2024

GREENHOUSE GAS (GHG) EMISSIONS REPORT

For Reporting Period: **1 Jan 2022 - 31 Dec 2022**

PREPARED BY:

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PRESENTED TO:

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Notes

This Greenhouse Gas Emissions Report is aligned with ISO 14064-1 Clause 9.3 reporting guideline and is automatically generated for internal use by the reporting company only.

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1. About This Greenhouse Gas(GHG) Report

Evercomm Taiwan Pte Ltd's 2022 Greenhouse Gas ("GHG") Emissions Report ("GHG Emissions Report" or "Report") is being provided for Evercomm Taiwan Pte Ltd (together, with its subsidiaries, unless the context otherwise indicates, "Evercomm Taiwan Pte Ltd" or the "Company" or the "firm"). All data in this report is provided for the year-ended 2022 unless otherwise noted. This Report is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) ("GHG Protocol"). This report is prepared in accordance to the ISO 14064 reporting guideline (Clause 9.3).

About The GHG Protocol

The GHG Protocol was established through a partnership of non-governmental organizations, governments, and other stakeholders that was convened by the World Resources Institute ("WRI") and the World Business Council for Sustainable Development ("WBCSD"). The GHG Protocol provides a consistent standard and guidance for the measurement and reporting of GHG emissions by companies. Evercomm Taiwan Pte Ltd has adopted this standard for measuring and reporting on the GHG emissions that arise from Evercomm Taiwan Pte Ltd's business operations.

Level Of Assurance

Type of assurances:

The data disclosed in this Greenhouse Gas Emission Report has been verified by an independent external 3rd party, Evercomm Taiwan Pte Ltd, with Reasonable Assurance.

3rd party reasonable assurance

b. An external independent party will be required to verify the emissions data disclosed on the NXMap® Platform with the highest achievable level of confidence, involving more tests of control, focused on the GHG inventory and underlying data, with testing procedures more extensive in scope and the evaluation of data management processes.

2. Organization Profile

a) Description of the reporting organization (Parent Company) [user input text]

b) Person or entity responsible for the report [user input,from on-boarding page]

c) Reporting period covered [user input, from on-boarding page]

d) List of subsidiaries under Parent Company [user input,from on-boarding page]

e) List of subsidiaries reporting under Parent Company.[user input,from on-boarding page]

S/N	Person in charge	Entity Type	Entity Name	Reporting Name	Status

Table 1: Summary of person-in-charge, entity and status of GHG emissions report

3. Company Location Data

Base-year GHG inventory	

Basic Information

Registration Number				
Company Name	Evercomm Taiwan Pte Ltd			
Tax ID Number			**Factory Registration Number**	
Address				
Industry classification	**Industry code**		**Industry name**	
Contact information	**Name**		**Office phone number**	
	Mobile phone number		**Email Address**	

GHG Inventory and Verification Information	
The reason to do GHG report	
GHG Inventory based on specifications	
Has it been verified by a third party?	
Inspection agency name	

Threshold Setting			
Significance threshold		**Description**	
Materiality threshold		**Description**	
Exclusion threshold		**Description**	
Remark			

4. Base-year GHG inventory

Evercomm Taiwan Pte Ltd’s baseline year reporting period for which reliable and verifiable data are available is (5-Apr-2024 to 5-Apr-2024). The GHG emissions since the base-year are summarized in Table 2 below, on a year-on-year basis.

