NEXCOM International Co., Ltd.

Greenhouse Gas Emissions Report

2025 Period

Report Preparation：Research and Development Technology Center

Verification：ARES International Certification Co., Ltd.

Issue Date：2026/04/20

Contents

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 862
- **Main Products:**
  IoT Automation Solutions (IAS), Intelligent Video Surveillance (IDS), Intelligent Platform Smart City (IPS), Mobile Computing Solutions (MCS), 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.
  Office: 7F, No.926, 928, 930&932, 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: 15F-1, No. 21, Yixin 2nd Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan ,R.O.C.

(1) **Subsidiaries:** NexAIoT Co., Ltd., GREENBASE TECHNOLOGY CORP., EMBUX TECHNOLOGY CO., LTD., TMR Technologies Co., Ltd., AIOT CLOUD CORP.

(2) **Sub-subsidiaries:** NexCOBOT Taiwan Co., Ltd. (Subsidiary of NexAIoT Co., Ltd.)
DIVIOTEC INC. (Subsidiary of GREENBASE TECHNOLOGY CORP.)

(3) **Overseas Subsidiaries:**
USA: Nex Computers, Inc.

China: NEXCOM Shanghai Co., Ltd、NEXCOM Surveillance Technology Corp.、CHONGQING NEXGOL TECHNOLOGY CO.,LTD、CHONGQING NEXRAY TECHNOLOGY Co., Ltd.
Japan: NEXCOM Japan Co., Ltd.

In this report,
"NEXCOM" refers to NEXCOM International Co., Ltd.
"NEXCOM Group" refers to NEXCOM International Co., Ltd. and its 13 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., DIVIOTEC INC., Nex Computers, Inc., NEXCOM Shanghai Co., Ltd、NEXCOM Surveillance Technology Corp.、CHONGQING NEXGOL TECHNOLOGY CO.,LTD、CHONGQING NEXRAY TECHNOLOGY Co., Ltd.、NEXCOM Japan Co., Ltd.

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, 2025 to December 31, 2025, and the inventory will be conducted annually.

1.4 Policy Statement

NEXCOM 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 sites 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.

  Office: 7F, No.926,928,930,932 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: 15F.-1, 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.
  5F, No.930, 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.
Headquarters: 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
Office: 8F, No.661&663, Bannan 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.

- Overseas Subsidiaries:

(1) Nex Computers, Inc.
Office: 46665 Fremont Blvd., Fremont, CA 94538, USA
Factory: 41300 Boyce Rd, Fremont, CA 94538, USA

(2) NEXCOM Shanghai Co., Ltd
Room 406, Building C, No 154 , Lane 953, Jianchuan Road, Minhang District, Shanghai, 201108, China

(3) NEXCOM Surveillance Technology Corp.
South Block B, Floor 8, Building B3,Xiufeng lndustrial Zone, GanKeng community, Buji Street, LongGang District, ShenZhen, 518112, China

(4) CHONGQING NEXGOL TECHNOLOGY CO.,LTD
1st Building, NO.999, Xingguang Ave., Yongchuan Dist., Chongqing City, China

