



NEXCOM International Co., Ltd.

Greenhouse Gas Emissions Report

2022 Period



Report Preparation : Research and Development Technology Center

Verification : GREAT International Certification Co., Ltd.

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1. Introduction

In recent years, the issue of greenhouse gases has been a matter of great concern for governments and businesses worldwide. We are well aware that the Earth's climate and environment are increasingly deteriorating due to the impact of greenhouse gases. Therefore, it is essential to understand the challenges posed by climate change and recognize our position in order to find new sustainable solutions in an environment with stricter carbon emission limitations in the future.

NEXCOM aims to conduct systematic and consistent assessments through the ISO 14064 standard and requirements for greenhouse gas inventories. We will analyze and summarize the assessment results to provide references for future planning and implementation of improvement projects. We will also continue to promote measures such as energy conservation and low-carbon greening to protect the Earth's environment, fulfilling our responsibilities as global citizens.

1.1 Company Profile

- **Company Name:** NEXCOM International Co., Ltd.
- **Number of Employees:** approximately 850
- **Main Products:**
IoT Automation Solutions (IAS), Intelligent Video Surveillance (IDS), Intelligent Platform Smart City (IPS), Mobile Computing Solutions (MCS), Medical & Healthcare Informatics (MHI), Network and Communication Solutions (NCS)
- **CEO:** Clement Lin
- **Addresses:**
 - Headquarters:** 9F,10F,11F,12F,13F,14F&15F, No.920, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
 - Sanmin Factory:** 5F,6F,7F,8F,9F,10F,11F&12F, No.63, Sec. 1, Sanmin Rd., Banqiao Dist., New Taipei City 220, Taiwan, R.O.C.
 - Hua-Ya Factory:** 2F., No. 50, Huaya 3rd Road, Guishan Dist., Taoyuan City 333, Taiwan, R.O.C.
 - Yilan Office:** No. 423, Taishan Rd., Yilan City, Yilan County 260, Taiwan, R.O.C.
 - Kaohsiung Office:** 13F.-2, No. 21, Yixin 2nd Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan ,R.O.C.
- **Subsidiaries:** NexAIoT Co., Ltd., GREENBASE TECHNOLOGY CORP., EMBUX TECHNOLOGY CO., LTD., TMR Technologies Co., Ltd., AIOT CLOUD CORP.
- **Sub-subsidiaries:** NexCOBOT Taiwan Co., Ltd. (Subsidiary of NexAIoT Co., Ltd.)
DIVIOTEC INC. (Subsidiary of GREENBASE TECHNOLOGY CORP.)

In this report,

“NEXCOM” refers to NEXCOM International Co., Ltd.

“NEXCOM Group” refers to NEXCOM International Co., Ltd. and its 7 subsidiaries and sub-subsidiaries (NexAIoT Co., Ltd., GREENBASE TECHNOLOGY CORP., EMBUX TECHNOLOGY CO., LTD., TMR Technologies Co., Ltd., AIOT CLOUD CORP., NexCOBOT Taiwan Co., Ltd. and DIVIOTEC INC.)

1.2 Development Goals

Recognizing the deteriorating climate and environment caused by greenhouse gas emissions, NEXCOM Group, as a responsible global citizen, is committed to conducting baseline greenhouse gas inventory in its factories. This will enable NEXCOM Group to effectively monitor its greenhouse gas emissions and develop voluntary reduction plans based on the inventory results.

1.3 Report Related Matters

1.3.1 Report Purpose: the purpose of this report is to response to international trends and to ensure accurate disclosure the greenhouse gas emissions of NEXCOM Group.

1.3.2 Expected Users: Corporate Governance Evaluations, ESG sustainability reports and annual report disclosures.

1.3.3 Reporting Period and Frequency: the reporting period is from January 1, 2022 to December 31, 2022, and the inventory will be conducted annually.

1.4 Policy Statement

Our company is committed to fulfilling its corporate responsibility for environmental protection, reducing the environmental and climate impacts caused by our greenhouse gas emissions on global warming. We will dedicate ourselves to the following actions:

Based on the emphasis on environmental protection and our role as global corporate citizens, we focus on environmental issues and actively respond to energy conservation and carbon reduction initiatives. We also prioritize the protection of ecology and the environment in our operational activities. NEXCOM pays close attention to the impact of greenhouse gas emissions on the global climate and environment and has initiated greenhouse gas self-inventory. Through the implementation of greenhouse gas control measures, we take practical steps towards energy conservation and caring for the Earth.

According to the inventory results, we will take the following actions for greenhouse gas emissions control:

- I. Conduct independent greenhouse gas inventories in all offices and factories to accurately assess the emissions.
- II. Regularly disclose the company's greenhouse gas inventory information in a clear and reasonable manner.
- III. Implement voluntary reduction initiatives for greenhouse gas emissions to decrease the company's emission.

1.5 Organizational Boundaries

Inventory Scope:

The organizational boundary for this inventory follows the control approach and includes NEXCOM Group. The inventory boundary excludes the following areas, including all management processes and facilities such as employee dormitories, employee rest areas, office areas, production lines, warehouses, and waste storage areas.

Inventory Boundaries:

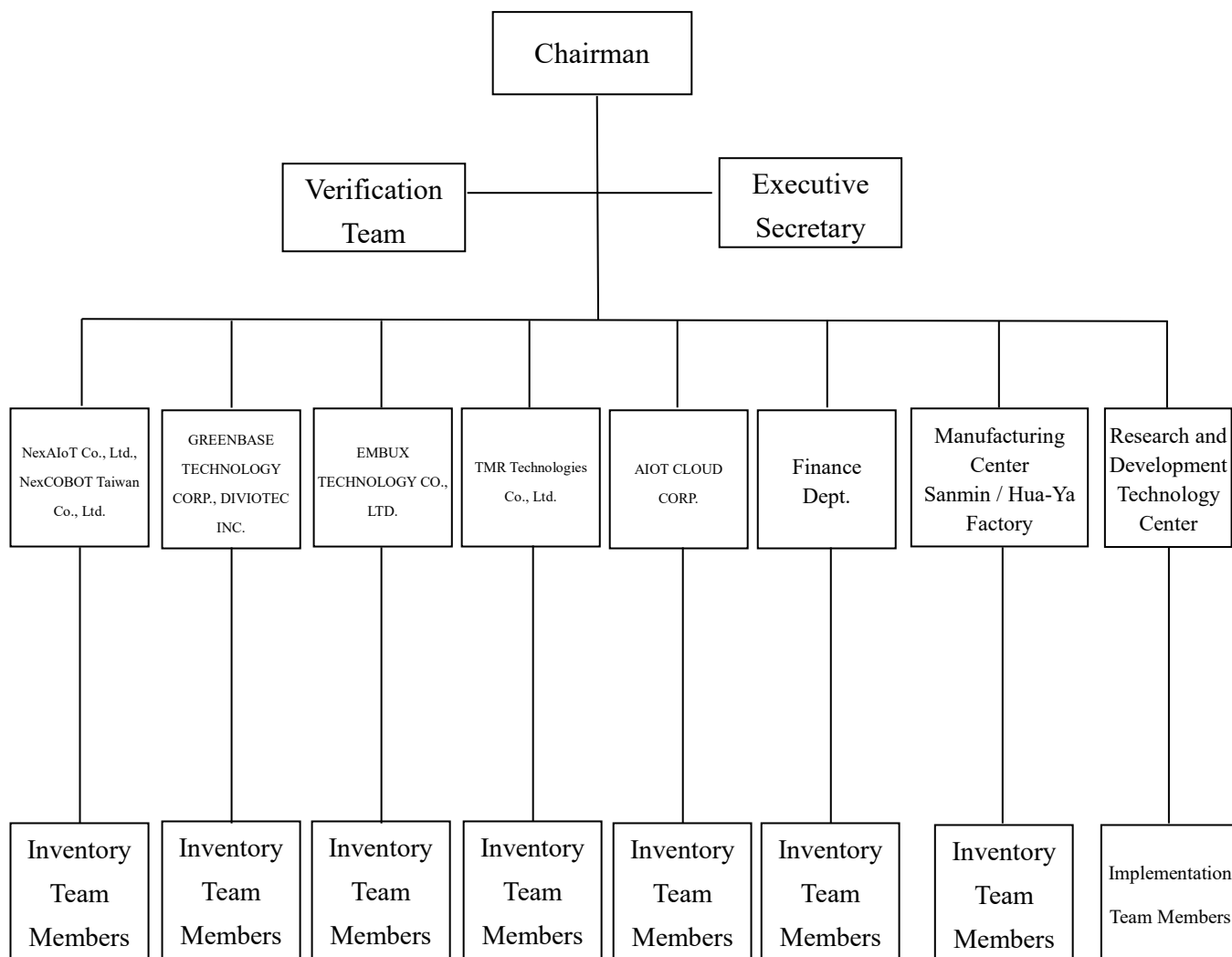
- **Parent Company:**
 - NEXCOM International Co., Ltd.**
 - Headquarters:** 9F,10F,11F,12F,13F,14F&15F, No.920, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
 - Sanmin Factory:** 5F,6F,7F,8F,9F,10F,11F&12F,No.63, Sec. 1, Sanmin Rd., Banqiao Dist., New Taipei City 220, Taiwan, R.O.C.
 - Hua-Ya Factory:** 2F., No. 50, Huaya 3rd Road, Guishan Dist., Taoyuan City 333, Taiwan, R.O.C.
 - Yilan Office:** No. 423, Taishan Rd., Yilan City, Yilan County 260, Taiwan, R.O.C.
 - Kaohsiung Office:** 13F.-2, No. 21, Yixin 2nd Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan ,R.O.C.
- **Subsidiaries:**
 - (1) **NexAIoT Co., Ltd.**
 - Headquarters:** 13F, No.922, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
8F, No.926, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
 - Taichung Office:** 16F., No. 250, Sec. 2, Chongde 2nd Rd., Beitun Dist., Taichung City 406, Taiwan ,R.O.C.
 - (2) **GREENBASE TECHNOLOGY CORP.**
 - Headquarters:** 13F, No.922, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
 - Taichung Office:** 7F., No. 252, Sec. 2, Chongde 2nd Rd., Beitun Dist., Taichung City 406, Taiwan ,R.O.C.
 - (3) **EMBUX TECHNOLOGY CO., LTD.**
 - 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
 - (4) **TMR Technologies Co., Ltd.**
 - 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
 - (5) **AIOT CLOUD CORP.**
 - 13F, No.922, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
- **Sub-subsidiaries:**
 - (1) **NexCOBOT Taiwan Co., Ltd.**
 - 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
 - (2) **DIVIOTEC INC.**
 - 29F.-1, No. 97, Sec. 4, Chongxin Rd., Sanchong Dist., New Taipei City 241, Taiwan ,R.O.C.