Evercomm Taiwan Pte Ltd's Absolute Greenhouse Gas Emission Profile

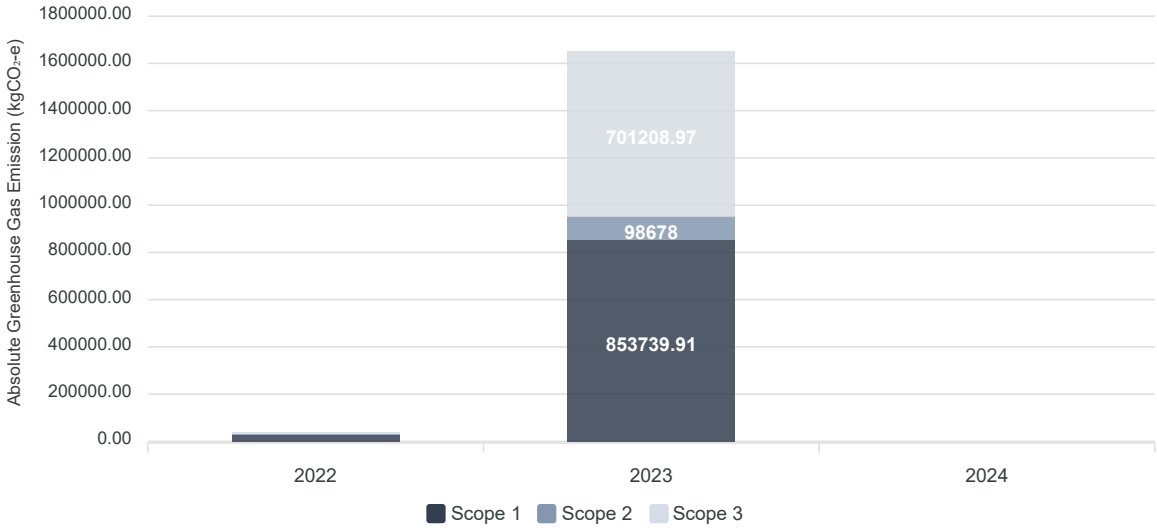


Table 2: Evercomm Taiwan Pte Ltd's GHG emission profile since base-year

5. Changes in Base-year GHG Inventory Calculation

There were **no significant changes** in Evercomm Taiwan Pte Ltd's base-year GHG inventory as per the GHG Protocol such as:

1. Structural changes in Evercomm Taiwan Pte Ltd.

2. Changes in calculation methodology or improvements in the accuracy of emission factors or activity data.

3. Discovery of errors in data or emission factors.

6. Organizational Boundaries

Evercomm Taiwan Pte Ltd's organizational boundaries are shown as per Figure 1 below. For disclosure purpose of reporting year (1-Jan-2022 to 31-Dec-2022), the Approach - operational is adopted to calculate the GHG emissions.

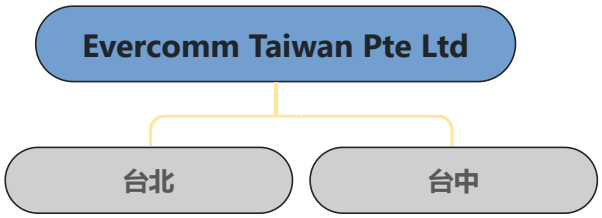


Figure 1: Evercomm Taiwan Pte Ltd's organization structure for GHG emission reporting

7. GHG Reporting Methodology Using NXMap

8. Calculation Approach

Types of calculation approaches:

1. Calculation of GHG emissions is through the application of documented emission factors (common)

2. Direct measurement of GHG emissions by monitoring concentration and flow rate (uncommon)

3. Calculation based on a mass balance or stoichiometric basis specific to a facility or process (uncommon)

9. Calculation Tools Used

Types of calculation tools in NXMap:

1. GHG Protocol: Cross-sector Tool

2. GHG Protocol: Sector-specific Tools

3. Combination of (1) and (2).

10. Materiality Assessment Table

Table 3 below summarizes the relevant categories which are recommended to be disclosed based on NXMap®'s Materiality Assessment Scoring system.

Emission Type	Scope | Category	Description	Compliance Requirement	Data Credibility	Risk	Feasibility of implementation of reduction measures	Occurrence frequency	Emission volume	Total Score	Disclosure Requirement
Direct	1 | 1	1.1 Stationary Combustion	YES	-	-	-	-	-	10	YES
		1.2 Mobile Combustion	YES	-	-	-	-	-	10	YES
		1.3 Direct GHG Emissions & Removals from Industrial Processes	YES	-	-	-	-	-	10	YES
		1.4 Fugitive Emissions	YES	-	-	-	-	-	10	YES
		1.5 Land Use, Land Use Change and Forestry (LULUCF)	NO	-	-	-	-	-	-	NO