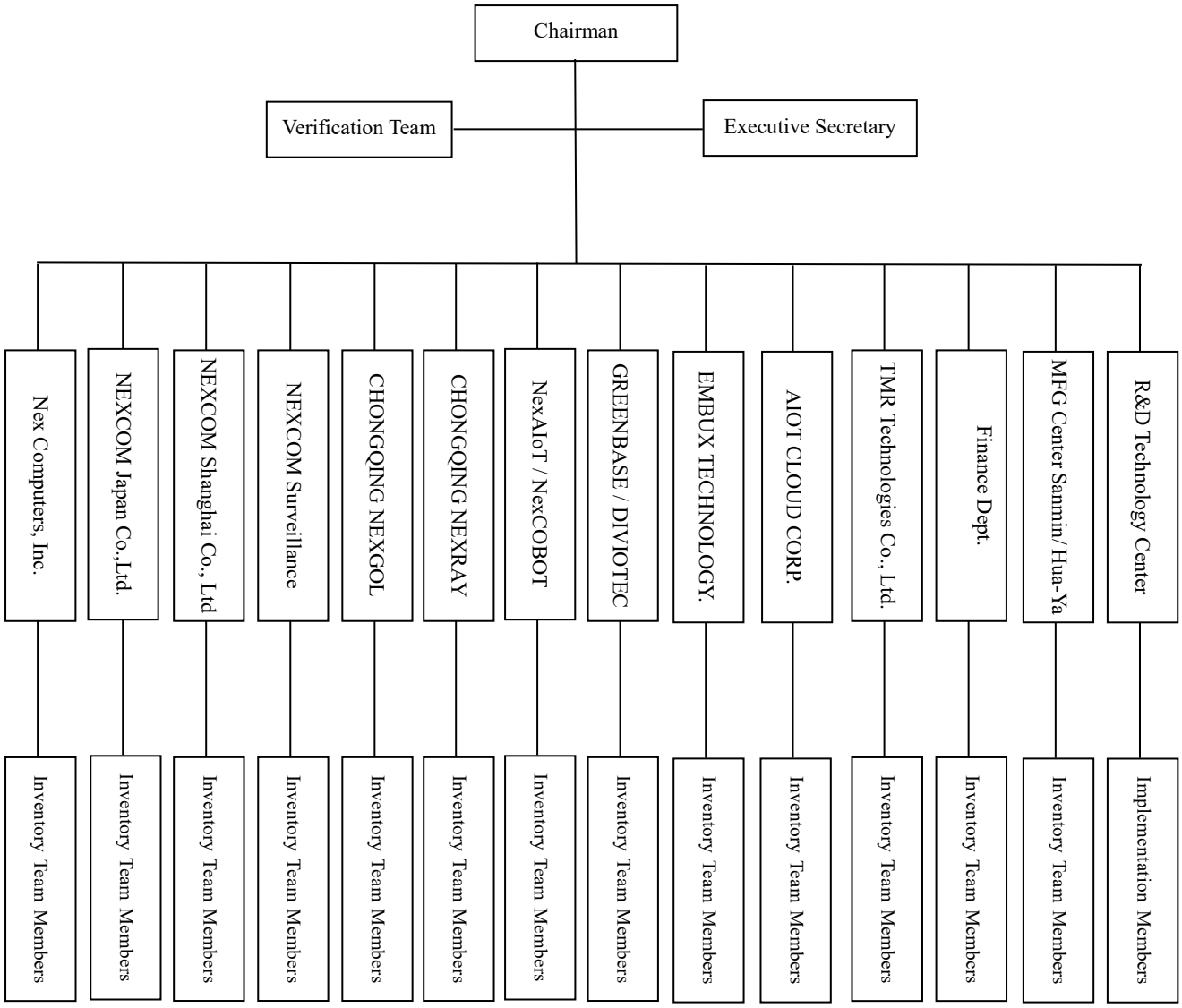
(5) CHONGQING NEXRAY TECHNOLOGY Co., Ltd.
1st Building, NO.999, Xingguang Ave., Yongchuan Dist., Chongqing City, China

(6) NEXCOM Japan Co., Ltd.
2F&9F, Tamachi Hara Bldg., 4-11-5, Shiba Minato-ku, Tokyo, Japan

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, sub-subsidiaries and the Overseas Subsidiaries.
(3) AIOT CLOUD CORP. had no employee and activity data in 2025. 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 (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3), etc.

1.8 Reporting Period, Frequency, and Responsibility:

1.8.1 This report covers the period from January 1, 2025 to December 31, 2025, 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:

In 2024, overseas subsidiaries were included in the greenhouse gas inventory boundary and consolidated statistics. As a result, the difference in greenhouse gas emissions between the reporting year and the previous base year exceeded the materiality threshold of 5%. Therefore, the greenhouse gas inventory base year has been adjusted to 2024.

2.2 Quantification Method for Base Year:

The emissions and removals for the base year will be quantified using NEXCOM's 2024 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 5% 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: stationary combustion sources, 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.

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
		Waste Transportation (General, Recycling, Hazardous Industrial Waste)	648	No
	Employee Commuting	Employee Commuting (Car)	1296	V
		Employee Commuting (Motorcycle)	1296	V
		Employee Commuting (High-Speed Rail)	1296	V
		Employee Commuting (Train)	1296	V
		Employee Commuting (Long-distance Bus)	1296	V
		Employee Commuting (Urban Bus)	1296	V
		Employee Commuting (Mass Rapid Transit)	1296	V
	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: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3.