Inventory Boundary Exclusion:

- (1) Public facilities controlled by the Management Committee of NEXCOM Group Zhonghe Headquarters Building and NEXCOM Sanmin Factory.
- (2) Public facilities controlled by the owners of NEXCOM Hua-Ya Factory, Yilan Office, Kaohsiung Office, Taichung Office subsidiaries, and the sub-subsidiaries.

(3) AIOT CLOUD CORP. suspended operations in 2022 and had no employee and activity data. Only the boundary was identified during the inventory, and no emission data was collected.

1.6 Organizational Structure of Greenhouse Gas Inventory Implementation Committee



1.7 Types of Greenhouse Gases to Be Monitored: including carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃), etc.

1.8 Reporting Period, Frequency, and Responsibility:

1.8.1 This report covers the period from January 1, 2022 to December 31, 2022, and includes all greenhouse gases generated within the reporting boundary. In case of any future changes, this report will be amended and reissued accordingly.

1.8.2 Report preparation frequency: once a year.

1.8.3 Responsible unit for report preparation: The Greenhouse Gas Inventory Team is responsible for producing and providing relevant information for the report.

1.8.4 After the completion of this report, it will be verified through the "Greenhouse Gas Inventory Management Procedure" , and defects will be corrected before being distributed internally.

1.8.5 After external verification and correction of any defects, this report will be announced and become effective to ensure its accuracy.

1.8.6 This report is formulated, revised, and operated in accordance with the provisions of the "Greenhouse Gas Inventory Management Procedure."

1.8.7 If there are any subsequent changes to the inventory boundary of this report, it will be revised and reissued accordingly.

2. Reporting Boundaries

2.1 Base Year: the reporting boundaries for this inventory includes Yilan and Kaohsiung offices, subsidiaries and sub-subsidiaries. Therefore, the base year for greenhouse gas inventory is set as 2022.

2.2 Quantification Method for Base Year: the emissions and removals for the base year will be quantified using NEXCOM's 2022 data as the base year for a single annual quantification.

2.3 Mechanism for Recalculating the Base Year:

2.3.1 If the difference in emissions for the inventory year exceeds a significant threshold of 3% compared to the previous base year:

2.3.1.1 Changes in the reporting boundary or organizational boundary (mergers, acquisitions, splits, e.g. expansions, downsizing, address changes, etc.).

2.3.1.2 Changes in calculation methods or emission factors.

2.3.2 Discovery of single or cumulative errors that substantially affect the cumulative base year (threshold of 5% or higher).

2.3.3 Reissuance of the ISO 14064-1 organizational-level greenhouse gas quantification and reporting guideline specification version.

3. Greenhouse Gas Emission Sources

3.1 Category 1 Greenhouse Gas Emission Source Types and Emissions:

This includes three types of emission sources directly owned or controlled by NEXCOM Group: mobile combustion sources, fugitive emission sources, and process emission sources.

3.2 Types and Emissions of Greenhouse Gas Emission Sources from Category 2 to Category 6: NEXCOM Group's criteria for significant emissions assessment are based on expected use, meeting the needs of expected users, and control standards. The Greenhouse Gas Inventory Team discusses each item based on the "Greenhouse Gas Inventory Management Procedure" and Appendix B of ISO 14064-1:2018.

The criteria for significant emission sources are as follows:

1) "v" denotes significant emissions, the item's score is greater than 1000 points

2) "*" denotes significant emissions, the item is determined by the company itself.

The assessment identification items are as follows:

3.2.1 Category 2 Indirect Emissions:

Greenhouse gas emissions resulting from the organization's use of electricity provided by sources outside the organizational boundary. These emissions come from outsourced electricity.

3.2.2 Category 3 to Category 6 Indirect Emissions:

Other indirect greenhouse gas emissions generated by activities of NEXCOM Group but owned by other companies, including emissions from transportation use, products used

by organization, emissions associated with the use of products from the organization, and emissions from other sources.

Considering control for identification and quantification, NEXCOM Group selects greenhouse gas emissions generated from business travel as the inventory item.

Greenhouse gas emissions from energy resource transmission and distribution, emissions from waste disposal transportation, and emissions from waste final disposal are not inventoried from this year, as the significant indirect greenhouse gas emissions have decreased due to the inclusion of other subsidiaries and affiliates in the inventory scope since 2022.

3.2.3 Significant Indirect Greenhouse Gas Emission Criteria Evaluation Table:

Table 1: Significance Assessment Criteria

Score	A Magnitude (Quantity) Preliminary Estimate of Carbon Dioxide Emissions	B. Impact Level The Extent to Which the Organization Has the Ability to Monitor and Reduce Emissions and Removals	C. Risk and Opportunity Risks: Regulations, Supply Chain Requirements Opportunities: New Market Needs	D. Stakeholder Concerns Stakeholders Are Concerned about the Requirements for Indirect Greenhouse Gas Inventory	E. Employee Participation Organizations Can Create Incentives for Internal Employees to Reduce the Use of Energy Resources	F. Availability of Activity Data	G. Availability of Emission Factor	H. Occurrence
1	Low: below 10%	No Opportunity	No Disclosure Requirement	Stakeholders Have Not Raised Any Demands or Requirements	Employees Cannot Participate	Unable to Obtain Data/ Data Aggregation Is Difficult	Unable to Obtain	Less than Three Times a Year
2	Medium: 10%-35%	Requires Cooperation from Other Units	Industry Requires Disclosure	Stakeholders Have Raised Demands and Expectations	Only Some Employees Can Participate	Estimated Calculations	International Emission Factor	At Least Once a Quarter
3	High: 35% or above	Company Can Directly Influence	Government Agencies Require Disclosure	Stakeholders Require/ Government Authorities Require	All Employees Can Participate	Accounting/ ERP/ Measurement and Monitoring Records	National Emission Factor	At Least Once a Week

