

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: VIVOTEK Inc.
6F.
No. 192, Liancheng Rd.
Zhonghe Dist.
New Taipei City
235038
Taiwan

晶睿通訊股份有限公司
臺灣
新北市
中和區
連城路 192 號
6 樓
235038

Holds Statement No: GHGEV 815764

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with VIVOTEK Inc. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 111.8648 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 1,840.6923 tonnes of CO₂ equivalent.
- VIVOTEK Inc. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity for the year 2024 is not published by Taiwan government so far, the emission factor used for electricity is 0.494 kgCO₂e per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.
- For California, the emission factor for electricity for the year 2024 is 0.2256515875 kgCO₂e per kWh, based on the GHG Emission Factors Hub / US EPA CAMX.
- For Mexico, the emission factor for electricity for the years 2023/2024 is 0.41648 kgCO₂e per kWh, estimated based on energy data for Mexico from the IEA and Ember databases.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			111.8648
1.1	Stationary combustion		8.0850
1.2	Mobile combustion		0.0000
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		103.7798
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			1,840.6923
2.1	Indirect emissions from imported electricity	location-based approach	1,840.6923
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				596.9682
3.3	Emissions from Employee commuting	Use the Distance-based method(Motorcycle, Automobile, Low floor city bus, Taiwan High Speed Rail, Electric Multiple Unit) Use the Average-data method, (Taipei MRT)	Motorcycle: 2,076,678 pkm Automobile: 1,296,793.8 pkm Low floor city bus: 475,405.2 pkm Taiwan High Speed Rail: 5,221.02 kgCO ₂ e Taipei MRT: 34,020 man-times Electric Multiple Unit(EMU): 112,168.8 pkm	403.4380
3.5	Emissions from Business travels	Use the Distance-based method(Automobile, Taxi, Taiwan High Speed Rail, Electric Multiple Unit, Airplane) Use the Average-data method, (Taipei MRT)	Automobile: 76,422.8571 pkm Taxi: 49,653.86 pkm Taiwan High Speed Rail: 2,642.31 kgCO ₂ e Taipei MRT: 18 man-times Electric Multiple Unit(EMU): 1,049.08 pkm Airplane(ICA0 Carbon Emissions Calculator, ICEC) : 175,429 kgCO ₂ e	193.5302
Category 4: indirect GHG emissions from products used by organization				372.3026
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	Imported energy: 3,754,022.2265 kWh Taipei tap water: 10,155.518 m ³ Taiwan tap water: 23,389.1631m ³	371.6788
4.3	Emissions from the disposal of solid and liquid waste	Waste treatment: Use the Supplier-specific method Transportation of waste: Use the Distance-based method	General waste(incinerated): 0.575 tonnes Transportation: 729.6448 tkm	0.6238

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
VIVOTEK Inc. 5-6F. No. 192, Liancheng Rd. Zhonghe Dist. New Taipei City 235038 Taiwan 晶睿通訊股份有限公司 臺灣 新北市 中和區 連城路 192 號 5 樓、6 樓 235038	The Greenhouse Gas Emissions with VIVOTEK Inc. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 111.8648 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 1,840.6923 tonnes of CO ₂ equivalent.
VIVOTEK Inc. Chungho Plant 5F., 9F., 10F. No. 168, Liancheng Rd. Zhonghe Dist. New Taipei City 235038 Taiwan 晶睿通訊股份有限公司中和廠 臺灣 新北市 中和區 連城路 168 號 5 樓、9 樓、10 樓	
VIVOTEK Inc. Taoyuan Plant II 3F. No. 252, Shanying Rd. Guishan Dist. Taoyuan City 333425 Taiwan 晶睿通訊股份有限公司桃二廠 臺灣 桃園市 龜山區 山鶯路 252 號 3 樓 333425	

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Location

Verification Information

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4F.-5F.

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333425

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VIVOTEK Inc. Hsinchu Office

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300192

VIVOTEK Inc. Tainan Office

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The 12 branches of VIVOTEK Inc. are included.
涵蓋晶睿通訊股份有限公司共 12 個據點

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