Emission Type	Scope|Category	Description	Compliance Requirement	Data Credibility	Risk	Feasibility of implementation of reduction measures	Occurrence frequency	Emission volume	Total Score	Disclosure Requirement
Indirect	2 | 2	2.1 Imported Electricity	YES	-	-	-	-	-	10	YES
		2.2 Imported Energy	YES	-	-	-	-	-	10	YES
	3 | 3	3.1 Upstream Transport and Distribution for Goods	NO	5	5	5	5	5	25	NO
		3.2 Downstream Transport and Distribution for Goods	NO	1	2	2	0	-	5	NO
		3.3 Employee Commuting	NO	5	4	4	5	-	18	NO
		3.4 Client and Visitor Transport	NO	3	4	4	3	3	17	NO
		3.5 Business Travel	NO	3	4	3	5	3	18	NO
	3 | 4	4.1 Goods Purchased by an Organization	NO	5	5	4	1	1	16	NO
		4.2 Capital Goods that are Purchased and Amortized by an Organization	NO	1	2	2	5	5	15	NO
		4.3 Disposal Services (of solid or liquid waste) Used by an Organization	NO	5	4	4	3	3	19	NO
		4.4 Use of Assets (through leased equipment) by an Organization	NO	3	4	4	3	3	17	NO
		4.5 Use of Services not Described in the above sub-categories by an Organization	NO	3	4	3	3	3	16	NO
	3 | 5	5.1 Use Stage of the Product	NO	1	1	1	3	3	9	NO
		5.2 Downstream Leased Assets	NO	3	4	4	3	5	19	NO
		5.3 End of Life Stage of the Product	NO	1	3	4	3	1	12	NO
		5.4 Investments	NO	1	4	4	3	5	17	NO
	3 | 6	6.1 GHG Emissions or Removals from Other Sources	NO	1	4	3	3	3	14	NO

Table 3: Materiality Assessment Summary

Materiality Assessment Explanation

Evaluation factor	Scoring items	Score
Data Credibility	With supporting evidence from third party	5
	Internal finance or procurement system reports	3
	Relevant operation records that have been signed internally	1
	No records	0

Evaluation factor	Scoring items	Score
Emission factor sources	In-house measurement coefficient	5
	Coefficient provided by the equipment manufacturer	4
	Regional emission factor	3
	National emission factor	2
	International emission factor	1
	No emission factor	0
Emission reduction technology implementation feasibility	Emission reduction can be observed within 1 year	5
	Emission reduction can be observed between 1 to 2 years	4
	Emission reduction can be observed between 3 to 5 years	3
	Emission reduction can be observed after 6 years from implementation	2
	Unable to observe emission reduction	1
Occurrence frequency	At least once a month	5
	At least once a quarter	3
	At least once a year	1
	Not Consider	0
Emission volume	Accounting for more than 3% of total emissions	5
	Accounting between 0.5% to 3% of total emissions	3
	Accounting for less than 0.5% of total emissions	1
	Not Consider	0

11. Reporting Boundaries

(a) Disclosure of Emission Boundaries (5-Apr-2024 to 5-Apr-2024)

Emission Type	Scope | Category	Description	GHG Emission for reporting period ($kgCO_2e$)	GHG Emission contribution (%)	Disclosure Target Year	Uncertainty (%)	Verifiable Data Availability
Direct	1 | 1	1.1. Direct GHG emissions & removals from stationary combustion	0.00	0	2024	0	No
		1.2. Direct GHG emissions & removals from mobile combustion	4,339.03	12.07	-	0	No
		1.3. Direct GHG emissions & removals from industrial processes	0.00	0	2024	0	No
		1.4. Direct fugitive emissions from the release of GHGs in anthropogenic systems	22,550.00	62.75	-	0	No
		1.5. Direct GHG emissions and removals from land use, land use change and forestry (LULUCF)	0.00	0	-	0	No
	Total for Scope 1 | Category 1:		26,889.03	74.82			

Emission Type	Scope | Category	Description	GHG Emission for reporting period ($kgCO_2e$)	GHG Emission contribution (%)	Disclosure Target Year	Uncertainty (%)	Verifiable Data Availability
Indirect	**2 | 2**	2.1. Indirect GHG emissions from imported electricity	3,154.00	8.78	-	0	No
		2.2. Indirect GHG emissions from imported energy	0.00	0	2024	0	No
	Total for Scope 2 | Category 2:		3,154.00	8.78			
	3 | 3	3.1. Indirect GHG emissions from upstream transport and distribution for goods	55.90	0.16	-	0	No
		3.2. Indirect GHG emissions from downstream transport and distribution for goods	0.00	0	2024	0	No
		3.3. Indirect GHG emissions from employee commuting	469.80	1.31	-	0	No
		3.4. Indirect GHG emissions from client and visitor transport	4,724.17	13.15	-	0	No
		3.5. Indirect GHG emissions from business travel	645.22	1.8	-	0	No
	Total for Scope 3 | Category 3:		5,895.09	16.42			
	3 | 4	4.1. Indirect GHG emissions from goods purchased by an organization	0.00	0	2024	0	No
		4.2. Indirect GHG emissions from capital goods that are purchased and amortized by an organization	0.00	0	-	0	No
		4.3. Indirect GHG emissions from disposal services (of solid or liquid waste) used by an organization	0.00	0	-	0	No
		4.4. Indirect GHG emissions from use of assets (through leased equipment) by an organization	0.00	0	-	0	No
		4.5. Indirect GHG emissions from use of services not described in the above sub-categories by an organization	0.00	0	-	0	No
	Total for Scope 3 | Category 4:		0.00	0			
	3 | 5	5.1. Indirect GHG emissions or removals from use stage of the product	0.00	0	-	0	No
		5.2. Indirect GHG emissions from downstream leased assets	0.00	0	-	0	No
		5.3. Indirect GHG emissions from end of life stage of the product	0.00	0	-	0	No
		5.4. Indirect GHG emissions from investments	0.00	0	-	0	No
	Total for Scope 3 | Category 5:		0.00	0			
	3 | 6	6.1. Indirect GHG emissions or removals from other sources	0.00	0	2024	0	No
Total			35,938.12	100			