Table 2: Significance Assessment Result

Category	Emission	Emission Items	Score	Significant
2	Imported Electricity	Electricity	2916	V
3	Upstream Transport	Transportation of Raw Materials	432	No
	Downstream Transport	Transportation of Products	432	No
	Downstream Transport	Waste Transportation (General, Recycling, Hazardous Industrial Waste)	648	No
	Employee Commuting	Employee Commuting (Car)	432	No
	Employee Commuting	Employee Commuting (Motorcycle)	432	No
	Business Transportation	Business Travel (High-Speed Rail)	1944	V
		Business Travel (Plane)	1944	V
		Business Travel (Taxi)	1296	V
Business Travel (Private Car for Official Use)		1296	V	
4	Purchased Electricity	Upstream Mining and Transmission and Distribution of Electricity	648	No
	Purchased Diesel Fuel	Upstream Mining and Transmission and Distribution of Diesel Fuel	324	No
	Purchased Gasoline	Upstream Mining and Transmission and Distribution of Gasoline	324	No
	Disposal	General and Hazardous Industrial Waste Treatment	648	No
5	Product Usage	Product Usage Process	1	No
	Product Disposal	Product Waste Disposal	1	No
	Investment Generation	Investment/Equity Debt/Financing/Projects	1	No
6	Others	N/A		No

3.3 Reporting Boundaries of This Inventory:

3.3.1 Types of greenhouse gases included in the inventory: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃.

3.3.2 Identification of greenhouse gas emission sources: Based on Categories 1, 2, 3, 4, 5 and 6, the emissions sources within the organizational boundary are listed as follows.

3.3.3 The covered items of direct greenhouse gas emission sources and indirect greenhouse gas emission sources are as follows:

Table of Emission Source Categories and Types

Category	Types	Equipment Categories (Emission Sources)
Category 1	Mobile sources: Refers to fuel combustion in transportation equipment, such as official vehicles	Gasoline for Official Vehicles (CO ₂ , CH ₄ , N ₂ O) Diesel Fuel for Official Vehicles (CO ₂ , CH ₄ , N ₂ O)
	Fugitive emission sources: Refers to intentional and unintentional emissions, such as leakage from joints and seals of equipment, carbon dioxide and HFCs escaped from fire-fighting equipment, HFCs escaped from air-conditioning chillers, air conditioners, and household refrigeration equipment, escape from septic tanks of CH ₄	Refrigerant for Official Vehicles (HFCs), Water Dispenser and Refrigerator (HFCs), Air-conditioning Chillers (HFCs), Air Conditioners (HFCs), Septic Tank (CH ₄), Fire Extinguisher (CO ₂ , HFC-227ea, HFC-236fa)
	Process combustion source: Reflow furnace auxiliary raw material chemical reaction (CO ₂)	Isopropyl Alcohol (CO ₂)
Category 2	Outsourced Electricity	Electricity (CO ₂ , CH ₄ , N ₂ O)
Category 3	Employee business travel (high-speed rail, plane, taxi, private car for official use)	Carbon Footprint of Transportation Vehicles (CO ₂ , CH ₄ , N ₂ O)
Category 4	N/A	N/A
Category 5	N/A	N/A
Category 6	N/A	N/A

3.4 Selection and Quality Management of Greenhouse Gas Emission or Removal Data:

3.4.1 Principles for selecting emission factors:

3.4.1.1 Direct measurement data from the facility.

3.4.1.2 Coefficients derived from mass balance calculations.

3.4.1.3 National emission factors.

3.4.1.4 Emission factors from regions outside the country.

3.4.1.5 If there are no applicable emission factors, internationally announced emission factors will be used.

3.4.2 Description of each emission factor:

Table of Greenhouse Gas Emission Factor Management:

Facility / Activity	Emission Source	Types of Greenhouse Gases	Emission Factor		Source
			Value	Unit	
Reflow	Isopropyl Alcohol	CO ₂	1.7292000000	ton CO ₂ / KL	Own Factory Development Coefficient/Quality Balance Achievement Coefficient
Official Vehicle	Gasoline	CO ₂	2.2631328720	ton CO ₂ / KL	EPA Management Table 6.0.4
		CH ₄	0.0008164260	ton CH ₄ / KL	
		N ₂ O	0.0002612563	ton N ₂ O/ KL	
Official Vehicle	Diesel Fuel	CO ₂	2.6060317920	ton CO ₂ / KL	EPA Management Table 6.0.4
		CH ₄	0.0001371596	ton CH ₄ / KL	
		N ₂ O	0.0001371596	ton N ₂ O/ KL	
Refrigerant for Official Vehicles	R134a / HFC-134a	HFCs	1.0000000000	ton HFCs/ ton	EPA Management Table 6.0.4
Water Dispenser and Refrigerator	R134a / HFC-134a	HFCs	1.0000000000	ton HFCs/ ton	EPA Management Table 6.0.4
Air-conditioning Chillers	R-407C	HFCs	1.0000000000	ton HFCs/ ton	EPA Management Table 6.0.4
Air Conditioners	R-410A	HFCs	1.0000000000	ton HFCs/ ton	EPA Management Table 6.0.4
Fire Extinguisher	Carbon Dioxide	CO ₂	1.0000000000	ton CO ₂ / ton	Calculated Based on Filling Amount
Fire Extinguisher	HFC-227ea	HFCs	1.0000000000	ton HFCs/ ton	Calculated Based on Filling Amount
Fire Extinguisher	HFC-236fa	HFCs	1.0000000000	ton HFCs/ ton	Calculated Based on Filling Amount
Septic Tank	Number of People	CH ₄	0.0000015938	ton CH ₄ / person hours-years	EPA Management Table 6.0.4
Electricity Outsourced	Outsourcing Taipower Electric Power	CO ₂	0.5090000000	tCO ₂ e/ MWh	2021 Electricity Emission Factor Announced by the Energy Bureau of the Ministry of Economic Affairs in 2022
Electricity Outsourced	Outsourcing Hwa Ya Power	CO ₂	0.9208376436	tCO ₂ e/ MWh	Hwa Ya Power Corporation provides that the electricity emission factor in 2021 is 0.9208376436 ton CO ₂ e/ KWh
Business Travel (High-Speed Rail)	Carbon Dioxide	CO ₂	Taiwan High Speed Rail Official Website (Carbon Footprint of Passenger Transportation between Stations)		
Business Travel (Plane)	Carbon Dioxide	CO ₂	ClimateCare Calculator, EVA Air		
Business Travel (Taxi)	Gasoline	CO ₂	0.0001330000	ton CO ₂ e/ pkm	Carbon Footprint Calculation Platform-Business passenger car(gasoline) (2012)
Business Travel (Private Car for Official Use)	Gasoline	CO ₂	0.0001150000	ton CO ₂ e/ pkm	Carbon Footprint Calculation Platform - Private passenger car (gasoline) (2012)

3.5 Quantification Method

The calculation of greenhouse gas emissions is primarily based on the emission factor method, and the calculation method is as follows:

Activity data × Emission factor × Global Warming Potential (GWP) = CO₂ equivalent, or using the mass balance method to calculate greenhouse gas emissions based on the inflow, outflow, and consumption of directly filled substances.

3.5.1 Based on "Environmental Protection Administration's Emission Management Table 6.0.4," the selected emission factor is multiplied by the respective Global Warming Potential (GWP) of various greenhouse gas as announced by the IPCC. All calculated results are then converted to CO₂e (carbon dioxide equivalent) in units of metric tons per year.

3.5.2 The latest version of the announced GWP values is from the IPCC Sixth Assessment Report (2021). Therefore, the IPCC Sixth Assessment Report (2021) is used. The table below shows the announced Global Warming Potentials (GWP) for various greenhouse gases:

Table of GWP Values for Substances Announced by the IPCC

Types of Greenhouse Gases	GWP Values
	IPCC AR6 (2021)
CO ₂	1
CH ₄	27.9
N ₂ O	273
HFC-134a/R-134a, HFC-134a/R-1	1,530
R-407C, HFC-32/HFC-125/HFC-134a (23.0/25.0/52.0)	1,908
Refrigerant – R410a, R32/125 (50/50)	2,256
HFC-227ea, 1,1,1,2,3,3,3, CF ₃ CHFCF ₃	3,600
HFC-236fa, 1,1,1,3,3,3, C ₃ H ₂ F ₆	8,690

*Due to past calculations, refrigerant (R22) is not considered and therefore not included in the calculation items.

*Due to the lack of GWP value for R600a, it cannot be calculated.

