



ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

茲證明

佳世達科技股份有限公司

桃園市龜山區山鶯路157號

持有聲明書編號：TWN29327593G Rev.1

法國國際質量認證中心(香港)有限公司對佳世達科技股份有限公司所報告的溫室氣體聲明進行了獨立查證，此查證聲明適用於以下描述工作範圍內的相關資訊。

佳世達科技股份有限公司負責報告溫室氣體聲明。法國國際質量認證中心(香港)有限公司的責任為對其所報告溫室氣體聲明的準確性，以及用於蒐集、分析和審查資訊的基礎系統和過程提供獨立查證。

查證範圍：

- 佳世達科技股份有限公司，位於桃園市龜山區山鶯路 157、159 號，其餘廠址詳閱附件。
- 盤查期間：2025 年 01 月 01 日至 2025 年 12 月 31 日

報告邊界及查證數據：

- 類別 1：直接溫室氣體排放與移除：40,581.6361 公噸二氧化碳當量
- 類別 2：輸入能源之間接溫室氣體排放：154,151.1705 公噸二氧化碳當量

查證意見：

依據法國國際質量認證中心(香港)有限公司所進行之查證過程與程序，無證據顯示佳世達科技股份有限公司之類別 1 & 2 溫室氣體聲明不為實質正確、未公正地呈現溫室氣體數據及相關資訊，以及未根據 ISO 14064-1:2018 所準備，符合查證協議之有限保證等級。

技術審查：莊維丹

AREA MANAGER & OPERATION MANAGER：吳健輝

最初發行日期：31/3/2026

版本發行日期：31/3/2026

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聲明書編號：TWN29327593G Rev.1
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詳細查證範圍：

- 用於進行查證的查證協議：ISO 14064-1:2018, ISO 14064-3:2019
- 盤查期間：2025 年 01 月 01 日至 2025 年 12 月 31 日
- 排放溫室氣體種類：二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氟化氣體(HFCs)、全氟化碳(PFCs)、六氟化硫(SF₆)、三氟化氮(NF₃)
- 全球暖化潛勢(GWP)：位於台灣的廠址且受環境部列管對象引用 IPCC 2013 年第五次評估報告，其餘廠址引用 IPCC 2021 年第六次評估報告
- 外購電力排放係數：引用各國公告電力排放係數
- 彙總排放量的方法：營運控制
- 盤查清冊版本：V4
- 盤查報告版本：2026.03

查證方法：

依據風險評估及取樣計畫，對佳世達科技股份有限公司進行現場訪視，訪談有關人員，審查其產生的文件證據；於佳世達科技股份有限公司的辦公室及現場，審查蒐集、彙總及分析的方法、資訊系統和數據；以及稽核佳世達科技股份有限公司用於決定溫室氣體聲明的數據樣本。

查證作業實施日期：

- 2025 年 12 月 08-09 日, 2026 年 01 月 21-22 日, 2026 年 01 月 26-27 日, 2026 年 02 月 09 日, 2026 年 02 月 24 日, 及 2024 年 03 月 02-03 日

查證小組：

- 主導查證員：劉志浩
- 查證員：劉有鈞、王景璇、李鴻鴻、林靖瑋、呂如娥

劉志浩 王景璇 李鴻鴻 林靖瑋 呂如娥

免責聲明/無保證聲明/利益衝突迴避聲明

本查證聲明，包括本文件所述的意見，僅為根據佳世達科技股份有限公司雙方之查證協議提供。法國國際質量認證中心(香港)有限公司(BUREAU VERITAS CERTIFICATION HONG KONG LIMITED)同意佳世達科技股份有限公司將此聲明提供其聯席使用者以說明溫室氣體數據，但不接受或承擔任何一方向本聲明作為決策之任何責任。本查證聲明及附件內容可能包含屬於佳世達科技股份有限公司之機密資訊，未經佳世達科技股份有限公司書面同意，其他個人、團體或公司禁止自行複製或發行。法國國際質量認證中心(香港)有限公司(BUREAU VERITAS CERTIFICATION HONG KONG LIMITED)與佳世達科技股份有限公司並無財務投資之關係，符合利益衝突迴避之要求。

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ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

QISDA CORPORATION

No.157 Shan-Ying Rd., Gueishan Dist., Taoyuan City 33341, Taiwan

Holds Statement No: TWN29327966GT/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 No.157&159 Shan-Ying Rd., Gueishan Dist., Taoyuan City 33341, Taiwan, and please refer to the attachment for detail information.
- Period covered by GHG emissions verification: January 1, 2025 to December 31, 2025

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 138.3664 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 6,910.9729 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 382.1881 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 1,706.2793 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 and 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.

Ava Liu, Technical Reviewer
Originally Issue: 7/4/2026

Pei Hsu, CER Manager
Latest Issue: 7/4/2026



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Holds Statement No: TWN29327966GT/E Rev.1
Latest Issue: 7/4/2026

Greenhouse Gas Statement:

- QISDA CORPORATION 1: No. 157&159 Shan-Ying Rd., Gueishan Dist., Taoyuan City 33341, Taiwan and No.7, Xingye St., Gueishan Dist., Taoyuan City 33341, Taiwan (Not including rented locations)

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion		64.3825	138.3664
	1.2 Direct emissions from mobile combustion		5.0713	
	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		68.9126	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry		0.0000	
	Direct biogenic CO ₂ emissions and removals	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	6,910.9729	6,910.9729*
	2.2 Indirect emissions from imported energy	Market based approach	6,156.5408	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	382.1881
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Only quantified the emissions of coach transportation from the railway station to Qisda Corporation Taoyuan.	5.5281	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Only quantified the emissions from air travel, ground transportation and business travel accommodation.	376.6600	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Only quantified the emissions from energy purchased, includes electricity, gasoline, natural gas, diesel fuel, tap water.	1,651.4892	1,706.2793
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	Only quantified the emissions from the disposal of general industrial waste and waste water.	54.7901	
	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

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GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2025 to December 31, 2025
- 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): 2021 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2024 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.474 kgCO₂e/kWh) published by Bureau of Energy Administration, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 20260306
- GHG Report: 20260306

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
- Audit of sample of data used by QISDA CORPORATION to determine GHG emissions.

Verification Date:

- 12/09/2025, and 01/23/2026

Verification Team:

- Lead Verifier: Carter Liu 劉志龍
- Verifier: Jing Wei Lin 林靖寧

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.

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