

Statement No.: Great-GHGER-25-0302

Greenhouse Gas Emission and Removal Verification Statement

UNIGATE TELECOM INC.

Greenhouse gas emission and removal verification is conducted at the following location:

No. 37, Ln. 188, Ruiguang Rd., 5F-8F, Neihu Dist., Taipei City 114, Taiwan (R.O.C.) No. 255, Sec. 1, Jiuzong Rd., 4F-7F (Data Center), Neihu Dist., Taipei City 114, Taiwan (R.O.C.) 6F, Room B09, No. 55, Jilong Rd., China (Shanghai) Pilot Free Trade Zone, China

Verification on March 04, 2025 in accordance with ISO 14064-3:2019 and qualification granted:

ISO 14064-1:2018

Greenhouse gas emission information:

Direct emissions (Category 1): 804.3470 metric tonnes of CO₂ equivalent (CO₂-e);

Indirect emissions (Category 2): 11,685.7370metric tonnes of CO₂ equivalent (CO₂-e);

Other selected indirect emission categories (Categories 3-6) are listed on the table in the following pages.

- ❖ Verification objectives: GREAT, as an independent third party, will objectively and impartially collect and verify the information disclosed to support the greenhouse gas claims, ensuring that the reported information meets the standards of accuracy, completeness, consistency and transparency, and that the content is free errors or omissions.
- Reporting period: January 1, 2024 to December 31, 2024.
- Categories 1 and 2 are verified at reasonable assurance level.
- Categories 3 to 6 are verified at limited assurance level.
- ❖ Uncertainty assessment 95% confidence level: -7.07% to +7.07%. (Materiality: 5%)

W. J. Chen, Managing Director

Initial Issuance Date: MAR. 21, 2025 Latest Issuance Date: MAR. 21, 2025

- Types of greenhouse gases reported include CO₂, CH₄, N₂O, and HFCs.
- ♣ Emission factors: 2024 power emission factor as 2023 announced by the Bureau of Energy, Ministry of Economic Affairs is 0.494 kgCO₂e/kWh; other emission factors refer to EPA management table 6.0.4. GWP values of various greenhouse gases are based on the 6th assessment report of IPCC.

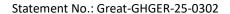


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- This statement above is based on the conclusion drawn from the verification of the relevant information provided by the client being verified. Therefore, GREAT thought the verified information are complete and valid.
- Any questions or concerns related to the content of this statement or relevant issues shall be addressed by the client being verified (customer category code: A-27).
- The organization reported the following data on greenhouse gas emissions and removals between January 1, 2024 and December 31, 2024:

Unit: metric tonnes CO₂-e

Reporting boundary category		Notes	Greenhouse gas emission
Cate	804.3470		
1.1	Direct emissions from stationary combustion	Generator	121.5845
1.2	Direct emissions from mobile combustion		NS*
1.3	Direct process emissions and removals from industrial processes		NS*
1.4	Direct and temporary release of greenhouse gases by human activities	Air conditioning equipment, Water chiller, Water dispenser, Refrigerator, Corporate vehicle refrigerant, Fire extinguisher (HFCs), Fire extinguisher (CO2)	682.7625
1.5	Direct emissions and removals from land use, land use change and forestry		NS*
Cate	gory 2: Indirect greenhouse gas emissions generati	11,685.7370	
2.1	Indirect emissions from imported electricity	Outsourced electricity	11,685.7370
2.2	Indirect emissions from imported energy		NS*
Cate	gory 3: Indirect greenhouse gas emissions from tra	nsportation	NS*
3.1	Emissions from upstream transport and distribution of goods		NS*
3.2	Emissions from downstream transport and distribution of goods		NS*
3.3	Emissions from employee commuting		NS*
3.4	Emissions from client and visitor transportation vehicle		NS*
3.5	Emissions from business travels		NS*
Cate	gory 4: Indirect greenhouse gas emissions from pro organization	2,086.2783	
4.1	Indirect greenhouse gas emissions from goods purchased by the organization		NS*
4.2	Indirect greenhouse gas emissions from capital goods	Carbon footprint of upstream power extraction and transmission and distribution	2,086.2783
4.3	Indirect greenhouse gas emissions from the disposal of solid and liquid wastes		NS*
4.4	Indirect greenhouse gas emissions from the use of assets		NS*
4.5	Indirect greenhouse gas emissions from the use of services that are not described in the above subcategories		NS*
Cate	gory 5: Indirect greenhouse gas emissions associat products from the organization		
5.1	Emissions or removals from the use stage of the products		NS*
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5.2	Emissions from downstream leased assets		NS*
5.3	Emission from end-of-life stage of the products		NS*
5.4	Emission from investment		NS*
Category 6: Indirect greenhouse gas emissions from other sources			NS*
Direct removals			NS*
Annual total storage volume			NS*
Carbon financial instrument		NS*	

^{*:} excluded from the calculation for the above

Coverage of the reporting boundary subcategories in the verification activities for the organization:

Client or organization name	Address	Subcategory
UNIGATE TELECOM INC. 領航電信股份有限公司	No. 37, Ln. 188, Ruiguang Rd., 5F-8F, Neihu Dist., Taipei City 114, Taiwan (R.O.C.) 台北市內湖區瑞光路 188 巷 37 號 5、6、7、8 樓 No. 255, Sec. 1, Jiuzong Rd., 4F-7F (Data Center), Neihu Dist., Taipei City 114, Taiwan (R.O.C.) 台北市內湖區舊宗路一段 255 號(4、5、6、7 樓機房) 6F, Room B09, No. 55, Jilong Rd., China (Shanghai) Pilot Free Trade Zone, China 中国(上海)自由贸易试验区基隆路 55 号 6 层 B09 室	1.1, 1.4, 2.1, 4.2