

Independent Verification Opinion

Verification Opinion No.:
C777118 -2024-AG-TWN-DNV

Issued Place and Date:
Taipei, 09 June, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

Tigerair Taiwan Co., Ltd.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Tigerair Taiwan Co., Ltd. (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme

The verification was performed on the basis of with Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2024), which was published on May 15, 2025 (Version 1.0), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) GHG emissions and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2024) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix B has been verified during the process.

GHG Verifier :
Huang Chung-Lung, Allan

Allan Huang

For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative



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Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1st January, 2024 to 31st December, 2024, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

Financial Management Control; Operational Management Control; Equity Share

GHGs Verified

CO₂ CH₄ N₂O HFC_s PFC_s SF₆ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	Tigerair Taiwan Co., Ltd.	Total
1: Direct emissions	399,706.0841	399,706.0841
2: Imported energy indirect emissions*	240.4623	240.4623
3: Indirect GHG emissions from transportation	49.6485	49.6485
4: Indirect GHG emissions from products used by organization	89,860.7194	89,860.7194
5: Indirect GHG emissions associated with the use of products from the organization	-	-
6: Other Emission Sources	-	-

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

Type of Opinion

unmodified modified adverse

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>
DNV ZNATW-OP-F50, Rev.14, 2025-03

APENDIX A

Organizational boundary scope covered in the 2024 Greenhouse Gas Inventory Management Report for Tigerair Taiwan Co., Ltd.

Name of site	Address
Headquarters	No. 3, Alley 123, Lane 405, Dunhua North Road, Songshan District, Taipei City 105, Taiwan (R.O.C.)
Taoyuan Airport	Taoyuan International Airport Terminal 1 - Tigerair Taiwan Office

APENDIX B

The Reporting Boundary of Tigerair Taiwan Co., Ltd. Greenhouse Gas Inventory Management Report (2024)

Category	Sub-category	Verification process
Direct GHG emissions and removals	Stationary Combustion	Non-applicable
	Mobile Combustion	Aviation Fuel ,Motor gasoline
	Direct Fugitive Emissions	Refrigerants.
	Land use, Land use change	Non-applicable
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity.	Electricity Use
Indirect GHG emissions from transportation	Emissions from customer and visitor transport	High Speed Rail
Indirect GHG emissions from products used by the Organization	Emissions from the production of purchased energy (electricity and oil), but not included in Categories 1 and 2.	Upstream emissions from purchased electricity, water, aviation fuel, motor gasoline (including transportation)
Indirect GHG emissions associated with the use of products from the Organization	Assessed as a non-significance based on the organization's criteria for significance of indirect emissions and therefore not quantified	
Indirect GHG emissions from other sources	Assessed as a non-significance based on the organization's criteria for significance of indirect emissions and therefore not quantified	-

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization’s own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.