Table 4: Summary of GHG emission activities of Evercomm Taiwan Pte Ltd for (5-Apr-2024 to 5-Apr-2024)

b) Summary of corporate emissions by entity

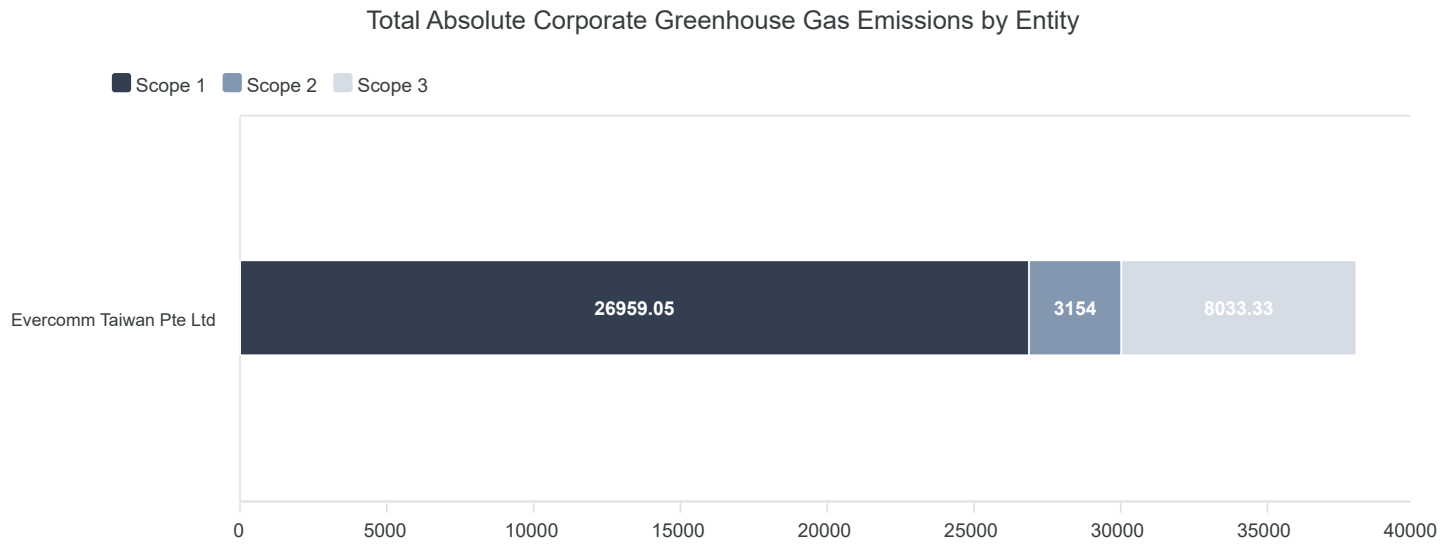


Figure 2: Summary of GHG emission by entity for Evercomm Taiwan Pte Ltd

c) Summary of corporate emissions by geographical location

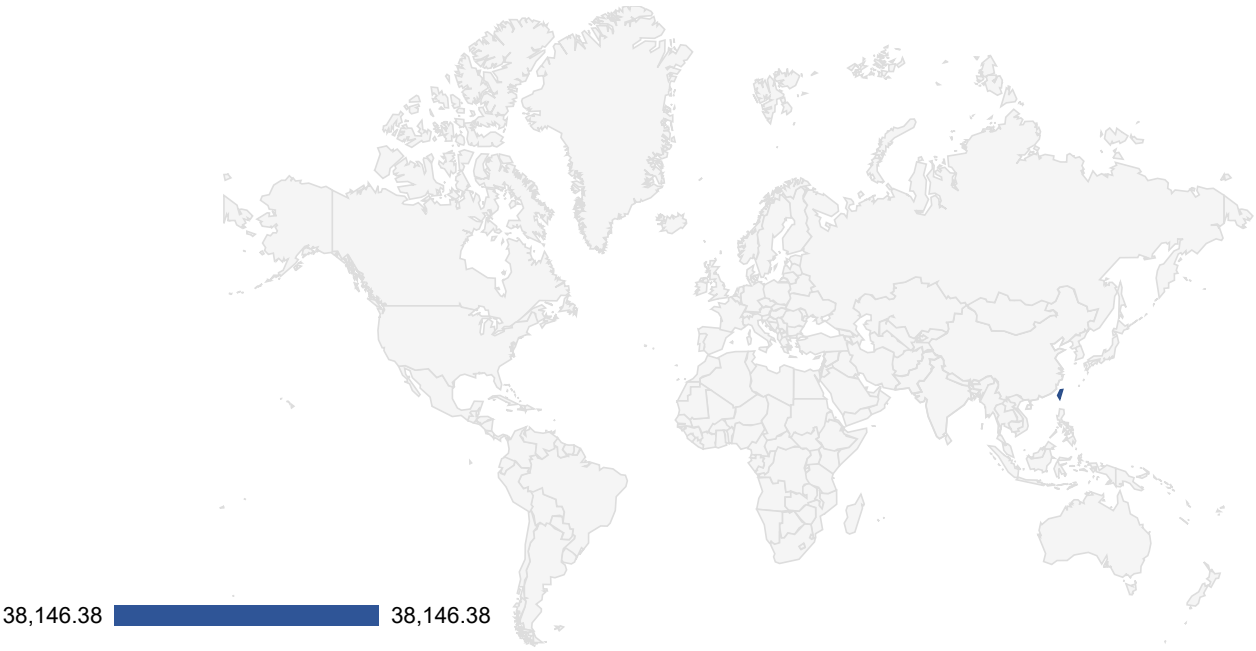
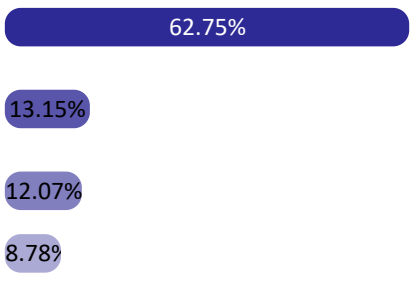


Figure 3: Heatmap of Evercomm Taiwan Pte Ltd GHG emission by geographical location

(e) Summary of reporting entity's emissions hotspot breakdown during reporting period (01-Jan-2022 to 31-Dec-2022)

Emission Category	Category Description	GHG Emission	Units	Contribution (%)
1.4.	Direct fugitive emissions from the release of GHGs in anthropogenic systems	22,550	$kgCO_2e$	62.75
3.4.	Indirect GHG emissions from client and visitor transport	4,724.17	$kgCO_2e$	13.15
1.2.	Direct GHG emissions & removals from mobile combustion	4,339.03	$kgCO_2e$	12.07
2.1.	Indirect GHG emissions from imported electricity	3,154	$kgCO_2e$	8.78



Emission Category	Category Description	GHG Emission	Units	Contribution (%)
3.5.	Indirect GHG emissions from business travel	645.22	$kgCO_2e$	1.8
Others		525.70	$kgCO_2e$	1.47
Total		**35,938.12**	**$kgCO_2e$**	**100**

1.8%

1.47%

Table 5: Evercomm Taiwan Pte Ltd's top 5 emissions hotspot categories

12. Direct Emissions by gas type (summary)

Direct Emission (1-Jan-2022 to 31-Dec-2022)

Entity/Subsidiary/Facility	Carbon Dioxide (CO_2)	Methane (CH_4)	Nitrous Oxide (N_2O)	HFCs	PFCs	SF6	NF3	Total tCO_2e
Evercomm Taiwan Pte Ltd	26,956.06	8.02	10.43	0	0	0	0	26.96
Total	26,956.06	8.02	10.43	-	-	-	-	26.96

