

Independent Verification Opinion

Verification Opinion No.:C678037-2025-AP-TWN-TAF

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Issued Date:: 31 JULY, 2025

This is to verify initiate reporting of Greenhouse Gas Inventory Management Interim Report (2024) of

Unice E-O Services Inc.

Scope of Verification

International Sustainability Development Group Business Assurance Co., Ltd. (iSDG) was commissioned by Unice E-O Services Inc. (hereinafter referred to as "the Organization") to conduct a verification of the greenhouse gas (GHG) statement presented in the Organization's 2024 Midterm GHG Inventory Report (hereinafter referred to as "the Report").

The scope of verification is defined by the organizational and operational boundaries covered in the Report.

Name	Address
Unice E-O Services Inc.	No.5 Andong Road, Chungli District, Taoyuan City 320023, Taiwan

Considering the intended use of the GHG Inventory Report, the scope of indirect emissions is defined based on the Organization's predetermined criteria for the materiality of indirect emissions.

Verification Criteria and GHG Program

- This verification was conducted in accordance with the Greenhouse Gas Protocol (GHG Protocol) and relevant standards to ensure consistency in the identification, calculation, monitoring, and reporting of greenhouse gas emissions.
- The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

Verification Opinion

Based on the verification conducted, iSDG verified that the 2024 Midterm Greenhouse Gas Inventory Report, published on 1 June 2025, is free from material discrepancies in accordance with the verification criteria stated above.

This verification opinion is based on the following approaches:

- For direct GHG emissions (Category 1) and indirect GHG emissions from imported energy (Category 2), the reliability of the information presented in the Report was verified with a reasonable level of assurance.
- For other categories of indirect GHG emissions, the relevant information was verified and tested using agreed-upon procedures (AUP) as defined in the Report.

In addition, the GHG information presented in Appendix C was also verified during the process.

This verification statement has been prepared based on the information provided by your company. The accuracy and completeness of the information remain the sole responsibility of the data provider. This statement is for reference purposes only and shall not be relied upon as the basis for any legal, financial, or investment decisions.

For any inquiries regarding the content of this verification statement or to request further clarification, please feel free to contact us.

GHG Verifier

Susan Zhuo

Place and date:

Taiwan, 31 July, 2025

For the issuing office:

INTERNATIONAL SUSTAINABLE DEVELOPMENT
GROUP Co., Ltd

13F4., No.457, Chenggong Rd., West Central Dist.,
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TSAI TUNG FU

Chairman

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Supplement to Verification Statement

Process and Methodology

The review of the Inventory Report and relevant supporting documents, along with follow-up interviews, provided iSDG with sufficient evidence to conduct the verification in accordance with the stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covers the period from 1 January 2024 to 31 December 2024. Based on the verification process, iSDG has verified that the GHG emissions and removals identified within the reporting boundary have been included in the Inventory Report as claimed, in accordance with the verification criteria stated above. The quantification of GHG emissions was found to be real, transparent, and measurable.

Organizational Boundary of Verification

☐Financial Control ☒Operational Control ☐Equity Share

GHGs Verified

☒CO₂ ☒CH₄ ☒N₂O ☒HFCs ☒PFCs ☒SF₆ ☒NF₃

The Quantification of GHG emissions:

Scope		Emission (ton CO ₂ e)
Scope 1	Direct GHG emissions and removals	80.1935
Scope 2	Indirect GHG emissions from imported energy	150.8606
Scope 3	Other indirect GHG emissions	54,467.6908
C1	Purchased goods and services	16,097.6012
C2	Capital goods	596.5483
C3	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	43.1327
C4	Upstream transportation and distribution	37,674.4289
C5	Waste generated in operations	5.3605
C6	Business travel	35.7379
C7	Employee commuting	12.5623
C8	Upstream leased assets	2.3192
C9	Downstream transportation and distribution	9.1054
Total Emissions of Scope 1 & Scope 2		231.0541
Total Emissions of Scope 3		54,467.6908

The Organization selected and correctly applied the Global Warming Potential (GWP) values as defined in the IPCC Fifth Assessment Report (AR5, 2014). The indirect GHG emissions from imported energy were calculated using the 2024 electricity emission factor of 0.494 kg CO₂e/kWh, as published by the Bureau of Energy, Ministry of Economic Affairs.

Verification Opinion

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