



Opinion Statement



Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Giga Solution Tech. Co., Ltd.
7F.
No. 6, Technology Road 5
H.S.P. Hsin-Chu
Hsinchu City
300092
Taiwan

全智科技股份有限公司
臺灣
新竹市
新竹科學園區
科技五路 6 號
7 樓
300092


Holds Statement No: GHGEV803585

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Giga Solution Tech. Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 209.6577 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 21,644.9189 tonnes of CO₂ equivalent.
- Giga Solution Tech. Co., Ltd. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:


Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2024 is 0.474 kgCO₂ per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			209.6577
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		34.3162
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		175.3415
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			21,644.9189
2.1	Indirect emissions from imported electricity	location-based approach	21,644.9189
		Power Purchase Agreements:	4,280,000 kWh
	Indirect emissions from imported electricity	market-based approach	19,616.1989
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				1,290.4698
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method for top 3 annual weight of packing material & top 1 annual weight of office supplement procurement	Packing materials goods weight: 4,605.1451 tonnes Road transport: 291,582.1493 tkm Air transport: 217,819.5261 tkm A4 paper goods weight : 690.0000 kg A4 paper road transport: 3.9330 tkm	290.8702
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method for airplane and local road shipments to client	Goods Weight: 145.7893 tonnes Road transport: 2,176,818.6841 tkm Air transport: 260,989.1853 tkm	587.9107
3.3	Emissions from Employee commuting	Use the Distance-based method and coefficients of each transportation types	Motorcycle : 1,912,435.0000 pkm Electric Motorcycle : 81,385.0000 pkm Bus : 28,267.0000 pkm Shuttle Bus : 277,384.0000 pkm Car : 1,665,612.0000 pkm Diesel Car : 48,859.0000 pkm Hybrid Car : 133,801.0000 pkm Electric Car : 25,693.0000 pkm Train : 100,666.8000 pkm	403.1456
3.4	Emissions from Client and visitor transport	Use Guest Registration Record and Distance-based method	Car : 35,312.7000 pkm Diesel Car : 1,185.0000 pkm TAXI : 210.9000 pkm Electric Car : 418.8000 pkm Electric Motorcycle : 17.2000 pkm Motorcycle : 1,662.5000 pkm	4.4226

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3.5	Emissions from Business travels	Use the Spend-based method and Distance-based method	Taiwan High Speed Rail : 0.1633 tCO ₂ e Airplane : 10.6900 tCO ₂ e Taxi : 2,056.6000 pkm Car : 16.8000 pkm Train : 1,739.6000 pkm MRT : 22.9000 pkm	4.1207
Category 4: indirect GHG emissions from products used by organization				5,195.0913
4.1	Emissions from Purchased goods	Goods: Use the Average-data method for top 3 annual weight of packing material & top 1 annual weight of office supplement procurement Energy & Fuel: Use the Average-data method	Electricity : 41,384,385.9277 kWh Renewable Energy(Solar) : 4,280,000.0000 kWh Diesel : 12,165.4792 l Gasoline : 895.3242 l Carrier : 86,449.0990 kg Reel : 66,123.9050 kg AB Flute Corrugated Fiber board Carton : 77,179.6250 kg A4 Copy Paper : 690.0000 kg	5,174.7692
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	D-0299 : 51.1900 tonnes D-1801 : 4.1200 tonnes E-0217 : 2.3674 tonnes R-0701 : 0.7500 tonnes Waste transportation of D-0299/ E-0217/ R-0701 : 1,773.2749 tkm Waste transportation of D-1801 : 136.055 tkm	20.3221

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Locations	Verification Information
Giga Solution Tech. Co., Ltd. FAC 2 2F.~7F. No. 6, Technology Road 5 H.S.P. Hsin-Chu Hsinchu City 300092 Taiwan 全智科技股份有限公司二廠 臺灣 新竹市 新竹科學園區 科技五路 6 號 2~7 樓 300092	The Greenhouse Gas Emissions with Giga Solution Tech. Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 209.6577 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 21,644.9189 tonnes of CO ₂ equivalent.
Giga Solution Tech. Co., Ltd. FAC 1 6F&7F, No.6 , Hsin-Ann Rd., H.S.P. Hsinchu City 300092 Taiwan 全智科技股份有限公司一廠 臺灣 新竹市 新竹科學園區新安路 6 號, 6F、7F 300092	
Giga Solution Tech. Co., Ltd. FAC 3 4F&5F, No.2 , Technology Road 5, H.S.P. Hsinchu City 300092 Taiwan 全智科技股份有限公司三廠 臺灣 新竹市 新竹科學園區科技五路 2 號, 4F、5F 300092	
Giga Solution Tech. Co., Ltd. New FAC 1F~3F, No.6 , Creation 4th Road , H.S.P. Hsinchu City 300092 Taiwan 全智科技股份有限公司新廠 臺灣 新竹市 新竹科學園區研新四路 6 號, 1F~3F 300092	

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