3.5.3 Brief description of each emission quantity calculation methods:

3.5.3.1 Category 1: Direct Emissions

1. Mobile Combustion Sources: fuel combustion of transportation equipment, including official vehicles (gasoline and diesel fuel).

The calculation method is explained as follows:

(A) Emission quantity of CO₂, CH₄, N₂O = Fuel consumption × Emission factor × GWP

(B) Fueling of official vehicles (gasoline and diesel fuel) is based on the quantity of fuel recorded in the billing statements from contracted gas stations and individual fuel receipts. The fuel types and the fuel quantities (in liters) for 2022 are specified.

2. Process emission sources: flux (isopropyl alcohol) used in reflow soldering.

(A) Quantity of flux purchased (in gallons) × Isopropyl alcohol concentration × 3.785411784/1000 × Emission factor × GWP

(B) The emission factor for isopropyl alcohol (C₃H₈O) is calculated based on the mass energy balance method.

3. Fugitive Emission Sources:

NEXCOM Group's fugitive emission sources include fire extinguishers (CO₂, HFC-227ea, HFC-236fa), refrigerants (R134a, R410a, R407C, R22, and R600a), and septic tanks.

The calculation method is explained as follows:

(A) CO₂ emissions = Fill quantity of fire extinguishers × Emission factor × GWP

Activity data for fill quantity: Mainly based on supplier fill records (not filled in 2022).

(B) HFCs emissions = Quantity purchased × 1 (emission factor) × GWP

Activity data for refrigerants: Obtained from equipment nameplates, technical manuals, etc.

Some official vehicles in NEXCOM Group do not have equipment nameplates, and the added refrigerant quantity cannot be determined through outsourced maintenance. Therefore, they are not included in the inventory. For the use of refrigerants in NEXCOM Group's headquarters, the emission quantity is calculated based on the proportional distribution according to the number of employees in each company.

(No refrigerant purchase record in 2022)

Refrigerants' emission is calculated according to the emission factors in "Emission Management Table 6.0.4."

Note: R22 refrigerant is not calculated due to past considerations, and therefore, it is not included according to the previous calculation method. R600a cannot be calculated due to the lack of a GWP value.

(C) CH₄ emissions from septic tanks = Total working hours per person per year × Emission factor × GWP

NEXCOM Group's headquarters in Zhonghe and DIVIOTEC INC. are located in the sewage and sewer system takeover area of New Taipei City, and no septic tanks are installed in the buildings.

The domestic sewage from NEXCOM's Hua-Ya Factory is collected and connected to the sewage system of HWA YA Technology Park, and it is not included in the calculation.

The subsidiary's offices in Taichung are located in the sewage and sewer system takeover area of Taichung City, and no septic tanks are installed in the buildings.

(D) NEXCOM Group does not have biomass combustion and aerobic or anaerobic decomposition of organic matter in the soil.

3.5.3.2 Category 2: Indirect Emissions

1. Electricity Consumption

Total electricity consumption from January 1 to December 31, 2022 ×

Electricity emission factors × GWP

(A) Principles for selecting total electricity consumption activity data: If external calibration has been conducted or there is supporting data from multiple sources, such as electricity meter readings and electricity bills.

(B) Statistical explanation of annual total electricity consumption activity data:

NEXCOM Group's headquarters in Zhonghe: Electricity consumption is allocated based on the number of employees in each company.

Except for the Hua-Ya Factory, NEXCOM Group primarily calculates electricity consumption using the electricity usage data provided by Taiwan Power Company on each electricity bill.

(C) NEXCOM Group uses the electricity emission factors announced by the Ministry of Economic Affairs' Bureau of Energy for 2021; Hua-Ya Factory uses the electricity emission factor provided by Hwa Ya Power Corporation.

3.5.3.3 Category 3: Indirect Emissions

1. Business Travel

The greenhouse gas emissions generated from employee business travel within the organizational boundary, including domestic high-speed rail, international flights, domestic taxi rides, and private car for official use, are calculated as follows:

(A) CO_{2e} emissions from domestic business travel = Carbon footprint values between each high-speed rail station × Number of passengers.

(B) CO_{2e} emissions from international business travel = Total carbon footprint values between airports.

The carbon emissions calculator from EVA Air is given priority, followed by the carbon emissions calculator from the International Civil Aviation Organization (ICAO).

(C) For taking taxi, the average values of starting mileage and fee, additional mileage, and additional fee from the taxi fare rate tables of each city and county are used, and the taxi fares converted mileage is based on the ERP application for payment records.

(D) CO_{2e} emissions from employee's private car for official use business travel = Per Passenger-Kilometers × Emission factor.

Activity data source: ERP application for payment records of employee business travel dates and mileage for each trip.

3.5.4 Explanation of Changes in Quantification Methods and Emission Factors:

3.5.4.1 Changes in Quantification Methods:

Fueling of official vehicles (gasoline and diesel fuel) is based on the quantity of fuel recorded in the billing statements from contracted gas stations and individual

fuel receipts. The fuel types and the fuel quantities (in liters) for 2022 are specified.

3.5.4.2 Changes in Emission Factors:

There have been no changes to emission factors for the current year (2022).

3.6 Data Quality Management

The data collection process for the inventory is aimed at meeting the principles of relevance, completeness, consistency, accuracy, and transparency set forth in the "Greenhouse Gas Inventory Agreement - Corporate Accounting and Reporting Standards" and "ISO 14064-1:2018." To ensure data accuracy throughout the inventory process, it is necessary to clearly specify the data sources for each responsible unit. Relevant documents such as purchase requisition records, computer database records, or computer reports that can prove and support the credibility of the data should be investigated and kept within the responsible unit for subsequent verification and tracking.

For major items such as data processing, documentation, and emission calculations (including ensuring the use of correct unit conversions), rigorous and appropriate quality management is required. The practices are as follows:

3.6.1 Establishment of the Greenhouse Gas Inventory Implementation Team:

The Greenhouse Gas Inventory Implementation Team is responsible for implementing internal verification.

3.6.2 Implementation of quality checks:

In the processes of data collection, input, and processing, data documentation, and emission measurement, general errors that may occur due to negligence leading to inaccuracies are subject to a thorough and moderate quality check based on the "Greenhouse Gas Inventory Management Procedure." Additionally, specific categories such as the appropriateness of inventory boundaries, recalculations, data quality for specific emission sources input, and qualitative explanations for the main causes of data uncertainty undergo a more rigorous inspection.

3.6.3 Calibration of measuring instruments:

The fuel consumption and power input of official vehicles within the scope of this inventory all use measuring instruments from external manufacturers. Business travels are estimated by financial accountants or self-assessment, and no instruments are used for measurement, so no instrument calibration is performed.

3.7 Uncertainty Assessment:

3.7.1 Category 1 to 6 Quantitative And Quantitative Level Assessment

Table 1: Qualitative and Quantitative Assessment

Grade	Uncertainty in Activity Data	Uncertainty in CO ₂ Emission Factor	Qualitative / Quantitative
A	Yes	Yes	Quantitative
B	No	Yes	Qualitative
	Yes	No	
C	No	No	Qualitative

Table 2: Qualitative Analysis Assessment

Activity Data (A1)	Level 1	Level 2	Level 3	Level 4		
	Automatic Continuous Measurement	Regular Measurement/Reading	Financial Accounting Data	Estimates		
Emission Factors (A2)	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6
	Measured/Mass and Energy Balance-Derived Factors	Similar Process/Equipment Experience Factors	Manufacturer Provided Factors	Regional Emission Factors	National Emission Factors	International Emission Factors

Table 3: Qualitative Data Quality Assessment

Uncertainty Level	Data Quality Judgement
$U \leq 6$	High
$6 < U \leq 15$	Good
$16 < U \leq 19$	Fair
$19 < U$	Poor

Category 1 to 6 Qualitative and Quantitative Assessment Table

Emission Sources		Uncertainty in Activity Data	Uncertainty in CO ₂ Emission Factor	Grade	Qualitative/Quantitative	Activity Data	Emission Factor	Qualitative Data Quality
Category 1								
Mobile		Yes	Yes	A	Quantitative			
Fugitive		No	No	C	Qualitative	3	5	Good
Process		No	No	C	Qualitative	3	5	Good
Category 2								
Electricity Outsourced		Yes	Yes	A	Quantitative			
Category 3								
Emissions from Business Travels	3.5 Business travel (high-speed rail)	No	No	C	Qualitative	3	5	Good
	Business travel (plane)	No	No	C	Qualitative	3	5	Good
	Business travel (taxi)	No	No	C	Qualitative	3	5	Good
	Business travel (private car for official use)	No	No	C	Qualitative	3	5	Good
Category 4								
Category 5								
Category 6								

