Assurance Director

Date: 17 June 2025

Version 1

TGP56B-15-1 2501

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park,

Wu Ku District, New Taipei City 248016, Taiwan

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The emission of each category is described as below:

Unit: tonnes of CO<sub>2e</sub>

Reporting Boundaries			GHG Emissions		
Inventory categories	Description	Location-based	Market-based		
Direct emissions	Direct emissions from stationary combustion	5,308.1686			
	Direct emissions from mobile combustion	438.0625			
	Direct process emissions and removals from industrial processes	0.0000			
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	6,724.8562			
	Direct emissions and removals from land use, land use change and forestry	0.0000			
Indirect emissions	Imported energy	167,650.2295	101,821.3800		
	Transportation	No significant emissions			
	Products used by an organization	Indirect emissions of raw materials and consumables related to production and purchase in the factory	385.1319		
		Indirect emissions from the upstream use of electricity and fuel	106,501.2176		
	Associated with the use of products from the organization	No significant emissions			
	Other sources	No significant emissions			
Direct emissions and indirect emissions		287,007.666	221,178.817		
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	11,732.9892	1,956.6738	
KS345	I-REC GEC	Hydro,Solar,Wind / China	38,829.3510	5,985.6748	
CD	I-REC	Hydro / China	13,490.3639	5,441.3639	
CQA	Purchasing Agreement	Hydro / China	15,159.8579	0.0000	

The emission of each site is described as below:

Unit: tonnes of CO<sub>2</sub>e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
TPE	309.2561	8,477.2857	1,755.2213	10,541.7631
PCP	281.4093	5,735.5180	1,231.2740	7,248.2013
Ripal	0.8520	223.5279	45.9084	270.2883
Bizcom	20.9944	145.6427	41.4791	208.1162
CEP	62.2328	242.1764	52.4482	356.8574
CTB	10.9708	228.3306	178.4325	417.7339
KS1	341.6251	8,257.3210	9,650.3123	18,249.2583
KS2	5,483.5418	11,732.9892	14,314.0333	31,530.5643
KS345	4,085.2227	38,829.3510	46,072.5785	88,987.1522
KSD	29.2253	1,771.1460	2,061.5210	3,861.8923
NJC	18.5879	890.0810	1,085.3968	1,994.0656
CBN	19.2863	531.0317	113.0070	663.3249
CVC	909.2935	55,276.7499	8,290.6404	64,476.6839
IUE	35.6870	4,237.8879	4,904.7717	9,178.3466
CD	299.4585	13,490.3639	15,641.1119	29,430.9343
CQA	233.4682	15,159.8579	809.7268	16,203.0529
GLB	7.4613	602.3592	124.4070	734.2275
Mactech	93.9974	424.0025	110.8535	628.8534
UniCore	0.5812	133.0594	27.5088	161.1494
CEM	138.5291	48.4440	56.3144	243.2875
CIN	72.2054	1,128.1410	294.1563	1,494.5028

Poindus	6.6510	70.4942	16.0528	93.1981
Qijie	0.0935	2.7104	3.1341	5.9380
Adasys	10.4568	11.7580	6.0593	28.2741
Total	12,471.0872	167,650.2295	106,886.3496	287,007.666

SGS has been contracted 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., 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 on 26 July 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 23 January 2025 to 07 May 2025.

### **Scope**

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
  - This is a multi-site certificate, additional site details are listed in Appendix A.
- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
- 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:
    - Taiwan: Electricity emission factor is 0.474 kgCO<sub>2</sub>e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
    - China: Electricity emission factor is 0.5366 tCO<sub>2</sub>e/Mwh (Announced by Ministry of Ecology and Environment, China in 2024).
    - Vietnam: Electricity emission factor is 0.6592 kgCO<sub>2</sub>e/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: FINAL
- The version of GHG statement: 2025/04 (FINALIZED)
- 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 287,007.666 metric tonnes of CO<sub>2</sub> equivalent
- The emissions from the combustion of biomass is 15.2963 metric tonnes of CO<sub>2</sub> equivalent

The emission of each category is described as below:

