



VERIFICATION OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

QISDA CORPORATION

157 Shan-Ying Rd., Gueishan Dist., Taoyuan City 33341, Taiwan

Holds Statement No: TWN13006801GT-1/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by QISDA CORPORATION for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of QISDA CORPORATION. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- QISDA CORPORATION at 157&159 Shan-Ying Rd., Gueishan Dist., Taoyuan City 33341, Taiwan, include Qisda Corporation Taoyuan, Qisda Corporation Taipei and please refer to the attachment for detail information.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 494.4157 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 6,779.9580 tCO₂e (Location based approach)
- Category 2 - Indirect GHG emissions from imported energy: 6,490.8780 tCO₂e (Market based approach)
- Category 3 - Indirect GHG emissions from transportation: 294.2784 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 1,307.3238 tCO₂e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that QISDA CORPORATION has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue: 22/04/2024


Pei Hsu, CER Manager
Latest Issue: 22/04/2024


Validation and Verification
VB005



Greenhouse Gas Statement:

- **QISDA CORPORATION TAOYUAN: 157&159 Shan-Ying Rd., Gueishan Dist., Taoyuan City 33341, Taiwan and No.7, Xingye St., Gueishan Dist., Taoyuan City 33341, Taiwan**

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion		63.5959	491.0347
	1.2 Direct emissions from mobile combustion		226.4330	
	1.3 Direct process emissions and removals arise from industrial processes		0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems		201.0058	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry		0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	6,533.8783	6,533.8783*
		Market based approach	6,244.7983	
Category 3: Indirect GHG emissions from transportation	2.2 Indirect emissions from imported energy	N.A.	0.0000-	294,2784
	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Quantified the emissions of coach transportation from the railway station to Qisda Corporation Taoyan.	8.8248	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
Category 4: Indirect GHG emissions from products used by organization	3.5 Emissions from Business travels	Quantified the emissions from air travel, ground transportation and business travel accommodation.	285.4536	1,263.3963
	4.1 Emissions from Purchased goods	Quantified the emissions from energy purchased, includes electricity, gasoline, natural gas, diesel fuel, tap water.	1,208.6820	
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	Quantified the emissions from the disposal of general industrial waste and waste water.	54.7143	
	4.4 Emissions from the use of assets	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	N.A.
	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	5.4 Emissions from investments	N.S.	N.A.	N.A.



• QISDA CORPORATION TAIPEI: No.16,Jihu Rd.,Neihu Dist.,Taipei City 11492,Taiwan

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion		0.2887	3.3810
	1.2 Direct emissions from mobile combustion		0.0000	
	1.3 Direct process emissions and removals arise from industrial processes		0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems		3.0923	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry		0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach* Market based approach	246.0797 -	246.0797*
	2.2 Indirect emissions from imported energy	N.A	0.0000	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	N.A.
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	N.S.	N.A.	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	N.S.	N.A.	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantified the emissions from the disposal of general industrial waste and waste water.	43.9275	43.9275
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	N.S.	N.A.	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N.A.

#: N.S.: Non-significant : N.A.: Not available



GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6) for Category 1, 2
- Electricity Emission Factor: 2022 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.495 kgCO₂e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 20240416
- GHG Report: 20240418

GHG Verification Methodology:

- Interviews with relevant personnel of QISDA CORPORATION;
- Review of documentary evidence produced by QISDA CORPORATION;
- Review of QISDA CORPORATION data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at QISDA CORPORATION Headquarters and during site visits to QISDA CORPORATION TAOYUAN / QISDA CORPORATION TAIPEI; and
- Audit of sample of data used by QISDA CORPORATION to determine GHG emissions.

Verification Team:

- Lead Verifier: Carter Liu
- Verifier: Ryan Man, Ava Liu

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with QISDA CORPORATION, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to QISDA CORPORATION and is solely for the benefit of QISDA CORPORATION in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.