

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

GIGA-BYTE TECHNOLOGY CO., LTD.

No.6, Baoqiang Rd., Xindian Dist., New Taipei City 231, Taiwan

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

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

725.9064 tonnes of CO₂e

Indirect emissions

6,482,410.8757 tonnes of CO₂e

Direct emissions and indirect emissions

6,483,136.782 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 15 April 2026

Version 1

TGP56B-15-1 2601

SGS Taiwan Ltd.

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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	9.8278
		Direct emissions from mobile combustion	66.9677
		Direct process emissions and removals from industrial processes	-
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	649.1109
		Direct emissions and removals from land use, land use change and forestry	-
Indirect emissions	Imported energy	Indirect GHG generated by purchased electricity and steam.	23,536.3206
	Transportation	Indirect GHG generated by business travel and employee commuting	2,314.0268
	Products used by an organization	Indirect GHG generated from purchased materials (fully included) and waste disposal (including transportation)	1,468,235.1774
	Associated with the use of products from the organization	Estimated indirect greenhouse gases generated from the use phase of sold products (top seven products by sales volume) and the end-of-life treatment of sold products (top six products by sales volume)	4,988,325.3510
	Other sources	Unquantified	-
Direct emissions and indirect emissions			6,483,136.782

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
HQ	403.7602	4,300.8352	6,456,334.6170	6,461,039.2124
NP	11.6834	416.1706	0.0000	427.8540
Silicon Valley Office	105.7744	8,331.6497	900.2939	9,337.7180
DG	80.2637	6,075.3985	578.5516	6,734.2138
NB	124.4247	4,412.2666	1,061.0925	5,597.7838

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by GIGA-BYTE TECHNOLOGY CO., LTD. (hereinafter referred to as "GPT"), No.215, Nan Ping Road Ping-Jen Dist. Taoyuan City 324. Taiwan, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of GIGA-BYTE TECHNOLOGY CO., LTD 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 23 June 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 14 January 2026 to 13 February 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
 - o No. 6 Baoquiang Road., Shin-Dian District, New Taipei City.231,Taiwan
 - o No.215, Nan Ping Road Ping-Jen Dist. TaoyuanCity.324 Taiwan
 - o B2F, No. 207 & 5F , No.221, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City 231, Taiwan
 - o B1F, No. 205, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, Taiwan
 - o B2F, No. 205, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, Taiwan
 - o 4F, No. 213, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, Taiwan
 - o NO.5, Yue Yuen Industrial Park, Huang Jiang Town, Dong Guan City, Guang Dong Province, P.R.C(523758)
 - o No.9 Chuang Ye Er Road,Western Area, Ningbo Free Trade Zone, Ningbo City,Zhe Jiang Province,P.R.China
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.

- Emission factor:
 - o Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), Greenhouse Gas Emission Factor
 - o Indirect emissions:
 - Electricity emission factor is 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - The secondary database has Carbon Footprint Information Platform, SimPro 9.5
- GIGA-BYTE Technology's Taiwan factory : 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.
- GIGA-BYTE Technology's Chinese factory : The level of assurance agreed is limited assurance.
- Materiality : 5%
- The version of inventory sheet: 2026-03-23
- The version of GHG statement: 2026-03-23
- Intended user of the verification opinion: FSC

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 of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 6,483,136.782 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

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- The opinion of SGS is modified in accordance with the following described circumstances.
 - o The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - o The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - o When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - o The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Supporting evidence has been supplied.
 - Emission coefficients has been updated.
 - The activity data has been revised based on supporting evidence.
- Retention Limitation:
 - o N/A
- Additional Notes:
 - o N/A

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 GPT as a whole.

Verifier Group

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

Lead Verifier:

Aiden Tseng

Verifier:

Sunny Chung

Bonnie Hung

Chris Hsia

William Li

Lynne Chen

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 GIGA-BYTE TECHNOLOGY CO., LTD., No.215, Nan Ping Road Ping-Jen Dist. Taoyuan City 324. Taiwan, 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.