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_2O) Diesel Fuel for Official Vehicles (CO_2 ，CH_4 ，N_2O)
	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, household refrigeration equipment, refrigerant-using equipment, industrial refrigeration and freezing equipment, HFCs escaping from refrigerant, escape from septic tanks of CH_4	Refrigerant for Official Vehicles (HFCs), Air-conditioning Chillers (HFCs), Air Conditioners (HFCs), Water Dispenser and Refrigerator (HFCs), Dehumidifier (HFCs), Constant Temperature and Humidity Chamber (HFCs), Refrigerant (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) Chemical reactions of raw materials used in soldering iron operations (CO_2)	Isopropyl Alcohol (CO_2) Rosin (CO_2)
	Stationary emission sources: Heating fuel	Natural gas (CO_2, CH_4, N_2O)
Category 2	Outsourced Electricity	Electricity (CO_2 、CH_4 、N_2O)
Category 3	3.3 Employee commuting (car, motorcycle, high-speed rail, train, urban bus, Long-distance bus)	Carbon Footprint of Employee Commuting Transportation (CO_2, CH_4, N_2O)
	3.5 Employee business travel (high-speed rail, plane, taxi, private car for official use)	Carbon Footprint of Transportation Vehicles (CO_2, CH_4, N_2O)
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:

The emission factors for the NEXCOM Group and its domestic subsidiaries are primarily based on the Greenhouse Gas Emission Factor Management Table. For overseas subsidiaries, emission factors are mainly based on those published by local government authorities.

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
Soldering iron operations	Rosin	CO_2	3.1178807947	ton CO_2e/ ton	Own Factory Development Coefficient/Quality Balance Achievement Coefficient
Official Vehicle	Gasoline	CO_2	2.2010417906	ton CO_2/ KL	Greenhouse Gas Emission Factors announced by the Ministry of the Environment on February 5, 2024
		CH_4	0.0007940266	ton CH_4/ KL	
		N_2O	0.0002540885	ton N_2O/ KL	
Official Vehicle	Diesel Fuel	CO_2	2.6792488757	ton CO_2/ KL	
		CH_4	0.0001410131	ton CH_4/ KL	
		N_2O	0.0001410131	ton N_2O/ KL	
Refrigerant for Official Vehicles	R134a / HFC-134a	HFCs	1.0000000000	ton HFCs/ ton	
Water Dispenser and Refrigerator	R134a / HFC-134a	HFCs	1.0000000000	ton HFCs/ ton	
Air-conditioning Chillers	R-407C	HFCs	1.0000000000	ton HFCs/ ton	
Air Conditioners	R-32	HFCs	1.0000000000	ton HFCs/ ton	
Air Conditioners	R-410A	HFCs	1.0000000000	ton HFCs/ ton	
Dehumidifier	HFC-134a	HFCs	1.0000000000	ton HFCs/ ton	
Dehumidifier	R-407C	HFCs	1.0000000000	ton HFCs/ ton	
Constant Temperature and Humidity Chamber	R-23	HFCs	1.0000000000	ton HFCs/ ton	