Calculation Formula

$$\text{Uncertainty (\%)} = \pm \sqrt{((\text{Uncertainty in Activity Data}^2 + \text{Uncertainty in CO}_2 \text{ Emission Factor}^2)/2)}$$

$$\text{Total Uncertainty (\%)} = \pm \sqrt{(\sum ((\text{Emission Quantity for Single Source} * \text{Uncertainty for Single Source})^2) / \text{Total Emission Quantity})}$$

➤ Sources of Data Uncertainty Assessment:

- (1) Fuel consumption for official vehicles is based on the "Technical Specification for Inspection of Fuel Meters CNMV 117, 3rd Edition" issued by the Bureau of Standards, Metrology and Inspection. The inspection tolerance is $\pm 0.5\%$ of the measured quantity. Following the statistical concept of 2 standard deviations, the inspection tolerance is considered as 1% for data uncertainty.
- (2) Electricity consumption measurement is based on the "Technical Specification for Inspection of Electric Meters (CNMV 46, 6th Edition)" issued by the Bureau of Standards, Metrology and Inspection. Mechanical and electronic electric meters (watt-hour meters) are marked with "0.5" on their appearance. The inspection tolerance is $\pm 0.5\%$ of the measured quantity. Following the statistical concept of 2 standard deviations, the inspection tolerance is considered as 1% for data uncertainty.
- (3) Business travel data is derived from financial accounting records and self-assessment, rather than being obtained through monitoring instruments. Therefore, there is no uncertainty associated with this data.
- (4) The overall uncertainty analysis results for emissions from various sources within NEXCOM Group are shown in the table below:

NEXCOM Group Total Uncertainty Analysis Results of Various Emission Sources

Emission Source Category	Upper and Lower Bounds of 95% Confidence Interval	IPCC Data Accuracy Comparison	
Category 1	-2.79% ~ +5.43%	$\pm 15\%$	Good
Category 2	-7.07% ~ +7.07%	$\pm 15\%$	Good

Data Accuracy	Interval as Percent of Mean Value
High	$\pm 5\%$
Good	$\pm 15\%$
Fair	$\pm 30\%$
Poor	More than 30 %

4. The Total Amount of Greenhouse Gas Emissions at the Organizational Boundary of This Inventory

4.1 Total Greenhouse Gas Emissions Table for 2022 :

NEXCOM International Co., Ltd.

Emission Sources Categories 1 to 6	Emission Equivalent (tCO ₂ e/ year)	Total	Activity Data Type	Data Level	Coefficient Type	
Category 1						
Process	4.8750	87.1363	Financial Accounting Estimates	1	Mass Energy Balance Calculation	
Stationary	0.0000		N/A	N/A	N/A	
Mobile	38.1307		Periodic (Intermittent) Measurement	1	National Emission Factor	
Fugitive	44.1306		Financial Accounting Statistics	1	National Emission Factor	
Category 2						
Electricity Outsourced	3765.1519	3765.1519	Periodic (Intermittent) Measurement	1	National Emission Factor	
Category 3						
3.5 Emissions from Business Travels	Business travel (high-speed rail)	2.2516	34.2127	Financial Accounting Statistics	2	National Emission Factor
	Business travel (plane)	26.7783		Financial Accounting Statistics	2	National Emission Factor
	Business travel (taxi)	0.8788		Financial Accounting Estimates	2	National Emission Factor
	Business travel (private car for official use)	4.3040		Financial Accounting Estimates	2	National Emission Factor
Category 4		No Significant Indirect Greenhouse Gas Emissions				
Category 5		No Significant Indirect Greenhouse Gas Emissions				
Category 6		No Significant Indirect Greenhouse Gas Emissions				

Subsidiary and Sub-subsidiary

		NexAIoT Co., Ltd.		GREENBASE TECHNOLOGY CORP.		EMBUX TECHNOLOGY CO., LTD.	
Emission Sources Categories 1 to 6		Emission Equivalent (tCO ₂ e/ year)	Total	Emission Equivalent (tCO ₂ e/ year)	Total	Emission Equivalent (tCO ₂ e/ year)	Total
Category 1	Process	0.0000	20.1341	0.0000	10.1822	0.0000	4.2501
	Stationary	0.0000		0.0000			
	Mobile	20.1341		10.1822			
	Fugitive	0.0000		0.0000			
Category 2	Electricity Outsourced	284.8306	284.8306	140.7237	140.7237	8.7204	8.7204
Category 3	Business travel (high-speed rail)	6.3475	40.6518	0.0262	0.6294	0.1870	0.2273
	Business travel (plane)	6.2000		0.3300			
	Business travel (taxi)	0.7990		0.0233			
	Business travel (private car for official use)	27.3054		0.2499			
Category 4		No Significant Indirect Greenhouse Gas Emissions					
Category 5		No Significant Indirect Greenhouse Gas Emissions					
Category 6		No Significant Indirect Greenhouse Gas Emissions					

		TMR Technologies Co., Ltd.		NexCOBOT Taiwan Co., Ltd.		DIVIOTEC INC.	
Emission Sources Categories 1 to 6		Emission Equivalent (tCO ₂ e/ year)	Total	Emission Equivalent (tCO ₂ e/ year)	Total	Emission Equivalent (tCO ₂ e/ year)	Total
Category 1	Process	0.0000	2.1515	0.0000	4.6581	0.0000	0.0000
	Stationary	0.0000		0.0000			
	Mobile	2.1515		4.6581			
	Fugitive	0.0000		0.0000			
Category 2	Electricity Outsourced	13.0806	13.0806	58.8629	58.8629	9.5744	9.5744
Category 3	Business travel (high-speed rail)	0.2480	0.6282	0.5865	4.9641	0.7982	0.8467
	Business travel (plane)	0.0000		3.1900			
	Business travel (taxi)	0.0243		0.1108			
	Business travel (private car for official use)	0.3559		1.0768			
Category 4		No Significant Indirect Greenhouse Gas Emissions					
Category 5		No Significant Indirect Greenhouse Gas Emissions					
Category 6		No Significant Indirect Greenhouse Gas Emissions					

4.2 Statistical Table of the Seven Main Greenhouse Gases of Direct Emissions

		CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total
NEXCOM International Co., Ltd.	Emission equivalent (tCO ₂ e/ year)	41.5185	26.5865	1.1306	17.9008	0.0000	0.0000	0.0000	87.1363
	Gas proportion (%)	47.65%	30.51%	1.30%	20.54%	0.00%	0.00%	0.00%	100.00%
NexAIoT Co., Ltd.	Emission equivalent (tCO ₂ e/ year)	19.4761	0.1453	0.5127	0.0000	0.0000	0.0000	0.0000	20.1341
	Gas proportion (%)	96.73%	0.72%	2.55%	0.00%	0.00%	0.00%	0.00%	100.00%
GREENBASE TECHNOLOGY CORP.	Emission equivalent (tCO ₂ e/ year)	9.8849	0.0615	0.2357	0.0000	0.0000	0.0000	0.0000	10.1822
	Gas proportion (%)	97.08%	0.60%	2.32%	0.00%	0.00%	0.00%	0.00%	100.00%
EMBUX TECHNOLOGY CO., LTD.	Emission equivalent (tCO ₂ e/ year)	4.1094	0.0313	0.1094	0.0000	0.0000	0.0000	0.0000	4.2501
	Gas proportion (%)	96.69%	0.74%	2.57%	0.00%	0.00%	0.00%	0.00%	100.00%
TMR Technologies Co., Ltd.	Emission equivalent (tCO ₂ e/ year)	2.0656	0.0208	0.0651	0.0000	0.0000	0.0000	0.0000	2.1515
	Gas proportion (%)	96.01%	0.97%	3.03%	0.00%	0.00%	0.00%	0.00%	100.00%
NexCOBOT Taiwan Co., Ltd.	Emission equivalent (tCO ₂ e/ year)	4.4722	0.0450	0.1409	0.0000	0.0000	0.0000	0.0000	4.6581
	Gas proportion (%)	96.01%	0.97%	3.03%	0.00%	0.00%	0.00%	0.00%	100.00%
DIVIOTEC INC.	Emission equivalent (tCO ₂ e/ year)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Gas proportion (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

5. Greenhouse Gas Reduction Measures and Internal Performance Tracking

In 2022, NEXCOM implemented three reduction measures: replacement of lighting fixtures at Sanmin Factory, replacement of warehouse and production line lighting fixtures at Hua-Ya Factory, resulting in a total reduction of 31.1908 metric tons of CO₂e per year. This represents a 0.69% decrease compared to the total emissions of 4540.5419 metric tons of CO₂e in 2021. We will continue our efforts to seek better reduction measures.

