



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 300
Taiwan, R.O.C.

全智科技股份有限公司
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Holds Statement Number GHGEV 784567

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Giga Solution Tech. Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 205.860 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 24,522.621 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 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 for the year 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018..

For and on behalf of BSI

Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			205.860
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		27.7450
1.3	Industrial processes(anthropogenic systems)		0.0000
1.4	Fugitive(anthropogenic systems)		178.1146
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			24,522.621
2.1	Indirect emissions from imported electricity	location-based approach	24,522.6208
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		22SP0007-B022000265~488 22SP0007-B022000765~987	447,000 kWh
	Indirect emissions from imported electricity	market-based approach	24,295.0978
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000
Category 3: Indirect GHG emissions from transportation			728.387
3.1	Emissions from upstream transport and distribution for goods	Main Packaging suppliers of transaction amount over NT\$1,000,000	25.8263
3.2	Emissions from Downstream transport and distribution for goods	To domestic clients and external airports of destination	176.6690
3.3	Emissions from Employee commuting	Based on questionnaire	467.7745
3.4	Emissions from Client and visitor transport	Based on questionnaire	57.1078
3.5	Emissions from Business travels	Air, high-speed rail, and taxi travel	1.0096
Category 4: indirect GHG emissions from products used by organization			4,554.904
4.1	Emissions from Purchased goods	1.Cartons 2.Printing papers 3.Nitrogen 4.Electricity and fuels	4,525.4056
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Solid waste	29.4984
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

* NS: Non significant; N/A: Non available.

The total emissions were verified in selected representative plants, including but not limited to the following:

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Registered activities:

The Greenhouse Gas Emissions with Giga Solution Tech. Co., Ltd. for Year 2022 was verified, including direct GHG emissions 205.860 tCO₂e, and indirect GHG emissions from imported energy 24,522.621 tCO₂e.

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