Constant Temperature and Humidity Chamber	R-404	$HFCs$	1.0000000000	ton HFCs/ ton	Greenhouse Gas Emission Factors announced by the Ministry of the Environment on February 5, 2024
Constant Temperature and Humidity Chamber	R-507	$HFCs$	1.0000000000	ton HFCs/ ton	
Refrigerant	R-134A	$HFCs$	1.0000000000	ton HFCs/ ton	
Refrigerant	R-152A	$HFCs$	1.0000000000	ton HFCs/ ton	
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	0.0000007969	ton CH_4/ person hours-years	Greenhouse Gas Emission Factors announced by the Ministry of the Environment on February 5, 2024
Electricity Outsourced	Outsourcing Taipower Electric Power	CO_2	0.4740000000	tCO_2e/ MWh	2025 Electricity Emission Factor Announced by the Energy Bureau of the Ministry of Economic Affairs in 2024
Electricity Outsourced	Outsourcing Hwa Ya Power	CO_2	0.8950234186	tCO_2e/ MWh	Hwa Ya Power Corporation provides that the electricity emission factor in 2025 is 0.8950234186 ton CO_2e/ KWh
Employee Commuting (Car)	Carbon Dioxide	CO_2	0.0001150000	ton CO_2e/ pkm	Carbon Footprint Calculation Platform - Private passenger car (gasoline) (2012)
Employee Commuting (Motorcycle)	Carbon Dioxide	CO_2	0.0000951000	ton CO_2e/ pkm	Carbon Footprint Calculation Platform - Motorcycle (gasoline) (2012)
Employee Commuting (High-Speed Rail)	Carbon Dioxide	CO_2	Taiwan High Speed Rail Official Website (Carbon Footprint of Passenger Transportation between Stations)		
Employee Commuting (Train)	Carbon Dioxide	CO_2	0.0000540000	ton CO_2e/ pkm	Carbon Footprint Calculation Platform - Taiwan railway transport services (EMU) (2012)
Employee Commuting (Long-distance Bus)	Carbon Dioxide	CO_2	0.0000944000	ton CO_2e/ pkm	Carbon Footprint Calculation Platform –Business bus (Urban bus and highway passenger transport-diesel) (2012)
Employee Commuting (Urban Bus)	Carbon Dioxide	CO_2	0.0000767000	ton CO_2e/ pkm	Carbon Footprint Calculation Platform - Ordinary Category A urban bus transportation service (Including emissions from business locations and bus stops) (2015)
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_2e/ pkm	Carbon Footprint Calculation Platform-Business passenger car(gasoline) (2012)
Business Travel (Private Car for Official Use)	Gasoline	CO_2	0.0001150000	ton CO_2e/ 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) = CO_2 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 " Greenhouse Gas Emission Factors announced by the Ministry of the Environment on February 5, 2024" 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 CO_2e (carbon dioxide equivalent) in units of metric tons per year.

3.5.2 The latest version of the GWP values is based on the IPCC Sixth Assessment Report (2023 Revision); therefore, the IPCC Sixth Assessment Report (2021) was adopted for this inventory. 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_2O	273
HFC-152a/R-152a, 1,1, $C_2H_4F_2$	164
HFC-32/R-32, CH_2F_2	771
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_3CHFCF_3	3,600
R-404A，HFC-125/HFC-143a/HFC-134a (44.0/52.0/4.0)	4,728
R-507A，HFC-125/HFC-143a(50.0/50.0)	4,775
HFC-236fa, 1,1,1,3,3,3, $C_3H_2F_6$	8,690
HFC-23/R-23, CHF_3	14,600

*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 CO_2, CH_4, N_2O = 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 2025 are specified.
2. Process emission sources: flux (isopropyl alcohol) used in reflow soldering and tin material (rosin) used in soldering iron operation.
   (A) Quantity of flux purchased (in gallons) × Isopropyl alcohol concentration × 3.785411784/1000 × Emission factor × GWP
   (B) Quantity of tin material purchased × Rosin concentration × Emission factor × GWP
   (C) The emission factor for isopropyl alcohol (C_3H_8O) and rosin ($C_{19}H_{29}COOH$) are calculated based on the mass energy balance method.
3. Fugitive Emission Sources:
   The calculation method is explained as follows:
   (A) CO_2 emissions = Fill quantity of fire extinguishers × Emission factor × GWP
   Activity data for fill quantity: Mainly based on supplier fill records.
   (B) HFCs emissions = Quantity purchased × 1 (emission factor) × GWP
   Activity data for refrigerants: Obtained from equipment nameplates, technical manuals, etc.
   Refrigerants' emission is calculated according to the emission factors in " Greenhouse Gas Emission Factors announced by the Ministry of the Environment on February 5, 2024"
   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) CH_4 emissions from septic tanks = Total working hours per person per year × Emission factor × GWP
   (D) NEXCOM Group does not have biomass combustion and aerobic or anaerobic decomposition of organic matter in the soil.
4. Stationary Emission Sources:
   Annual natural gas consumption × Emission factor × GWP

3.5.3.2 Category 2: Indirect Emissions

1. Electricity Consumption

   Total electricity consumption from January 1, 2025 to December 31, 2025 × 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:

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

   2) The NEXCOM Hwa Ya Factory calculates electricity consumption based on the amount of power supplied by Hwa Ya Cogeneration.

   3) Each overseas subsidiary calculates electricity consumption using the usage data shown on the electricity bills issued by their local power companies.

3.5.3.3 Category 3: Indirect Emissions

1. Employee Commuting

   For NEXCOM and its domestic subsidiaries, employee residential administrative districts and commuting methods are collected through questionnaires. Commuting distances from each administrative district to the company are calculated using Google Maps. For employees of subsidiaries in China and the United States, commuting distances from home to the company are calculated using Baidu Maps or Google Maps. or employees of the Japanese subsidiary, who all commute via Japan Railways, commuting distances (in kilometers) between departure and arrival stations are calculated using "駅すぱあと for Web."