In 2023, NEXCOM plans to implement three reduction measures: installation of automatic controllers for water chillers at the headquarter, replacement of LED sockets and bulbs at Sanmin and Hua-Ya Factory.

6. Greenhouse Gas Information Management and Inventory Operations

Inventory operations are conducted in accordance with the "Greenhouse Gas Inventory Management Procedure."

7. Internal Verification and Regular Review of Greenhouse Gas Emissions

Greenhouse Gas inventory operations are conducted in accordance with the "Greenhouse Gas Inventory Management Procedure." The greenhouse gas inventory team members serve as internal

verification personnel. External units may be entrusted when necessary. Sampling of inventory scope is conducted for significant changes or items with a large proportion of emissions. Regular reviews of greenhouse gas emissions are conducted to assess reduction measures and improvements.

8. Greenhouse Gas Inventory Information Management and Record Keeping

8.1 Basis for Establishment:

The greenhouse gas inventory within the inventory scope is established in accordance with the ISO 14064-1:2018 standard and the "Greenhouse Gas Inventory Management Procedure." To maintain greenhouse gas management operations and comply with international standard ISO 14064-1:2018 requirements for information management, the greenhouse gas inventory operations for the previous year are completed by the second quarter of the following year to confirm the emissions for the previous year. The results serve as a reference for management decision-making.

8.2 Report Information Management:

8.2.1 Issued upon approval by the General Manager.

8.2.2 The report is available for internal greenhouse gas management, stakeholder reference, and third-party verification.

8.2.3 Record keeping and other operations are carried out in accordance with the prescribed procedures.

9. Verification

To enhance the credibility and data quality of the greenhouse gas inventory information and report for this year, internal verification is conducted. The verification is carried out by an independent third-party organization " GREAT International Certification Co., Ltd. " to verify the greenhouse gas inventory data.

9.1 Verification Scope: same as the inventory scope, as described in section 1.5

9.2 Verification Procedures:

9.2.1 ISO 14064-1: 2018

9.2.2 ISO 14064-3: 2019

9.2.3 Greenhouse Gas Inventory Management Procedure

9.3 Materiality Threshold: the materiality threshold for NEXCOM Group's greenhouse gas inventory is 5%.

9.4 Verification Assurance Level:

The assurance level for verification statements is reasonable assurance for direct and energy indirect emissions and limited assurance for other indirect emissions.

10. Report Responsibility, Purpose, and Format

This report is prepared in accordance with the ISO 14064-1:2018 standard. It is intended for internal greenhouse gas management and third-party verification. Partial contents of the report are disclosed in the sustainability report to provide information on NEXCOM Group's greenhouse gas emissions. For inquiries or further information about this report, please contact the following department.

10.1 Report Format:

The format of this report is prepared in accordance with the content requirements for greenhouse gas reports specified in ISO 14064-1:2018.

10.2 Report Obtained:

For inquiries or further information about this report, please contact:

Contact Department: NEXCOM International Co., Ltd. – R&D Technology Center

Contact Person: Dannis Huang

Email: esg@nexcom.com.tw

Address: 9F, No. 920, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.

11. References

1. ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
2. International Organization for Standardization, "ISO 14064-3", March 2019
3. 2021 IPCC Guidelines for National Greenhouse Gas Inventories, IPCC
4. The Greenhouse Gas Protocol - A Corporate Accounting and Reporting Standard, Revised Edition 2005, WBCSD
5. 2021 Electricity Carbon Emission Coefficients, Bureau of Energy, Ministry of Economic Affairs, R.O.C
6. GREENHOUSE GAS Emission Reporting and Registration Management Regulations, January 2016.
7. Oil Meter Inspection Technical Specifications (CNMV 117, 3rd edition)
8. Electricity Meter Inspection Technical Specifications (CNMV 46, 6th edition)
9. Electricity consumption statistics, Taiwan Power Company
10. Carbon Footprint Information Platform
Available from: <https://cfp-calculate.tw/cfpc/WebPage/LoginPage.aspx>
11. Taiwan High Speed Rail Official Website (Carbon Footprint of Passenger Transportation between Stations)
Available from: <https://www.thsrc.com.tw/ArticleContent/5a1f4c72-b564-4706-bcdd-efbda93c3d93>
12. ClimateCare Calculator, EVA Air
Available from: <https://evaair.co2analytics.com/>
13. Greenhouse Gas Emissions Inventory Operation Guidelines, Environmental Protection Administration, Executive Yuan, R.O.C.
14. Guidelines of Uncertainty Assessment, Environmental Protection Administration, Executive Yuan, R.O.C.
15. IPCC good practice guidance and uncertainty management in national greenhouse gas inventories, 2000
16. 2006 IPCC Guidelines for National Greenhouse Gas Inventories

Greenhouse Gas Emission and Removal Verification Statement

NEXCOM International Co., Ltd.

Greenhouse gas emission and removal verification is conducted at the following location:

- (1) 9F,10F,11F,12F,13F,14F&15F, No.920, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. (NEXCOM International Co., Ltd.)
- (2) 5F,6F,7F,8F,9F, 10F, 11F&12F, No.63, Sec. 1, Sanmin Rd., Banqiao Dist., New Taipei City 220, Taiwan, R.O.C. (NEXCOM International Co., Ltd.)
- (3) 2F., No. 50, Huaya 3rd Road, Guishan Dist., Taoyuan City 333, Taiwan, R.O.C. (NEXCOM International Co., Ltd.)
- (4) No. 423, Taishan Rd., Yilan City, Yilan County , Taiwan, R.O.C. (NEXCOM International Co., Ltd.)
- (5) 13F.-2, No. 21, Yixin 2nd Rd., Qianzhen Dist., Kaohsiung City , Taiwan ,R.O.C. (NEXCOM International Co., Ltd.)
- (6) 13F, No.922, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. (NexAIoT Co., Ltd.)
- (7) 8F, No.926, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. (NexAIoT Co., Ltd.)
- (8) 16F., No. 250, Sec. 2, Chongde 2nd Rd., Beitun Dist., Taichung City , Taiwan ,R.O.C. (NexAIoT Co., Ltd.)
- (9) 13F, No.922, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. (GREENBASE TECHNOLOGY CORP.)
- (10) 7F., No. 252, Sec. 2, Chongde 2nd Rd., Beitun Dist., Taichung City , Taiwan ,R.O.C. (GREENBASE TECHNOLOGY CORP.)
- (11) 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. (EMBUX TECHNOLOGY CO., LTD.)
- (12) 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. (TMR Technologies Co., Ltd.)
- (13) 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. (NexCOBOT Taiwan Co., Ltd.)
- (14) 29F.-1, No. 97, Sec. 4, Chongxin Rd., Sanchong Dist., New Taipei City , Taiwan ,R.O.C. (DIVIOTEC INC.)

Verification in accordance with ISO 14064-3:2019 and qualification granted:

ISO 14064-1:2018

Greenhouse gas emission information:

Direct emissions (Category 1): 128.5123 metric tonnes of CO₂ equivalent (CO₂e);

Indirect emissions (Category 2): 4280.9445 metric tonnes of CO₂ equivalent (CO₂e);

Other selected indirect emission categories (Categories 3-6) will be listed on the table in the following pages.

- ❖ Reporting period: January 1, 2022 to December 31, 2022.
- ❖ Categories 1 and 2 are verified at reasonable assurance level.
- ❖ Categories 3 to 6 are verified at limited assurance level.
- ❖ Uncertainty assessment 95% confidence level: -7.07% to +7.07%.



