

Verification 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 2023-01-01 to 2023-12-31 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 2023 is not published by Taiwan government so far, the emission factor used for electricity is 0.495 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			206.1784
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		28.0288
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		178.1496
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			22,623.5444
2.1	Indirect emissions from imported electricity	location-based approach	22,623.5444
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Power Purchase Agreements:	2,957,377 kWh
	Indirect emissions from imported electricity	market-based approach	21,159.6428
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

## Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				886.7726
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method (international and domestic)	Road transport: 21,333.8593 tkm Air transport: 88,493.7458 tkm	105.4475
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method (international and domestic)	Road transport: 15,135.8700 tkm Air transport: 280,171.2900 tkm	326.9815
3.3	Emissions from Employee commuting	Use the Distance-based method	Motorcycle: 2,073,533 pkm Bus: 430,400 pkm Automobile: 1,839,460 pkm Rail : 97,951 pkm High-speed rail : 0.9260 t CO <sub>2</sub> e	445.8541
3.4	Emissions from Client and visitor transport	Use the Distance-based method	Motorcycle: 2,470.4 pkm Automobile: 47,761.0 pkm	5.7275
3.5	Emissions from Business travels	Estimated based on business travel expenses (international and domestic)	High-speed rail: 4.26 kgCO <sub>2</sub> e Air: 2,700.00 pkm Taxi: 434.70 pkm	2.7621
Category 4: indirect GHG emissions from products used by organization				4,673.2582
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Cartons :124,414 kg Printing papers :215 package Nitrogen :226,093 kg Electricity: 2,957,377kWh Fuels: 984.6148 L	4,649.4406
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method	Solid Waste Weight: 66.16 tonne	23.8176

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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:

Location	Verification Information
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 和平村 科技五路6號 7樓 300092	The Greenhouse Gas Emissions with Giga Solution Tech. Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 206.1784 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 22,623.5444 tonnes of CO <sub>2</sub> equivalent.



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