   In Taiwan, greenhouse gas emissions from employee commuting are calculated based on the use of private cars, motorcycles, high-speed rail, Taiwan Railways, intercity buses, city buses, and metro systems.

   (A) Car (self-driving), motorcycle, long-distance bus, urban bus: Employee commuting CO_2e emissions = (Total one-way commuting distance (km) from home to company) × 2 trips × number of workdays reported × emission factors for each type of transportation.

   (B) Domestic high-speed rail:
   Employee commuting CO_2e emissions = (Total carbon footprint value between high-speed rail stations) × 2 trips × number of workdays reported.

(C) Domestic Railway, MRT:
Employee commuting CO_2e emissions = (Total distance (km) between railway stations) × 2 trips × number of workdays reported × railway emission factor.

For overseas subsidiaries, greenhouse gas emissions from employee commuting are calculated based on the use of private cars, motorcycles, local rail systems (China: metro, high-speed rail; Japan: Japan Railways), and public buses.

(A) Private cars, motorcycles, and public buses:
Employee commuting CO_2e emissions = Sum of one-way commuting distances from employees' homes to the company (km) × 2 trips × number of working days × carbon emission factor for each transportation mode.

(B) Railway commuting for overseas subsidiaries:
Employee commuting CO_2e emissions = Sum of distances between railway stations (km) × 2 trips × number of working days × railway carbon emission factor.

2. Business Travel

Business travel within the organizational boundary is categorized as follows:

For domestic employees, travel includes domestic high-speed rail, international flights, domestic taxi rides, and self-driving.

For overseas subsidiaries, travel includes local rail systems (China: metro and high-speed rail; Japan: Japan Railways), international flights, local taxi rides, and self-driving. Greenhouse gas emissions from business travel are calculated as follows:

(A) CO_2e emissions from domestic business travel = Carbon footprint values between each high-speed rail station × Number of passengers.
Rail Business Travel CO_2e Emissions for Overseas Subsidiaries = Passenger-kilometers × emission factor.

(B) CO_2e emissions from international business travel = Total carbon footprint values between airports.
The carbon emissions calculator from EVA Air is given priority, with the ICAO Carbon Emissions Calculator as the secondary option. For the U.S. and China, the ICAO Carbon Emissions Calculator is exclusively employed. Japan operations utilize ANA's CO_2 Emissions Calculator (ANA CO_2排出量計算ツール).

(C) Taxi Business Travel CO_2e Emissions = Passenger-kilometers × Emission factor.
Activity data is sourced from ERP reimbursement records for employee business travel dates and the mileage recorded on receipts.

If mileage is not provided on the receipt, the travel distance (in kilometers) is estimated using Google Maps or Baidu Maps.

(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:

No changes in quantification methods occurred in 2025.

3.5.4.2 Changes in Emission Factors:

1. The 2024 Taiwan Power Company (Taipower) electricity emission factor announced by the Bureau of Energy, Ministry of Economic Affairs in 2025 was 0.4740000000 tCO_2e/MWh.

2. The electricity emission factor provided by Hwa Ya Factory for 2025 was 0.8950234186 tCO_2e/MWh.

3. The carbon footprint emission factor announced by Taipei Rapid Transit Corporation in 2025 was 0.0000750000 tCO_2e/passenger-kilometer.

4. In 2026, the Climate Change Administration, Ministry of Environment announced adjustments to the calorific values of gasoline, diesel, liquefied petroleum gas (LPG), and natural gas for 2025. Therefore, the CO_2 emission factor for gasoline used by company vehicles was revised to 2.2010417906 tCO_2/KL, CH4 to 0.0007940266 tCO_2/KL, and N2O to 0.0002540885 tCO_2/KL.

The CO_2 emission factor for diesel used by company vehicles was revised to 2.6792488757 tCO_2/KL, CH4 to 0.0001410131 tCO_2/KL, and N_2O to 0.0001410131 tCO_2/KL.

5. According to Table 2 of Appendix 3 announced by the Ministry of Environment on February 5, 2024 (Year 113 of the R.O.C.), the Methane Correction Factor (MCFj) for septic tank systems was revised to 0.5. Therefore, the revised emission factor was 0.0000007969 tCH_4/person-hour-year.

