

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2022 of

PHISON ELECTRONICS CORPORATION

No. 1, Qunyi Rd., Zhunan Township, Miaoli County, TAIWAN, R.O.C.

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1 : 2018

➤ **Reasonable assurance:**

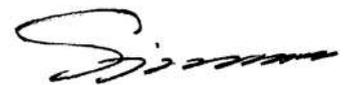
- Category 1: Direct GHG emissions: **340.8842** tonnes of CO₂e
- Category 2: Indirect GHG emissions from imported energy: **15,001.1131** tonnes of CO₂e

➤ **Limited assurance:**

- Category 3: Indirect GHG emissions from transportation: **1,659.6377** tonnes of CO₂e
- Category 4: Indirect GHG emissions from products used by organization: **2,737.3262** tonnes of CO₂e
- Category 5: Indirect GHG emissions associated with the use of products from the organization: **N.A.** tonnes of CO₂e
- Category 6: Indirect GHG emissions from other sources: **N.A.** tonnes of CO₂e

➤ **Total GHG emissions:** **19,738.961** tonnes of CO₂e

**Authorized by
President**



Sou Jue, Chen

Date of issue: 2023/05/08



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2. The registration information and authenticity of this Statement can be confirmed at www.ucscert.com.tw

3. This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.

【Zhunan - The emission of each category is described as below】

Unit: tonnes of CO₂e

➤No.1, 1-1, 1-2, 1-5, Qunyi Road, Zhunan Township, Miaoli County, TAIWAN, R.O.C.

EMISSIONS		tonnes CO ₂ e (tCO ₂ e)		Notes
Category 1: Direct GHG emissions and removals				
1.1	Stationary combustion	6.7983	340.8842	
1.2	Mobile combustion	7.2246		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	326.8613		
1.5	Land use, land use change and forestry	N/A		
Category 2: Indirect GHG emissions from imported energy				
2.1	Indirect emissions from imported electricity	13,727.7122	13,727.7122	
2.2	Indirect emissions from imported energy	N/A		
Category 3: Indirect GHG emissions from transportation				
3.1	Emissions from upstream transport and distribution for goods	N.S	1,629.5384	
3.2	Emissions from downstream transport and distribution for goods	7.2159		
3.3	Emissions from employee commuting	1,457.6981		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	164.6244		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	35.7156	2,504.9064	
4.2	Emissions from capital goods	N.S		
4.3	Emissions from the disposal of solid and liquid waste	56.1476		
4.4	Emissions from the use of assets	N.S		
4.5	Emissions from the use of services that are not described in the above subcategories	2,413.0432		
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.S	
5.2	Emissions from downstream leased assets	N.S		
5.3	Emissions from end of life stage of the product	N.S		
5.4	Emissions from investments	N.S		
Category 6: Indirect GHG emissions from other sources				
	Nil	N/A	N/A	N/A

NS: Non Significant

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【Banqiao office - The emission of each category is described as below】 Unit: tonnes of CO₂e
 ➤ 6F, 7F, 12F, 17F, 18F, No. 3, Sec. 1, Minsheng Rd., Banqiao Dist., New Taipei City, TAIWAN, R.O.C.

EMISSIONS		tonnes CO ₂ e (tCO ₂ e)		Notes
Category 1: Direct GHG emissions and removals				
1.1	Stationary combustion	N/A		
1.2	Mobile combustion	N/A		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	N/A		
1.5	Land use, land use change and forestry	N/A		
Category 2: Indirect GHG emissions from imported energy				
2.1	Indirect emissions from imported electricity	781.8520	781.8520	
2.2	Indirect emissions from imported energy	N/A		
Category 3: Indirect GHG emissions from transportation				
3.1	Emissions from upstream transport and distribution for goods	N.S	12.3942	
3.2	Emissions from downstream transport and distribution for goods	N.S		
3.3	Emissions from employee commuting	12.3942		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	N.S		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	1.6632	139.3005	
4.2	Emissions from capital goods	N.S		
4.3	Emissions from the disposal of solid and liquid waste	N.S		
4.4	Emissions from the use of assets	N.S		
4.5	Emissions from the use of services that are not described in the above subcategories	137.6373		
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		
5.2	Emissions from downstream leased assets	N.S		
5.3	Emissions from end of life stage of the product	N.S		
5.4	Emissions from investments	N.S		
Category 6: Indirect GHG emissions from other sources				
	Nil	N/A		

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【Zhubei office - The emission of each category is described as below】 Unit: tonnes of CO₂e
 ➤ 3F-5, 9F-1, 9F-2, 15F-1, 15F-2, No. 251, Fuxing 1st St., Zhubei City, Hsinchu County, TAIWAN, R.O.C.

