

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2023 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:**

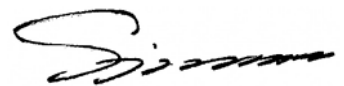
- Category 1: Direct GHG emissions: **228.3663** tonnes of CO₂e
- Category 2: Indirect GHG emissions from imported energy: **15,447.9343** tonnes of CO₂e

➤ **Limited assurance:**

- Category 3: Indirect GHG emissions from transportation: **1721.5395** tonnes of CO₂e
- Category 4: Indirect GHG emissions from products used by organization: **3183.5048** 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:** **20,581.345** tonnes of CO₂e

Authorized by
President



Sou Jue, Chen

Date of issue: 2024/05/14

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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, 28, Qunyi Rd., 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	5.7524	158.6897	
1.2	Mobile combustion	10.0446		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	142.8926		
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	13,862.1874	13,862.1874	
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	1,481.1114	
3.2	Emissions from downstream transport and distribution for goods	N.S		
3.3	Emissions from employee commuting	1,397.8573		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	77.3872		
3.6	Other transportation	5.8669		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	32.5116	2,864.9132	
4.2	Emissions from capital goods	N.S		
4.3	Emissions from the disposal of solid and liquid waste	78.3662		
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	2,754.0354		
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	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	N/A	

NS: Non Significant

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【Banqiao office - The emission of each category is described as below】 Unit: tonnes of CO_{2e}

➤6F.,7F.,12F.,17F.,18F., No. 3, Sec. 1, Minsheng Rd., Banqiao Dist., New Taipei City, Taiwan (R.O.C.)

EMISSIONS		tonnes CO _{2e} (tCO _{2e})		Notes
Category 1: Direct GHG emissions and removals				
1.1	Stationary combustion	N/A	57.5580	
1.2	Mobile combustion	N/A		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	57.5580		
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	922.2461	922.2461	
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	77.0016	
3.2	Emissions from downstream transport and distribution for goods	N.S		
3.3	Emissions from employee commuting	54.5635		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	22.4382		
3.6	Other transportation	N.S		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	2.3904	185.4988	
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	183.1084		
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	

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

Unit: tonnes of CO₂e

➤ 3F.-5,9F.-1,9F.-2,10F.-6,15F.-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	6.4453	
1.2	Mobile combustion	N/A		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	6.4453		
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	156.9774	156.9774	
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	45.1318	
3.2	Emissions from downstream transport and distribution for goods	N.S		
3.3	Emissions from employee commuting	45.1318		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	N.S		
3.6	Other transportation	N.S		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	N.S	31.1863	
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	31.1863		
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	

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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	1.2350	
1.2	Mobile combustion	N/A		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	1.2350		
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	315.8779	315.8779	
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	20.9826	
3.2	Emissions from downstream transport and distribution for goods	N.S		
3.3	Emissions from employee commuting	20.9126		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	N.S		
3.6	Other transportation	0.0700		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	0.8086	64.2129	
4.2	Emissions from capital goods	N.S		
4.3	Emissions from the disposal of solid and liquid waste	0.9987		
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	62.4056		
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	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	N/A	

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

Unit: tonnes of CO₂e

➤2F., 5F.-6 , 5F.-7, No. 160, Sec. 1, Guiren 13th Rd., Guiren Dist., Tainan 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	4.4383	
1.2	Mobile combustion	N/A		
1.3	Industrial processes (anthropogenic systems)	N/A		
1.4	Fugitive (anthropogenic systems)	4.4383		
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	190.6455	190.6455	
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	96.8528	
3.2	Emissions from downstream transport and distribution for goods	N.S		
3.3	Emissions from employee commuting	92.6147		
3.4	Emissions from client and visitor transport	N.S		
3.5	Emissions from business travels	4.2381		
3.6	Other transportation	N.S		
Category 4: Indirect GHG emissions from products used by organization				
4.1	Emissions from purchased goods	0.0360	37.6936	
4.2	Emissions from capital goods	N.S		
4.3	Emissions from the disposal of solid and liquid waste	0		
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	37.6576		
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	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	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, 1-2, 1-5, 28, Qunyi Rd., 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.-2,10F.-6,15F.-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.
- Tainan: 2F., 5F.-6, 5F.-7, No. 160, Sec. 1, Guiren 13th Rd., Guiren Dist., Tainan City, 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, 2023 to December 31, 2023.

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 April 23, 2024 to May 13, 2024. The verification was based on the verification scope, objectives and criteria as agreed between PHISON ELECTRONICS CORPORATION and UCS on November 1, 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 Tainan Office.
- 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, 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): 2021 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2024 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.494kgCO_{2e}/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Report: V4/2024-05-10
- GHG Inventory: V4/2024-05-10

Verification implementation date

- S-1 verification date: 2024.04.23~26
- S-2 verification date: 2024-05-13

Verification Team

- Lead Verifier: Jack Lee *Jack Lee.*

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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