Emission Source Identification

No.	Name	Emission Type	Biomass?	Categories	Categories1 emission type	Types of greenhouse gases that may be produced							CO2 emission equivalent of biomass fuel
				(1-6)	(E,P,T,F)	CO2	CH4	N2O	HFCs	PFCs	SF6	NF3	
1	Purchased Electricity(Location Based)	Purchased Electricity(Location Based)	-	2	Purchased Electricity	0.69	0.00	0.00	0.00	0.00	0.00	0.00	3784.00
2	Diesel Light-duty Trucks	Diesel Fuel	-	1	Mobile Combustion	10.21	0.00	0.00	0.00	0.00	0.00	0.00	8168.00
3	Chillers	Other Biomass Gases	-	1	Stationary Combustion	52.07	0.00	0.00	0.00	0.00	0.00	0.00	5779.77
4	Chillers	Natural Gas	-	1	Stationary Combustion	0.05	0.00	0.00	0.00	0.00	0.00	0.00	60.48
5	Boiler	Grass/straw	-	1	Stationary Combustion	0.01	0.00	0.00	0.00	0.00	0.00	0.00	8.05
6	Bus	Local Bus	-	3	Client and Visitor Transport	0.10	0.00	0.00	0.00	0.00	0.00	0.00	716.98
7	Car	Average Car - Diesel	-	3	Client and Visitor Transport	0.28	0.00	0.00	0.00	0.00	0.00	0.00	146.30
8	Rail	International rail	-	3	Client and Visitor Transport	0.01	0.00	0.00	0.00	0.00	0.00	0.00	115.47
9	Ferry	Ferry - Average (all passenger)	-	3	Client and Visitor Transport	0.11	0.00	0.00	0.00	0.00	0.00	0.00	378.46
10	Car	Private car (gasoline) (2014)	-	3	Upstream T&D	0.12	0	0	0.00	0.00	0.00	0.00	55.89
11	Chillers	CFC-11/R11 = trichlorofluoromethane	-	1	Refrigerants and Fugitives	4750.00	0.00	0.00	0.00	0.00	0.00	0.00	19950.00
12	Industrial Refrigeration including Food Processing and Cold Storage	HFC-134a (R-134a)	-	1	Refrigerants and Fugitives	1300.00	0	0	0.00	0.00	0.00	0.00	2600.00
13	Car	Taiwan Passenger Vehicle	-	3	Business Travel	0.12	0.00	0.00	0.00	0.00	0.00	0.00	460.00

No.	Name	Emission Type	Biomass?	Categories	Categories1 emission type	Types of greenhouse gases that may be produced							CO2 emission equivalent of biomass fuel
				(1-6)	(E,P,T,F)	CO2	CH4	N2O	HFCs	PFCs	SF6	NF3	
14	Tour bus	Tour bus(Diesel)(2014)	-	3	Business Travel	0.04	0	0	0.00	0.00	0.00	0.00	185.22
15	Rail	Taiwan High Speed Rail (2021)	-	3	Business Travel	0.03	0	0	0.00	0.00	0.00	0.00	25.60
16	Rail	Taiwan Railway Diesel Train(2015)	-	3	Business Travel	0.07	0	0	0.00	0.00	0.00	0.00	49.00
17	Rail	Taiwan Rail	-	3	Employee Commuting	0.05	0.00	0.00	0.00	0.00	0.00	0.00	469.80
18	Car	Average Car - Hybrid	-	3	Employee Commuting	0.18	0.00	0.00	0.00	0.00	0.00	0.00	567.28

12. Exclusions [automated template, edit by user-input text]

Scope	Sub-category	Reason for exclusion
1	1.1 Stationary Combustion	
1	1.2 Mobile Combustion	
1	1.3 Direct GHG Emissions & Removals from Industrial Processes	
1	1.4 Fugitive Emissions	
2	2.1 Imported Electricity	
2	2.2 Imported Energy	
3	3.1 Upstream Transport and Distribution for Goods	
3	3.3 Employee Commuting	
3	3.4 Client and Visitor Transport	
3	3.5 Business Travel	
3	4.1 Goods Purchased by an Organization	
3	4.2 Capital Goods that are Purchased and Amortized by an Organization	
3	4.3 Disposal Services (of solid or liquid waste) Used by an Organization	
3	4.4 Use of Assets (through leased equipment) by an Organization	
3	4.5 Use of Services not Described in the above sub-categories by an Organization	
3	5.2 Downstream Leased Assets	
3	5.3 End of Life Stage of the Product	