EMISSIONS		tonnes CO ₂ e (tCO ₂ e)		Notes
Category 1: Direct GHG emissions and removals				
1.1	Stationary combustion	N/A		
1.2	Mobile combustion	N/A		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	N/A		
1.5	Land use, land use change and forestry	N/A		
Category 2: Indirect GHG emissions from imported energy				
2.1	Indirect emissions from imported electricity	78.6680	78.6680	
2.2	Indirect emissions from imported energy	N/A		
Category 3: Indirect GHG emissions from transportation				
3.1	Emissions from upstream transport and distribution for goods	N.S	11.9174	
3.2	Emissions from downstream transport and distribution for goods	N.S		
3.3	Emissions from employee commuting	11.9174		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	N.S		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	N.S	13.7677	
4.2	Emissions from capital goods	N.S		
4.3	Emissions from the disposal of solid and liquid waste	N.S		
4.4	Emissions from the use of assets	N.S		
4.5	Emissions from the use of services that are not described in the above subcategories	13.7677		
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		
5.2	Emissions from downstream leased assets	N.S		
5.3	Emissions from end of life stage of the product	N.S		
5.4	Emissions from investments	N.S		
Category 6: Indirect GHG emissions from other sources				
	Nil	N/A		

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【Key - The emission of each category is described as below】

Unit: tonnes of CO₂e

➤4F, No. 38, Keyi Street, Zhunan Township, Miaoli County, TAIWAN, R.O.C.

EMISSIONS		tonnes CO ₂ e (tCO ₂ e)		Notes
Category 1: Direct GHG emissions and removals				
1.1	Stationary combustion	N/A		
1.2	Mobile combustion	N/A		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	N/A		
1.5	Land use, land use change and forestry	N/A		
Category 2: Indirect GHG emissions from imported energy				
2.1	Indirect emissions from imported electricity	412.8809	412.8809	
2.2	Indirect emissions from imported energy	N/A		
Category 3: Indirect GHG emissions from transportation				
3.1	Emissions from upstream transport and distribution for goods	N.S	5.7877	
3.2	Emissions from downstream transport and distribution for goods	N.S		
3.3	Emissions from employee commuting	0.8673		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	4.9204		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	0.8100	79.3516	
4.2	Emissions from capital goods	N.S		
4.3	Emissions from the disposal of solid and liquid waste	6.9972		
4.4	Emissions from the use of assets	N.S		
4.5	Emissions from the use of services that are not described in the above subcategories	71.5444		
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/A		
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		
Category 6: Indirect GHG emissions from other sources				
	Nil	N/A		

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UCS has been contracted by PHISON ELECTRONICS CORPORATION - No. 1, Qunyi Rd., Zhunan Township, Miaoli County, TAIWAN, R.O.C. for the verification of category 1 till 6 of Greenhouse Gas emissions in accordance with ISO 14064-3:2019. The content of verification statement is described as below:

Scope

- Location of the verification: Zhunan: No. 1, Qunyi Rd., Zhunan Township, Miaoli County, TAIWAN, R.O.C.
- Zhunan: No.1-1, 1-2, 1-5, Qunyi Road, Zhunan Township, Miaoli County, TAIWAN, R.O.C.
- Banqiao office: 6F, 7F, 12F, 17F, 18F, No. 3, Sec. 1, Minsheng Rd., Banqiao Dist., New Taipei City, TAIWAN, R.O.C.
- Zhubei office: 3F-5, 9F-1, 9F-2, 15F-1, 15F-2, No. 251, Fuxing 1st St., Zhubei City, Hsinchu County, TAIWAN, R.O.C.
- Keyi: 4F, No. 38, Keyi Street, Zhunan Township, Miaoli County, TAIWAN, R.O.C.

Roles and Responsibilities

The management of organization is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is UCS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period January 01, 2022 to December 31, 2022.

UCS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064 3:2019 in the period March 30, 2023 to May 02, 2023. The verification was based on the verification scope, objectives and criteria as agreed between PHISON ELECTRONICS CORPORATION and UCS on January 30, 2023.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Materiality

The materiality required of the verification was considered by UCS to 5%, based on the needs of the intended user of the GHG Assertion.

Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.

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GHG Verification Methodology

- Interviews with relevant personnel of PHISON ELECTRONICS CORPORATION;
- Review of documentary evidence produced by PHISON ELECTRONICS CORPORATION;
- Review of PHISON ELECTRONICS CORPORATION data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at PHISON ELECTRONICS CORPORATION and during site visits to Zhunan / Banqiao office / Zhubei office / Keyi; and
- Audit of sample of data used by PHISON ELECTRONICS CORPORATION to determine GHG emissions.

GHG Verification Protocols used to Conduct the Verification

PHISON ELECTRONICS CORPORATION commissioned UCS to conduct an independent verification based on ISO 14064-3:2019 to ensure that the organization's GHG emissions meet the requirements of ISO 14064-1:2018 within the scope of the following verification. The data and information supporting the organization's GHG assertion are historical.

- ISO 14064-3: 2019/CNS 14064-3: 2022
- Period covered by GHG emissions verification: January 01, 2022 to December 31, 2022
- 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: 2021 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.509kgCO_{2e}/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Report: V1/2023-02-20
- GHG Inventory: V1/2023-02-20

Verification implementation date

- Interview date at client's site: 2023-03-30
- S-1 verification date: 2023-04-12~14、2023-04-17~18
- S-2 verification date: 2023-05-02

Verification Team

- Lead Verifier: 陳力維



Statement of independence, impartiality and competence

No member of the verification team has a business relationship with PHISON ELECTRONICS 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. UCS has implemented **impartiality regulations** across the business to maintain high ethical standards among staff in their day-to-day business activities. This verification statement, including the opinion expressed herein, is provided to PHISON ELECTRONICS CORPORATION and is solely for the benefit of PHISON ELECTRONICS CORPORATION in accordance with the terms of our agreement. UCS 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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