Unit: tonnes of CO<sub>2</sub>e

Reporting Boundaries		GHG Emissions	
Inventory categories	Description	Location-based	Market-based
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	Direct emissions from mobile combustion	438.0625	
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	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	6,724.8562	
	Direct emissions and removals from land use, land use change and forestry	0.0000	

Indirect emissions	Imported energy	Indirect emissions from imported electricity	167,650.2295	101,821.3800
	Transportation	No significant emissions	NA	
	Products used by an organization	Indirect emissions of raw materials and consumables related to production and purchase in the factory	385.1319	
		Indirect emissions from the upstream use of electricity and fuel	106,501.2176	
	Associated with the use of products from the organization	No significant emissions	NA	
	Other sources	No significant emissions	NA	
Direct emissions and indirect emissions			287,007.666	221,178.817

The emission of each site is described as below:

Unit: tonnes of CO<sub>2</sub>e

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Qijie	0.0935	2.7104	3.1341	5.9380
Adasys	10.4568	11.7580	6.0593	28.2741
Total	12,471.0872	167,650.2295	106,886.3496	287,007.666

Compal purchased 122,678 MWh Renewable Energy Certificate(s) in 2024. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO<sub>2e</sub>

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	11,732.9892	1,956.6738
KS345	I-REC GEC	Hydro,Solar,Wind / China	38,829.3510	5,985.6748
CD	I-REC	Hydro / China	13,490.3639	5,441.3639
CQA	Purchasing Agreement	Hydro / China	15,159.8579	0.0000



- 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.
    - Correction of certain activity data.
- 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 Compal 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:

*Channing Chen*

Verifier:

*Jean Lu*

Luke Zhang

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](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 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.

## Appendix A

The sites included within Compal for 2024 GHG inventory.

No.	Site	Name	Address
1	TPE	Compal Electronics, Inc.	(1) No. 581, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
		Panpal Technology Corp.	(2) 1F, 2F, 5F, 6F, 7F, 8F, 9F, No. 500, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
		Gempal Technology Corp.	(3) 1F, 2F, 5F, 6F, 7F, 8F, 9F, No. 502, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
		Hong Ji Capital Co., Ltd.	(4) B2, B1, 1F, 2F, 2F-1, 3F, 3F-1, 4F, 4F-1, 5F, 5F-1, 6F, 6F-1, 7F, 7F-1, 8F, 8F-1, No. 385, Yangguang St., Neihu Dist., Taipei City, Taiwan
		Hong Jin Investment Co., Ltd.	(5) No. 387, Yangguang St., Neihu Dist., Taipei City, Taiwan
		Rayonnant Technology Co., Ltd.	(6) 2F, 3F, 4F, 5F, No. 641, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
		Palcom International Corporation ("Palcom")	(7) 3F, 4F, 5F, 6F, 7F, 8F, No. 585 & 587, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
		Hippo Screen Neurotech Co., Ltd. ("Hippo Screen")	(8) 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
		Shennona Co., Ltd. ("Shennona TW")	(9) 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, 9F, 9F-1, 9F-2, 9F-3, No. 22, Ln. 35, Jihu Rd., Neihu Dist., Taipei City, Taiwan
		Kinpo&Compal Group Assets Development Corporation	(10) 3F, No. 6, Lane 35, Jihu Rd., Neihu Dist., Taipei City, Taiwan
			(11) 5F, 6F, No. 39, Jihu Rd., Neihu Dist., Taipei City, Taiwan
			(12) 2F, No. 34, Aly. 18, Ln. 478, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
			(13) 2F, 4F, 6F, No. 30, Aly. 18, Ln. 478, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
			(14) 2F, 4F, 7F, No. 550, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
			(15) 1F, No. 239, Sec. 2, Tiding Blvd., Neihu Dist., Taipei City, Taiwan
			(16) 2-7F, No. 253, Sec. 2, Tiding Blvd., Neihu Dist., Taipei City, Taiwan
			(17) 2~7F, 3~7F-1, No. 251, Sec. 2, Tiding Blvd., Neihu Dist., Taipei City, Taiwan
			(18) 2F-1, 4F-1, No. 582, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
			(19) 2F, No. 584, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
			(20) 2F, No. 586, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
			(21) 4F, No. 588, Ruiguang Rd., Neihu Dist., Taipei City
			(22) 2F-1, 2F, No. 26, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
			(23) 2F, No. 28, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan
	Compal Healthcare & Technology Ltd.		

