

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

Acer Cyber Security Inc.

13 F., No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City 115004, Taiwan (R.O.C.)

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

201.84 tonnes of CO₂e

Indirect emissions

1,525.87 tonnes of CO₂e

Direct emissions and indirect emissions

1,727.71 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 19 July 2025

Version 1

TGP56B-15-1 2501

SGS Taiwan Ltd.

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The emission of each site is described as below:

Company	Scope 1+ Scope 2) (Location Based)	Scope 1+ Scope 2 (Market Based)
Acer Cyber Security Inc.	370.56	379.56
ACSI Cyber Security Academy	12.64	12.64
Acer e-Enabling Data Center Inc.	1,355.51	200.52
Total	1727.71	592.72

SGS has been contracted by Acer Incorporated (hereinafter referred to as “ACER”), 8F, No. 88, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 221, Taiwan, R.O.C., for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Acer Cyber Security Inc. (hereinafter referred to as “ACSI”), 13 F., No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City 115004, Taiwan R.O.C., in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of ACSI is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed on 07 January 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 08 March 2025 to 14 May 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - ◆ 13 F., No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City 115004, Tawan R.O.C.
 - ◆ 4 F.-3, No. 51, Sec. 2, Keelung Rd., Xinyi Dist., Taipei City 110502, Taiwan R.O.C.
 - ◆ No. 69, Ln. 368, Xinhe Rd., Longtan Dist., Taoyuan City, Taiwan
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.495 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).
 - The secondary database has Carbon Footprint Information Platform.

- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20250527
- The version of GHG statement: 2024 年度_202503
- Intended user of the verification opinion: FSC/ Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 1727.71 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.000 metric tonnes of CO₂ equivalent

The emission of each site is described as below:

Unit: tonnes of CO₂e

Company	Scope 1+ Scope 2) (Location Based)	Scope 1+ Scope 2 (Market Based)
Acer Cyber Security Inc.	370.56	379.56
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Total	1727.71	592.72

- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - eDC-reconfirm the calculation method for gray and green electricity consumption.
 - eDC-emission factor for scope 1 did not included CH₄ and N₂O please revised it.
 - AEB & ACSI-incorrect electricity activity data, please revised it.
- Retention Limitation: NA

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of ACSI as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2024 of clients.

Lead Verifier:

A handwritten signature in black ink that reads 'Finn Han'.

Verifier:

A handwritten signature in black ink that reads 'Ashley Lin'.

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at Acer Cyber Security Inc., 13 F, No. 9, Sec. 3, Nangang Rd., Nangang Dist., Taipei City 115004, Tawan R.O.C., This opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.