3	5.4 Investments	
3	6.1 GHG Emissions or Removals from Other Sources	

Table 6: Summary of excluded categories for current reporting period

14. Emission Factors Summary

Emissions factors and units in the NxMap

Source	URL Name	Website
GHG	GHG Protocol	https://ghgprotocol.org/sites/default/files/GHG%20Emissions%20Calculation%20Tool_0.xlsx
DEFRA	GHG Reporting:conversion factors 2022	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022
EPA	GHG Emission Factors Hub	https://www.epa.gov/climateleadership/ghg-emission-factors-hub
IPCC	IPCC Emission Factor Database	https://www.ipcc-nggip.iges.or.jp/EFDB/find_ef.php?ipcc_code=3&ipcc_level=0
IGES	IGES List of Grid Emission Factors	https://www.iges.or.jp/en/pub/list-grid-emission-factor/en
EPA Taiwan	2006 IPCC Guidelines for National Greenhouse Gas Inventories	https://www.ipcc-nggip.iges.or.jp/public/2006gl/

GWP Table

Industrial Designation.	Fifth Assessment Report (AR5)
Carbon dioxide	1
Methane	28
Nitrous oxide	265

"For the full list of GWP values, please refer to the GHG Protocol's official website: https://ghgprotocol.org/sites/default/files/ghgp/Global-Warming-Potential-Values%20%28Feb%2016%202016%29_1.pdf".

15. Uncertainty Assessment

The uncertainty assessment is conducted based on Greenhouse Gas Protocol's "Short Guidance for Calculating Measurement and Estimation Uncertainty for GHG Emissions" (https://ghgprotocol.org/sites/default/files/2023-03/ghg-uncertainty.pdf) summarized using

the following steps:

1. Preparatory Data Assessment
2. Quantify identified uncertainties (direct and indirectly measured)
3. Combining uncertainties for activity data and emission factors
4. Aggregating uncertainties at site or company level
5. Document and interpret findings from uncertainty assessment

Uncertainty Table (1-Jan-2022 to 31-Dec-2022)

Category	Scope	Emission (tCO_2e)	Proportion	Uncertainty(%)
Stationary Combustion	Scope 1	0.00	0.00	0.00%
Mobile Combustion	Scope 1	4.34	12.07	0.00%
Industrial Processes	Scope 1	0.00	0.00	0.00%
Refrigerants and Fugitives	Scope 1	22.55	62.75	0.00%
Land Use, Land Use Change and Forestry (LULUCF)	Scope 1	0.00	0.00	0.00%
Purchased Electricity	Scope 2	3.15	8.78	0.00%
Imported Energy	Scope 2	0.00	0.00	0.00%
Upstream T&D	Scope 3	0.06	0.16	0.00%
Downstream T&D	Scope 3	0.00	0.00	0.00%
Employee Commuting	Scope 3	0.47	1.31	0.00%
Client and Visitor Transport	Scope 3	4.72	13.15	0.00%
Business Travel	Scope 3	0.65	1.80	0.00%
Purchased Goods	Scope 3	0.00	0.00	0.00%
Capital Goods that are Purchased and Amortized by an Organization	Scope 3	0.00	0.00	0.00%
Waste	Scope 3	0.00	0.00	0.00%
Use of Assets (through leased equipment) by an Organization	Scope 3	0.00	0.00	0.00%
Use of Services not Described in the above sub-categories by an Organization	Scope 3	0.00	0.00	0.00%
Use Stage of the Product	Scope 3	0.00	0.00	0.00%
Downstream Leased Assets	Scope 3	0.00	0.00	0.00%
End of Life Stage of the Product	Scope 3	0.00	0.00	0.00%
Investments	Scope 3	0.00	0.00	0.00%
GHG Emissions or Removals from Other Sources	Scope 3	0.00	0.00	0.00%
Uncertain Analysis Emission	Scope1, Scope2, Scope3	35.94	100.00	Average Emission total uncertainty