			(24) 2F, No. 28, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan (25) 3F, 9F, 10F, No. 188, Wenhe Rd., Guishan Dist., Taoyuan City, Taiwan (26) 5F, No. 189, Linsen 4th Rd., Qianzhen Dist., Kaohsiung City, Taiwan
2	PCP	Compal Electronics, Inc. (Pingzhen)	(1) No. 8, Nan-Tung Rd., Pingzhen Dist., Taoyuan City., Taiwan (2) No. 56, Ln.659, Pingdong Rd., Pingzhen Dist., Taoyuan City, Taiwan
		Unicom Global, Inc.	(3) No. 117, Zhongfeng Rd., Pingzhen Dist., Taoyuan City, Taiwan (4) No. 204, Nanping Rd., Pingzhen Dist., Taoyuan City, Taiwan
		Aco Smartcare Co., Ltd.	(5) No. 44, Nanchang Street., Pingzhen Dist., Taoyuan City, Taiwan (6) No. 33, Zhongfeng Rd., Pingzhen Dist., Taoyuan City, Taiwan (7) No. 65, Zhongfeng Rd., Pingzhen Dist., Taoyuan City, Taiwan (8) No. 67, Zhongfeng Rd., Pingzhen Dist., Taoyuan City Taiwan (9) No. 15, Nanjing Rd., Pingzhen Dist., Taoyuan City, Taiwan (10) No. 50, Nanshi Sec. 2, Zhongfeng Rd., Pingzhen Dist., Taoyuan City, Taiwan
3	Ripal	Ripal Optortronics Co., Ltd.	(1) No. 340, Xingnan St., South Dist., Tainan City, Taiwan (2) 2F., No. 256, Sec. 3, Zhongzheng Rd., Rende Dist., Tainan City, Taiwan
4	Bizcom	Bizcom Electronics, Inc.	(1) 7211 Gessner Rd. Houston, Texas, USA
		Shennona Corporation	
5	CEP	Compal Europe (Poland) Sp. z o.o.	(1) ul. Jędrzejowska 85, 93-636 Łódź, Poland (2) ul. Tylna 8D, 90-348 Łódź, Poland
		CGS Technology (Poland) Sp. z o.o.	(3) ul. Kopcińskiego 15/138, 90-242 Łódź, Poland (4) ul. Tylna 2D/108, 90-364 Łódź, Poland (5) ul. Tymienieckiego 16AB/58, 90-365 Łódź, Poland
6	CTB	Compal Tecnologia do Brasil Ltda	(1) Kanebo Street 175, Shed C4, C5, C6 and C12, Industrial District, Jundiai – Sao Paulo, Brazil
7	KS1	Compal Electronics Technology (Kunshan) Co., Ltd.	(1) No. 25, The Third Street, Kunshan Integrated Free Zone A, Jiangsu, China (2) No. 88, Taishan Rd., Kunshan, Jiangsu, China (3) No. 1399, Hengshan Rd., Kunshan, Jiangsu, China
8	KS2	Compal Information (Kunshan) Co., Ltd.	(1) No. 15, The Third Street, Kunshan Integrated Free zone A, Jiangsu, China (2) No. 1, Nanke Rd., Kunshan Integrated Free Zone, Kunshan, Jiangsu, China
9	KS345	Compal Information Technology (Kunshan) Co., Ltd.	(1) No. 58, The First Street, Kunshan Integrated Free Zone A, Jiangsu, China (2) No. 9, The Second Street, Kunshan Integrated Free Zone A, Jiangsu, China
		Compal Digital Technology (Kunshan) Co., Ltd.	(3) Building 7-9, No.1, Nanke Rd., Kunshan Integrated Free Zone, Jiangsu, China

