



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Securitag Assembly Group Co., Ltd.
No. 99, Renhuagong 2nd Rd.
Dali Dist.
Taichung City,
412039
Taiwan (R.O.C)

韋僑科技股份有限公司
臺灣
台中市
大里區
仁化工二路 99 號
412039

Holds Statement No: GHGEV 825652

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Securitag Assembly Group Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 135.6432 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 3,020.1550 tonnes of CO₂ equivalent.
- Securitag Assembly Group Co., Ltd. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2024(TW) is 0.474 kgCO₂e per kWh.
The emission factor for electricity of year 2024(JP) is 0.408 kgCO₂e per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			135.6432
1.1	Stationary combustion		96.7234
1.2	Mobile combustion		0.4957
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		38.4241
1.5	Land use, land use change and forestry		0.00
Direct emissions in tonnes of CO ₂ e from biomass			0.00
Category 2: Indirect GHG emissions from imported energy			3,020.1550
2.1	Indirect emissions from imported electricity	location-based approach	3,020.1550
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				736.5222
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method (Top 10 by purchases)	Road 5,260 tkm Maritime 316,357 tkm Air 17 tkm	6.9728
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method (9 companies by Select)	Road 8,335 tkm Maritime 13,319 tkm Air 570,102 tkm	662.6740
3.5	Emissions from Business travels	Use the Spend-based method	566,741 pkm	66.8754
Category 4: indirect GHG emissions from products used by organization				2,463.2833
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method (Top 10 by purchases) Energy & Fuel: Use the Average-data method	Goods 38,782 kg Energy 6,372,474 kWh Natural Gas 50,945 m ³ Fuel 194 L	2,265.5627
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	539 tonnes	197.7206

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
Securitag Assembly Group Co., Ltd. No. 99, Renhuagong 2nd Rd. Dali Dist. Taichung City, 412039 Taiwan (R.O.C) 韋僑科技股份有限公司 臺灣 台中市 大里區 仁化工二路 99 號 412039	<p>The Greenhouse Gas Emissions with Securitag Assembly Group Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 135.6432 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 3,020.1550 tonnes of CO₂ equivalent.</p> <p>The 2 Site of Securitag Assembly Group Co., Ltd. are included.</p> <p>涵蓋韋僑科技股份有限公司及 SAG ジャパン株式会社共 2 個公司據點</p>

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