



VERIFICATION OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH

NO. 528, SEC. 1, CHENG-GONG RD., GUANYIN DIST., TAOYUAN 328453, TAIWAN

Holds Statement No: TWN18513984G Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH at NO. 528, SEC. 1, CHENG-GONG RD., GUANYIN DIST., TAOYUAN 328453, TAIWAN
- Period covered by GHG emissions verification: January 1, 2022 to December 31, 2022

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 874.5768 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 6,968.8534 tCO₂e

Level of Assurance and Qualifications:

- Reasonable assurance
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018.

It is our opinion that EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.



Ryan Man, Technical Reviewer
Originally Issue: 17/6/2023

Andrew Lee, CER Manager
Latest Issue: 17/6/2023

Validation and Verification
VB005



Greenhouse Gas Statement:

- EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH: NO. 528, SEC. 1, CHENG-GONG RD., GUANYIN DIST., TAOYUAN 328453, TAIWAN (Exclude the 2nd floor areas on the northern side: E201, E202, C210 and C215)

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	489.5091	874.5768
	1.2 Direct emissions from mobile combustion	--	0.1930	
	1.3 Direct process emissions and removals arise from industrial processes	--	5.0407	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	379.8340	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	6,968.8534	6,968.8534*
	2.2 Indirect emissions from imported energy	Market based approach	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	N.A.
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	N.S.	N.A.	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	N.S.	N.A.	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	The upstream emissions arising from fuel generation and fuel transportation/distribution have been evaluated as significant.	Exclusions of this subcategory have been justified.	N.A.
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	Emissions from the disposal of solid and liquid waste have been evaluated as significant.	Exclusions of this subcategory have been justified.	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N.A.

#: N.S.: Non-significant ; N.A.: Not available



GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2022 to December 31, 2022
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2021 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.509 kgCO₂e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 2022 年長榮航太觀音分公司溫室氣體盤查登錄清冊
- GHG Report: 2022 年長榮航太觀音分公司溫室氣體盤查報告書

GHG Verification Methodology:

- Interviews with relevant personnel of EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH;
- Review of documentary evidence produced by EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH;
- Review of EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH Headquarters and during site visits to EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH; and
- Audit of sample of data used by EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu

- Verifier: Carter Liu

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH and is solely for the benefit of EVERGREEN AVIATION TECHNOLOGIES CORPORATION GUANYIN BRANCH in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.