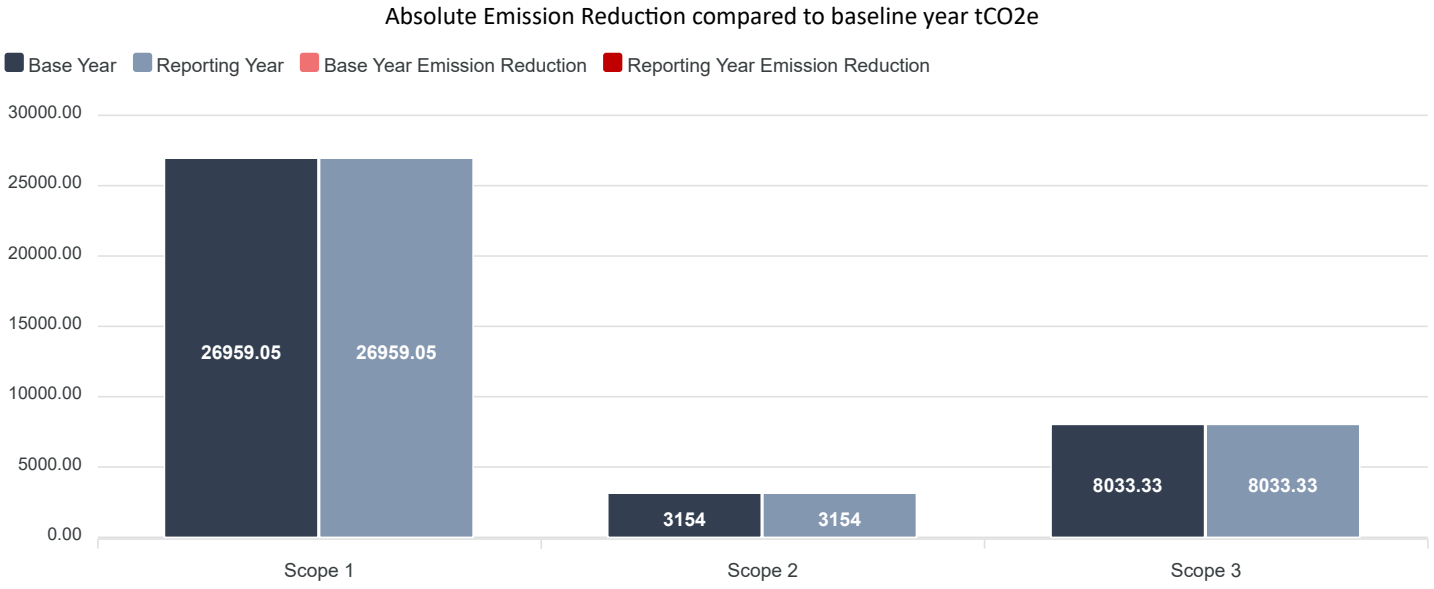
Category	Scope	Emission (tCO_2e)	Proportion	Uncertainty(%)
				0.00%

Emission Type	Scope | Category	Description	GHG Emission for reporting period (tCO_2e)	Aggregated Certainty Ranking
Direct	**1 | 1**	1.1. Direct GHG emissions & removals from stationary combustion		
		1.2. Direct GHG emissions & removals from mobile combustion		
		1.3. Direct GHG emissions & removals from industrial processes		
		1.4. Direct fugitive emissions from the release of GHGs in anthropogenic systems		
		1.5. Direct GHG emissions and removals from land use, land use change and forestry (LULUCF)		
Indirect	**2 | 2**	2.1. Indirect GHG emissions from imported electricity		
		2.2. Indirect GHG emissions from imported energy		
	3 | 3	3.1. Indirect GHG emissions from upstream transport and distribution for goods		
		3.2. Indirect GHG emissions from downstream transport and distribution for goods		
		3.3. Indirect GHG emissions from employee commuting		
		3.4. Indirect GHG emissions from client and visitor transport		
		3.5. Indirect GHG emissions from business travel		
	3 | 4	4.1. Indirect GHG emissions from goods purchased by an organization		
		4.2. Indirect GHG emissions from capital goods that are purchased and amortized by an organization		
		4.3. Indirect GHG emissions from disposal services (of solid or liquid waste) used by an organization		
		4.4. Indirect GHG emissions from use of assets (through leased equipment) by an organization		
		4.5. Indirect GHG emissions from use of services not described in the above sub-categories by an organization		
	3 | 5	5.1. Indirect GHG emissions or removals from use stage of the product		
		5.2. Indirect GHG emissions from downstream leased assets		
		5.3. Indirect GHG emissions from end of life stage of the product		
		5.4. Indirect GHG emissions from investments		
	3 | 6	6.1. Indirect GHG emissions or removals from other sources		
Aggregated Uncertainty (for total of all directly and indirectly measured emissions):				
Uncertainty Ranking (for aggregated uncertainty):				

16. Greenhouse Gas Mitigation Activities

(a) GHG emission reduction and removal enhancement initiatives

Emission Removal Activity	Scope	Category	Type	Carbon Emission Mitigated $kgCO_2$-e
	Scope 2 | Category 2	2.1 Imported Electricity	Renewable energy	0 $kgCO_2$-e
	Scope 1 | Category 1	1.2 Mobile Combustion	Renewable energy	0 $kgCO_2$-e
	Scope 1 | Category 1	1.1 Stationary Combustion	Renewable energy	0 $kgCO_2$-e



End of Report...