W. J. Chen, Managing Director

Initial Issued Date: May 29th, 2023

Latest Issued Date: May 29th, 2023

- ❖ Types of greenhouse gases reported include CO₂, CH₄, N₂O and HFCs.
- ❖ Emission factors: The Power emission factor of 2022 refer to 2021 is 0.509 kgCO₂e/kWh; other emission factors refer to EPA management table 6.0.4. GWP values of various greenhouse gases are based on the 6th assessment report of IPCC.
- ❖ This statement above is based on the conclusion drawn from the verification of the relevant information provided by the client being verified. Green Verification therefore certified the audit information completeness and validity.
- ❖ Any questions or concerns related to the content of this statement or relevant issues shall be addressed by the client being verified (customer category code: A-11).
- ❖ The organization reported the following data on greenhouse gas emissions and removals between January 1, 2022 and December 31, 2022:

NEXCOM International Co., Ltd.

 Unit: metric tonnes of CO₂e

Reporting boundary by Category and Sub-category		Notes	GHG emissions
Category 1: Direct GHG emissions and removals			87.1363
1.1	Direct emissions from stationary combustion		NS *
1.2	Direct emissions from mobile combustion	Official vehicle	38.1307
1.3	Direct process emissions and removals arise from industrial processes	Soldering flux(IPA)	4.8750
1.4	Direct fugitive emissions arise from the release of GHG in anthropogenic systems	Refrigerant for air conditioners, Refrigerators, water dispensers, official vehicle, Septic tanks, fire extinguisher.	44.1306
1.5	Direct emissions and removals from land use, land use change and forestry		NS *
Category 2: Indirect GHG emissions from imported energy			3765.1519
2.1	Indirect emissions from imported electricity	Outsourced electricity	3765.1519
2.2	Indirect emissions from imported energy		NS *
Category 3: Indirect GHG emissions from transportation			34.2127
3.1	Emissions from upstream transport and distribution for goods		NS *
3.2	Emissions from downstream transport and distribution for goods		NS *
3.3	Emissions from employee commuting		NS *
3.4	Emissions from client and visitor transportation vehicle		NS *
3.5	Emissions from business travels	Business travel (high-speed rail, plane, private car for official use and taxi)	34.2127
Category 4: Indirect GHG emissions from products used by organization			NS *
4.1	Emissions from purchased goods		NS *
4.2	Emissions from capital goods		NS *
4.3	Emissions from the disposal of solid and liquid waste		NS *
4.4	Emissions from the use of assets		NS *
4.5	Emissions from the use of services that are not described in the above subcategories		NS *
Category 5: Indirect GHG emissions associated with the use of products from the organization			NS *

5.1	Emissions or removals from the use stage of the product		NS *
5.2	Emissions from downstream leased assets		NS *
5.3	Emission from end-of-life stage of the product		NS *
5.4	Emission from investmentS		NS *
Category 6: Indirect GHG emissions from other source			NS *
Direct removals			NS *
Total storage as of year end			NS *
Carbon financial instruments			NS *

NS *(Non-significant): excluded from the calculation for the above

NexAloT Co., Ltd.

Unit: metric tonnes of CO₂e

Reporting boundary by Category and Sub-category		Notes	GHG emissions
Category 1: Direct GHG emissions and removals			20.1341
1.1	Direct emissions from Stationary combustion		NS
1.2	Direct emissions from Mobile combustion	Official vehicle	20.1341
1.3	Direct process emissions and removals arise from industrial processes		NS
1.4	Direct fugitive emissions arise from the release of GHG in anthropogenic systems	Refrigerant for air conditioners, refrigerators, water dispensers, fire extinguisher.	0.0000
1.5	Direct emissions and removals from Land use, land use change and forestry		NS
Category 2: Indirect GHG emissions from imported energy			284.8306
2.1	Indirect emissions from imported electricity	Outsourced electricity	284.8306
2.2	Indirect emissions from imported energy		NS
Category 3: Indirect GHG emissions from transportation			40.6518
3.1	Emission from Upstream transport and distribution for goods		NS
3.2	Emission from Downstream transport and distribution for goods		NS
3.3	Emission from Employee commuting		NS
3.4	Emission from Client and visitor transport		NS
3.5	Emission from Business travels	Business travel(high-speed rail , plane, private car for official use and taxi)	40.6518
Category 4: Indirect GHG emissions from products used by organization			NS
4.1	NS		NS
4.2	Emissions from Capital goods		NS
4.3	Emissions from the disposal of solid and liquid waste		NS
4.4	Emissions from the use of assets		NS
4.5	Emissions from the use of services that are not described in the above subcategories		NS
Category 5: Indirect GHG emissions associated with the use of products from the organization			NS
5.1	Emissions or removals from the use stage of the product		NS
5.2	Emission from downstream leased assets		NS
5.3	Emission from end-of-life stage of the product		NS
5.4	Emission from investments		NS
Category 6: Indirect GHG emissions from other source			NS

Direct removals		NS
Total storage as of year end		NS
Carbon financial instruments		NS

GREENBASE TECHNOLOGY CORP.

 Unit: metric tonnes of CO₂e

Reporting boundary by Category and Sub-category		Notes	GHG emissions
Category 1: Direct GHG emissions and removals			10.1822
1.1	Direct emissions from Stationary combustion		NS
1.2	Direct emissions from Mobile combustion	Official vehicle	10.1822
1.3	Direct process emissions and removals arise from industrial processes		NS
1.4	Direct fugitive emissions arise from the release of GHG in anthropogenic systems	Refrigerant for air conditioners, refrigerators, water dispensers fire extinguisher.	0.0000
1.5	Direct emissions and removals from Land use, land use change and forestry		NS
Category 2: Indirect GHG emissions from imported energy			140.7237
2.1	Indirect emissions from imported electricity	Outsourced electricity	140.7237
2.2	Indirect emissions from imported energy		NS
Category 3: Indirect GHG emissions from transportation			0.6294
3.1	Emission from Upstream transport and distribution for goods		NS
3.2	Emission from Downstream transport and distribution for goods		NS
3.3	Emission from Employee commuting		NS
3.4	Emission from Client and visitor transport		NS
3.5	Emission from Business travels	Business travel(high-speed rail , plane, private car for official use and taxi)	0.6294
Category 4: Indirect GHG emissions from products used by organization			NS
4.1	Emissions from Purchased goods		NS
4.2	Emissions from Capital goods		NS
4.3	Emissions from the disposal of solid and liquid waste		NS
4.4	Emissions from the use of assets		NS
4.5	Emissions from the use of services that are not described in the above subcategories		NS
Category 5: Indirect GHG emissions associated with the use of products from the organization			NS
5.1	Emissions or removals from the use stage of the product		NS
5.2	Emission from downstream leased assets		NS
5.3	Emission from end-of-life stage of the product		NS
5.4	Emission from investments		NS
Category 6: Indirect GHG emissions from other source			NS
Direct removals			NS
Total storage as of year end			NS
Carbon financial instruments			NS

EMBUX TECHNOLOGY CO., LTD.

 Unit: metric tonnes of CO₂e

Reporting boundary by Category and Sub-category		Notes	GHG emissions
Category 1: Direct GHG emissions and removals			4.2501
1.1	Direct emissions from Stationary combustion		NS
1.2	Direct emissions from Mobile combustion	Official vehicle	4.2501
1.3	Direct process emissions and removals arise from industrial processes		NS
1.4	Direct fugitive emissions arise from the release of GHG in anthropogenic systems	Refrigerant for air conditioners, refrigerators, water dispensers, fire extinguisher.	0.0000
1.5	Direct emissions and removals from Land use, land use change and forestry		NS
Category 2: Indirect GHG emissions from imported energy			8.7204
2.1	Indirect emissions from imported electricity	Outsourced electricity	8.7204
2.2	Indirect emissions from imported energy		NS
Category 3: Indirect GHG emissions from transportation			0.2273
3.1	Emission from Upstream transport and distribution for goods		NS
3.2	Emission from Downstream transport and distribution for goods		NS
3.3	Emission from Employee commuting		NS
3.4	Emission from Client and visitor transport		NS
3.5	Emission from Business travels	Business travel(high-speed rail , plane, private car for official use and taxi)	0.2273
Category 4: Indirect GHG emissions from products used by organization			NS
4.1	Emissions from Purchased goods		NS
4.2	Emissions from Capital goods		NS
4.3	Emissions from the disposal of solid and liquid waste		NS
4.4	Emissions from the use of assets		NS
4.5	Emissions from the use of services that are not described in the above subcategories		NS
Category 5: Indirect GHG emissions associated with the use of products from the organization			NS
5.1	Emissions or removals from the use stage of the product		NS
5.2	Emission from downstream leased assets		NS
5.3	Emission from end-of-life stage of the product		NS
5.4	Emission from investments		NS
Category 6: Indirect GHG emissions from other source			NS
Direct removals			NS
Total storage as of year end			NS
Carbon financial instruments			NS

TMR Technologies Co., Ltd.