			(4) No. 59, First Avenue, Kunshan Economic and Technological Development Zone, Jiangsu, China
10	KSD	Compal Display Electronics (Kunshan) Co., Ltd.	(1) NO.189, Qian Jin East Road, Development Zone, Kunshan, Jiangsu, China
		Compal Electronics (China) Co., Ltd.	
		Compal Optoelectronics (Kunshan) Co., Ltd.	
		Kunshan Botai Electronics Co., Ltd.	
		Compower Global Service Co., Ltd.	
		Compal Investment (Jiansu) Co., Ltd.	
11	NJC	Compal Wireless Communication (Nanjing) Co., Ltd.	(1) NO.68-2, Suyuan Road, Comprehensive Bonded Zone, Nanjing, Jiangsu, China
		Compal Communication (Nanjing) Co., Ltd.	
		Compal Digital Communication (Nanjing) Co., Ltd.	
		Hanhelt Communication (Nanjing) Co., Ltd.	
12	CBN	Compal Broadband Networks, Inc	(1) 13F., No. 1, Taiyuan 1st St., Zhubei City, Hsinchu County, Taiwan
		Starmems Semiconductor Corp.	
13	CVC	Compal (Vietnam) Co., Ltd.	(1) Khu Công nghiệp Bá Thiên, Thị trấn Bá Hiến, huyện Bình Xuyên, Tỉnh Vĩnh Phúc, Việt Nam
14	IUE	Royonnant Technology (Taicang) Co., Ltd.	(1) Building 6, 7, and 8, No. 178 Baihua South Road, Shaxi Town, Taicang City, Suzhou City, Jiangsu Province, China
15	CD	Compal Electronic (Chengdu) Co., Ltd.	(1) No.88, Sec.1, ZongBao Avenue, Chengdu Hi-tech Comprehensive Bonded Zone (Shuangliu), Shuangliu County, Chengdu City, Sichuan, China
16	CQA	Compal Smart Device (Chongqing) Co., Ltd.	(1) Zone N, Air Port Section of LiangLu CunTan Free Trade Port Area, Liangjiang New Area, Chongqing, China
		FIPELL Electronics (Chongqing) Co.,Ltd.	
17	GLB	General Life Biotechnology Co., Ltd.	(1) 6F-7F., No. 669, Jhongjheng Rd., Shin Juang Dist., New Taipei City, Taiwan
		Compal Ruifang Health Assets Development Corporation	
18	Mactech	Mactech Co., Ltd.	(1) No.86-8, Ln. 36, Sec. 2, Tanshin RD., Tanzi Dist., Taichung City, Taiwan
			(2) 1F, No.88, Ln. 36, Sec. 2, Tanshin RD., Tanzi Dist., Taichung City, Taiwan
			(3) No.89, Ln. 36, Sec. 2, Tanshin RD., Tanzi Dist., Taichung City, Taiwan
19	UniCore	Unicore BioMedical Co., Ltd.	(1) No. 50, Sec. 1, Jiuzong Rd., Neihu Dist., Taipei City, Taiwan
			(2) 4F, No. 402, Xinming Rd., Neihu Dist., Taipei City, Taiwan

20	CEM	Compalead Eletrônica do Brasil Industria e Comercio Ltda	(1) 1055 Javari Street, Industrial District I, Manaus – Amazonas, Brazil
21	CIN	Compal USA (Indiana), Inc.	(1) 1 Technology Way Logansport, Indiana 46947, USA
22	Poindus	Poindus Systems Corp, Ltd.	(1) 5F., No. 57, Ln. 77, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan
		Poindus Investment Co., Ltd.	(2) 5F., No. 59, Ln. 77, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan (3) 5F., No. 67, Ln. 77, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan (4) 2F & 3F., No. 7, Ziqiang 4th Rd., Zhongli Dist., Taoyuan City, Taiwan
23	Qijie	QiJie Electronics (ShenZhen) Co., Ltd.	(1) 10G, Jinda City Building, Xiner Community Center Road, Xinqiao Street, Baoan District, Shenzhen, Guang Dong, China
24	Adasys	Adasys GmbH Elektronische Komponenten	(1) Max-Planck-Straße 10, 70806 Kornwestheim, Germany