



## VERIFICATION STATEMENT 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, BenQ Corporation and please refer to the attachment for detail information.
- Period covered by GHG emissions verification: January 1, 2021 to December 31, 2021

#### Emissions data verified:

- Category 1 - Direct GHG emissions: 481.1440 tCO<sub>2</sub>e
- Category 1 - Direct GHG emissions removals: N.A. tCO<sub>2</sub>e
- Category 2 - Indirect GHG emissions from imported energy: 6844.9292 tCO<sub>2</sub>e
- Category 3 - Indirect GHG emissions from transportation: 88.8978 tCO<sub>2</sub>e
- Category 4 - Indirect GHG emissions from products used by organization: N.A. tCO<sub>2</sub>e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization: N.A. tCO<sub>2</sub>e
- Category 6 - Indirect GHG emissions from other sources: N.A. tCO<sub>2</sub>e

#### Level of Assurance and Qualifications:

- Reasonable assurance (Category 1, 2 and 3)
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

#### Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement 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.

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.

Andrew Lee, Technical Reviewer  
Originally Issue: 22/04/2022

Andrew Lee, CER Manager  
Latest Issue: 22/04/2022



Validation and Verification  
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.  
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**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 (Dormitory)**

Category	Subcategorization	Opinion	tCO <sub>2</sub> e	
<b>Category 1: Direct GHG emissions and removals.</b>	1.1 Direct emissions from stationary combustion.		61.0895	<b>466.7625</b>
	1.2 Direct emissions from mobile combustion.		11.1740	
	1.3 Direct process emissions and removals from industrial processes.		0.0000	
	1.4 Direct fugitive emissions from the release of GHGs in anthropogenic systems.		394.4984	
	1.5 Direct emissions and removals from land use, land use change and forestry.		0.0000	
<b>Category 2: Indirect GHG emissions from imported energy</b>	2.1 Indirect emissions from imported electricity.	Location Base : Market Base :	5984.0188 N/A	<b>5984.0188</b>
	2.2 Indirect emissions from imported energy		0.0000	
<b>Category 3: Indirect GHG emissions from transportation</b>	3.1 Emissions from upstream transport and distribution for goods.		N/A	<b>58.0148</b>
	3.2 Emissions from downstream transport and distribution for goods.		N/A	
	3.3 Emissions from employee commuting.	Only quantified the emissions of coach transportation from the railway station to Qisda Corporation Taoyan.	3.0228	
	3.4 Emissions from client and visitor transport.		N/A	
	3.5 Emissions from business travel	Only quantified the emissions from air travel, ground transportation and business travel accommodation.	54.9920	
<b>Category 4: Indirect GHG emissions from products used by organization</b>	4.1 Emissions from purchased goods.		N/A	<b>N/A</b>
	4.2 Emissions from capital goods.		N/A	
	4.3 Emissions from the disposal of solid and liquid waste.		N/A	
	4.4 Emissions from the use of assets		N/A	
	4.5 Emissions from the use of services that are not described in the above subcategories.		N/A	
<b>Category 5: Indirect GHG emissions associated with the use of products from the organization</b>	5.1 Emissions or removals from the use stage of the product.		N/A	<b>N/A</b>
	5.2 Emissions from downstream leased assets.		N/A	
	5.3 Emissions from end of life stage of the product.		N/A	
	5.4 Emissions from investments.		N/A	
<b>Category 6: Indirect GHG emissions from other sources</b>			N/A	<b>N/A</b>



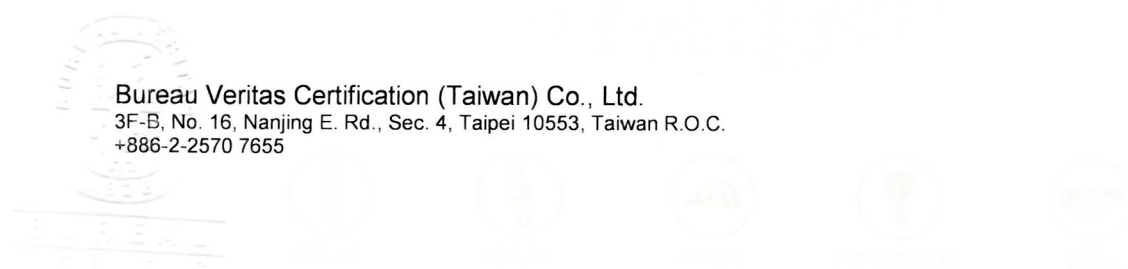
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• QISDA CORPORATION TAIPEI: No.18,Jihu Rd.,Neihu Dist.,Taipei City 11492,Taiwan