 Unit: metric tonnes of CO₂e

Reporting boundary by Category and Sub-category		Notes	GHG emissions
Category 1: Direct GHG emissions and removals			2.1515
1.1	Direct emissions from Stationary combustion		NS

1.2	Direct emissions from Mobile combustion	Official vehicle	2.1515
1.3	Direct process emissions and removals arise from industrial processes		NS
1.4	Direct fugitive emissions arise from the release of GHG in anthropogenic systems	Refrigerant for air conditioners, refrigerators, water dispensers, fire extinguisher.	0.0000
1.5	Direct emissions and removals from Land use, land use change and forestry		NS
Category 2: Indirect GHG emissions from imported energy			13.0806
2.1	Indirect emissions from imported electricity	Outsourced electricity	13.0806
2.2	Indirect emissions from imported energy		NS
Category 3: Indirect GHG emissions from transportation			0.6282
3.1	Emission from Upstream transport and distribution for goods		NS
3.2	Emission from Downstream transport and distribution for goods		NS
3.3	Emission from Employee commuting		NS
3.4	Emission from Client and visitor transport		NS
3.5	Emission from Business travels	Business travel (high-speed rail, plane, private car for official use and taxi)	0.6282
Category 4: Indirect GHG emissions from products used by organization			NS
4.1	Emissions from Purchased goods		NS
4.2	Emissions from Capital goods		NS
4.3	Emissions from the disposal of solid and liquid waste		NS
4.4	Emissions from the use of assets		NS
4.5	Emissions from the use of services that are not described in the above subcategories		NS
Category 5: Indirect GHG emissions associated with the use of products from the organization			NS
5.1	Emissions or removals from the use stage of the product		NS
5.2	Emission from downstream leased assets		NS
5.3	Emission from end-of-life stage of the product		NS
5.4	Emission from investments		NS
Category 6: Indirect GHG emissions from other source			NS
Direct removals			NS
Total storage as of year end			NS
Carbon financial instruments			NS

DIVIOTEC INC.

 Unit: metric tonnes of CO₂e

Reporting boundary by Category and Sub-category		Notes	GHG emissions
Category 1: Direct GHG emissions and removals			
1.1	Direct emissions from Stationary combustion		NS
1.2	Direct emissions from Mobile combustion		NS
1.3	Direct process emissions and removals arise from industrial processes		NS
1.4	Direct fugitive emissions arise from the release of GHG in anthropogenic systems		NS
1.5	Direct emissions and removals from Land use, land use change and forestry		NS

Category 2: Indirect GHG emissions from imported energy			9.5744
2.1	Indirect emissions from imported electricity	Outsourced electricity	9.5744
2.2	Indirect emissions from imported energy		NS
Category 3: Indirect GHG emissions from transportation			0.8467
3.1	Emission from Upstream transport and distribution for goods		NS
3.2	Emission from Downstream transport and distribution for goods		NS
3.3	Emission from Employee commuting		NS
3.4	Emission from Client and visitor transport		NS
3.5	Emission from Business travels	Business travel (high-speed rail and private car for official use)	0.8467
Category 4: Indirect GHG emissions from products used by organization			NS
4.1	Emissions from Purchased goods		NS
4.2	Emissions from Capital goods		NS
4.3	Emissions from the disposal of solid and liquid waste		NS
4.4	Emissions from the use of assets		NS
4.5	Emissions from the use of services that are not described in the above subcategories		NS
Category 5: Indirect GHG emissions associated with the use of products from the organization			NS
5.1	Emissions or removals from the use stage of the product		NS
5.2	Emission from downstream leased assets		NS
5.3	Emission from end-of-life stage of the product		NS
5.4	Emission from investments		NS
Category 6: Indirect GHG emissions from other source			NS
Direct removals			NS
Total storage as of year end			NS
Carbon financial instruments			NS

NexCOBOT Taiwan Co., Ltd.

 Unit: metric tonnes of CO_{2e}

Reporting boundary by Category and Sub-category		Notes	GHG emissions
Category 1: Direct GHG emissions and removals			4.6581
1.1	Direct emissions from Stationary combustion		
1.2	Direct emissions from Mobile combustion	Official vehicle	4.6581
1.3	Direct process emissions and removals arise from industrial processes		NS
1.4	Direct fugitive emissions arise from the release of GHG in anthropogenic systems	Refrigerant for air conditioners, refrigerators, water dispensers, fire extinguisher.	0.0000
1.5	Direct emissions and removals from Land use, land use change and forestry		NS
Category 2: Indirect GHG emissions from imported energy			58.8629
2.1	Indirect emissions from imported electricity	Outsourced electricity	58.8629
2.2	Indirect emissions from imported energy		NS
Category 3: Indirect GHG emissions from transportation			4.9641
3.1	Emission from Upstream transport and distribution for goods		NS

3.2	Emission from Downstream transport and distribution for goods		NS
3.3	Emission from Employee commuting		NS
3.4	Emission from Client and visitor transport		NS
3.5	Emission from Business travels	Business travel (high-speed rail, plane, private car for official use and taxi)	4.9641
Category 4: Indirect GHG emissions from products used by organization			NS
4.1	Emissions from Purchased goods		NS
4.2	Emissions from Capital goods		NS
4.3	Emissions from the disposal of solid and liquid waste		NS
4.4	Emissions from the use of assets		NS
4.5	Emissions from the use of services that are not described in the above subcategories		NS
Category 5: Indirect GHG emissions associated with the use of products from the organization			NS
5.1	Emissions or removals from the use stage of the product		NS
5.2	Emission from downstream leased assets		NS
5.3	Emission from end-of-life stage of the product		NS
5.4	Emission from investments		NS
Category 6: Indirect GHG emissions from other source			NS
Direct removals			NS
Total storage as of year end			NS
Carbon financial instruments			NS

Coverage of the reporting boundary subcategories in the verification activities for the organization:

公司(組織)名稱 Client or organization name	地址 Address	類別分類 Category and Sub-Category
NEXCOM International Co., Ltd. (Chinese name: 新漢股份有限公司)	9F,10F,11F,12F,13F,14F,15F, No.920, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan R.O.C.	1.2,1.3,1.4, 2.1,3.5
	5F,6F,7F,8F,9F,10F,11F,12F, No. 63, Sec 1, Sanmin Rd., Banqiao Dist., New Taipei City 220, Taiwan R.O.C.	
	2F, No.50, Huaya 3rd Rd, Guishan Dist., Taoyuan City 333, Taiwan R.O.C.	
	No. 423, Taishan Rd., Yilan City, Yilan County 260, Taiwan, R.O.C.	
	13F.-2, No. 21, Yixin 2nd Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan, R.O.C.	
NexAlot Co., Ltd. (Chinese name: 新漢智能系統股份有限公司)	13F., No.922, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan (R.O.C.)	1.2,1.3,1.4, 2.1,3.5
	8F., No.926, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan (R.O.C.)	
	16F., No. 250, Sec. 2, Chongde 2nd Rd., Beitun Dist., Taichung City 406, Taiwan, R.O.C.	
GREENBASE TECHNOLOGY CORP. (Chinese name: 綠基企業股份有限公司)	13F, No.922, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.	1.2,1.3,1.4, 2.1,3.5
	7F., No. 252, Sec. 2, Chongde 2nd Rd., Beitun Dist., Taichung City 406, Taiwan, R.O.C.	
EMBUX TECHNOLOGY CO., LTD. (Chinese name: 安博科技股份有限公司)	13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.	2.1,3.5
TMR Technologies Co., Ltd.	13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.	1.2,1.3,1.4, 2.1,3.5

(Chinese name: 椰棗科技股份有限公司)		
NexCOBOT Taiwan Co., Ltd. (Chinese name: 創博股份有限公司)	13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.	1.2,1.3,1.4, 2.1,3.5
DIVIOTEC INC. (Chinese name: 安恩嘉股份有限公司)	29F.-1, No. 97, Sec. 4, Chongxin Rd., Sanchong Dist., New Taipei City 241, Taiwan, R.O.C.	1.2,1.3,1.4, 2.1,3.5