

Report No. : (TH23-171 / Version 1)

Greenhouse Gas Verification Report Opinion
THGHG23171-01

Verification EVERGREEN LOGISTICS CORPORATION
Scope: 5F., No. 170, Sec. 2, Minsheng E. Rd., Zhongshan Dist., Taipei City, Taiwan (R.O.C.)
The information of other sites are listed on the subsequent page.

Verification
Criteria: ISO 14064-1 : 2018

Verification
Objectives : According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : From 01 01, 2024 to 12 31, 2024 (The data being viewed is historical in nature)

Verification Direct GHG Emissions (Category 1): 45.5691 Ton CO₂e

Verification Energy Indirect GHG Emissions (Category 2): 325.8656 Ton CO₂e

Data : Indirect GHG Emissions (Category 3~6): 645.6396 Ton CO₂e

Global Warming Potential (GWP) : Refer to IPCC 2021 Year, the 6 assessment report

Statement Basis : This statement must be interpreted as a whole with the following.

GHG Inventory Report (Version :	2	: Date :	02 02, 2025)
GHG Inventory (Version :	2	: Date :	02 02, 2025)

Materiality : 5% (Category 1 and Category 2)

Type of Opinion : ☒ Unqualified ☐ Qualified (see the subsequent page) ☐ Disclaim the issuance

Verification
Conclusion: To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.

Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2.

Date of Issuance: 02 13, 2025

APPROVED BY



Steven Huang
Director for Certification
ON BEHALF OF
AFNOR ASIA

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The Geographical Location of Multiple Sites :

Site	Address
1	3F/5F/6F/9F, NO.170, SEC.2, MINSHENG E. RD., ZHONGSHAN DIST., TAIPEI CITY, TAIWAN (R.O.C.) 3F/5F/6F/7F, NO.172, SEC.2, MINSHENG E. RD., ZHONGSHAN DIST., TAIPEI CITY, TAIWAN (R.O.C.)
2	5F-5C26, NO.8-1, HANGQIN N. RD., DAYUAN DIST., TAOYUAN CITY, TAIWAN (R.O.C.)
3	3F, NO.102, JIANGUO RD., DAYUAN DIST., TAOYUAN CITY, TAIWAN (R.O.C.)
4	NO.390, SEC. 2, NANKAN RD., LUZHU DIST., TAOYUAN CITY, TAIWAN (R.O.C.)
5	No. 10, Lane 305, Section 1, Xinnan Road, Luzhu District, Taoyuan City
6	21F-1, NO.499, ZHONGMING S. RD., WEST DIST., TAICHUNG CITY, TAIWAN (R.O.C.)
7	4F-6, NO.110, SANDUO 4TH RD., LINGYA DIST., KAOHSIUNG CITY, TAIWAN (R.O.C.)
8	Warehouse B, No. 25, Zhougui Road, Xiaogang District, Kaohsiung City

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO ₂ e)	Note
(Category 1) Direct GHG emissions	Mobile combustion sources, fugitive emission sources	45.5691	
(Category 2) Indirect GHG emissions from imported energy	Electricity	325.8656	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream transportation of raw materials, employee commuting, business travel	211.8744	
(Category 4) Indirect GHG emissions from products used by organization	Purchase products, energy activities	83.6420	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	Downstream leased assets	350.1232	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass Burning Emission :

0.0000 Ton CO₂e

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Data for Multiple Sites :

Site	Emission Unit: Ton CO ₂ e		
	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Indirect GHG Emissions (Category 3~6)
EVERGREEN LOGISTICS CORPORATION	45.5691	325.8656	645.6396

Other Related Verification Information

Organization Boundaries:	Operational control
GHG Type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of Intended Use:	Voluntarily understanding the status of greenhouse gas emissions as a basis for reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria For Significance of Indirect Emissions :	<ul style="list-style-type: none"> - Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified magnitude of emissions : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Others :
Purchased Power Factor:	Refer to the 2023 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 12 09, 2024
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Taiwan EPA Carbon Footprint Information Platform, <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	1. Upstream transportation of raw materials 0.0143 tCO ₂ e/year . 2. employee commuting 36.9908 tCO ₂ e/year . 3. business travel 174.8693 tCO ₂ e/year . 4. Purchase products, 8.9200 tCO ₂ e/year . 5. energy activities 74.7220 tCO ₂ e/year .
Verification Date :	01 06+07+08, 2025 01 20+21, 2025
Report Date :	02 03, 2025



Certificate

Certificat

Report No. : (TH23-171 / Version 1)

Verification Team and Technical Review

Lead Verifier : He-Yuan Chen

Signature : He Yuan Chen

Independent Review : SHIH-TING TSENG

Signature : Shih-Ting Tseng

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.