Category	Subcategorization	Opinion	tCO <sub>2e</sub>	
<b>Category 1: Direct GHG emissions and removals.</b>	1.1 Direct emissions from stationary combustion.		0.0000	<b>5.5189</b>
	1.2 Direct emissions from mobile combustion.		5.5189	
	1.3 Direct process emissions and removals from industrial processes.		0.0000	
	1.4 Direct fugitive emissions from the release of GHGs in anthropogenic systems.		0.0000	
	1.5 Direct emissions and removals from land use, land use change and forestry.		0.0000	
<b>Category 2: Indirect GHG emissions from imported energy</b>	2.1 Indirect emissions from imported electricity.	Location Base :	275.4913	<b>275.4913</b>
	2.2 Indirect emissions from imported energy	Market Base :	N/A	
<b>Category 3: Indirect GHG emissions from transportation</b>	3.1 Emissions from upstream transport and distribution for goods.		N/A	<b>N/A</b>
	3.2 Emissions from downstream transport and distribution for goods.		N/A	
	3.3 Emissions from employee commuting.		N/A	
	3.4 Emissions from client and visitor transport.		N/A	
	3.5 Emissions from business travel		N/A	
<b>Category 4: Indirect GHG emissions from products used by organization</b>	4.1 Emissions from purchased goods.		N/A	<b>N/A</b>
	4.2 Emissions from capital goods.		N/A	
	4.3 Emissions from the disposal of solid and liquid waste.		N/A	
	4.4 Emissions from the use of assets		N/A	
	4.5 Emissions from the use of services that are not described in the above subcategories.		N/A	
<b>Category 5: Indirect GHG emissions associated with the use of products from the organization</b>	5.1 Emissions or removals from the use stage of the product.		N/A	<b>N/A</b>
	5.2 Emissions from downstream leased assets.		N/A	
	5.3 Emissions from end of life stage of the product.		N/A	
	5.4 Emissions from investments.		N/A	
<b>Category 6: Indirect GHG emissions from other sources</b>			N/A	<b>N/A</b>

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• **BenQ CORPORATION: No.18,Jihu Rd.,Neihu Dist.,Taipei City 11492,Taiwan**

Category	Subcategorization	Opinion	tCO <sub>2</sub> e	
<b>Category 1: Direct GHG emissions and removals.</b>	1.1 Direct emissions from stationary combustion.		0.0000	<b>8.8626</b>
	1.2 Direct emissions from mobile combustion.		8.8626	
	1.3 Direct process emissions and removals from industrial processes.		0.0000	
	1.4 Direct fugitive emissions from the release of GHGs in anthropogenic systems.		0.0000	
	1.5 Direct emissions and removals from land use, land use change and forestry.		0.0000	
<b>Category 2: Indirect GHG emissions from imported energy</b>	2.1 Indirect emissions from imported electricity.	Location Base:	585.4191	<b>585.4191</b>
	2.2 Indirect emissions from imported energy	Market Base:	N/A	
<b>Category 3: Indirect GHG emissions from transportation</b>	3.1 Emissions from upstream transport and distribution for goods.		N/A	<b>30.8830</b>
	3.2 Emissions from downstream transport and distribution for goods.		N/A	
	3.3 Emissions from employee commuting.		N/A	
	3.4 Emissions from client and visitor transport.	Only quantified the emissions from air travel, ground transportation and business travel accommodation.	30.8830	
	3.5 Emissions from business travel		N/A	
<b>Category 4: Indirect GHG emissions from products used by organization</b>	4.1 Emissions from purchased goods.		N/A	<b>N/A</b>
	4.2 Emissions from capital goods.		N/A	
	4.3 Emissions from the disposal of solid and liquid waste.		N/A	
	4.4 Emissions from the use of assets		N/A	
	4.5 Emissions from the use of services that are not described in the above subcategories.		N/A	
<b>Category 5: Indirect GHG emissions associated with the use of products from the organization</b>	5.1 Emissions or removals from the use stage of the product.		N/A	<b>N/A</b>
	5.2 Emissions from downstream leased assets.		N/A	
	5.3 Emissions from end of life stage of the product.		N/A	
	5.4 Emissions from investments.		N/A	
<b>Category 6: Indirect GHG emissions from other sources</b>			N/A	<b>N/A</b>



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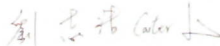

**GHG Verification Protocols used to conduct the verification:**

- ISO 14064-3: Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions
- Period covered by GHG emissions verification: January 1, 2021 to December 31, 2021
- GHG covered: Carbon dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous oxide (N<sub>2</sub>O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF<sub>6</sub>) and Nitrogen trifluoride (NF<sub>3</sub>)
- Global warming potential (GWP): 2013 IPCC Fifth Assessment Report (AR5)
- Electricity Emission Factor: 2020 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.502 KgCO<sub>2</sub>e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory:
  - BenQ -2021-20220222
  - Qisda-2021-20220222
- GHG Report: 20220222

**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 HEADQUARTER / QISDA CORPORATION TAOYUAN / QISDA CORPORATION TAIPEI / BenQ CORPORATION ; and
- Audit of sample of data used by QISDA CORPORATION to determine GHG emissions.

**Verification Team:**

- Lead Verifier: Carter Liu 
- Verifier: Chris 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.*