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≦6	High
6＜U≦15	Good
16＜U≦19	Fair
19＜U	Poor

Category 1 to 6 Qualitative and Quantitative Assessment Table

(一) TAIWAN (Domestic)

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								
3.3 Emissions from Employee Commuting	Car	No	No	C	Qualitative	4	5	Poor
	Motorcycle	No	No	C	Qualitative	4	5	Poor
	High-Speed Rail	No	No	C	Qualitative	4	5	Poor
	Train	No	No	C	Qualitative	4	5	Poor
	Long-distance Bus	No	No	C	Qualitative	4	5	Poor
	Urban Bus	No	No	C	Qualitative	4	5	Poor
	Mass Rapid Transit (MRT)	No	No	C	Qualitative	4	5	Poor
3.5 Emissions from	High-Speed Rail	No	No	C	Qualitative	3	5	Good
	plane	No	No	C	Qualitative	3	5	Good
	Taxi	No	No	C	Qualitative	3	5	Good

Business Travels	Private car for official use	No	No	C	Qualitative	3	5	Good
Category 4								
Category 5								
Category 6								

(二) USA

Emission Sources		**Uncertainty in Activity Data**	**Uncertainty in CO_2 Emission Factor**	**Grade**	**Qualitative/ Quantitative**	**Activity Data**	**Emission Factor**	**Qualitative Data Quality**
Category 1								
Stationary		Yes	Yes	A	Quantitative			
Fugitive		No	No	C	Qualitative	3	5	Good
Category 2								
Electricity Outsourced		Yes	Yes	A	Quantitative			
Category 3								
3.3 Employee Commuting	Car	No	No	C	Qualitative	4	5	Poor
3.5 Business Travels	plane	No	No	C	Qualitative	3	5	Good
	Taxi	No	No	C	Qualitative	3	5	Good
	Private car for official use	No	No	C	Qualitative	3	5	Good
Category 4~6								

(三) JAPAN

Emission Sources	**Uncertainty in Activity Data**	**Uncertainty in CO_2 Emission Factor**	**Grade**	**Qualitative/ Quantitative**	**Activity Data**	**Emission Factor**	**Qualitative Data Quality**
Category 1							
Fugitive	No	No	C	Qualitative	3	5	Good
Category 2							
Electricity Outsourced	Yes	Yes	A	Quantitative			

Category 3								
3.3 Employee Commuting	Japan Railways	No	No	C	Qualitative	4	5	Poor
3.5 Business Travels	Japan Railways	No	No	C	Qualitative	3	5	Good
	plane	No	No	C	Qualitative	3	5	Good
	Taxi	No	No	C	Qualitative	3	5	Good
	Private car for official use	No	No	C	Qualitative	3	5	Good
Category 4~6								

(四) CHINA

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
Category 2								
Electricity Outsourced		Yes	Yes	A	Quantitative			
Category 3								
3.3 Employee Commuting	Car	No	No	C	Qualitative	4	5	Poor
	Motorcycle	No	No	C	Qualitative	4	5	Poor
	Train	No	No	C	Qualitative	4	5	Poor
	Urban Bus	No	No	C	Qualitative	4	5	Poor
3.5 Business Travels	Train	No	No	C	Qualitative	3	5	Good
	plane	No	No	C	Qualitative	3	5	Good
	Taxi	No	No	C	Qualitative	3	5	Good
	Private car for official use	No	No	C	Qualitative	3	5	Good
Category 4								
Category 5								
Category 6								

Calculation Formula

Uncertainty (%) = ±√((Uncertainty in Activity Data^2 + Uncertainty in CO_2 Emission Factor^2)/2)

Total Uncertainty (%) = ±√(Σ((Emission Quantity for Single Source * Uncertainty for Single Source)^2) / 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 ±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 ±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) For overseas official vehicle fuel consumption, imported electricity, and imported natural gas, the uncertainty is assessed based on the IPCC's recommended default uncertainty values for activity data, with a margin of ±7.0% applied to these data.
  (4) Employee commuting and business travel data are derived from financial accounting records and self-assessment, rather than being obtained through monitoring instruments. Therefore, there is no uncertainty associated with this data.
  (5) The overall uncertainty analysis results for emissions from various sources within NEXCOM Group are shown in the table below:

Company Name	Emission Source Category	Upper and Lower Bounds of 95% Confidence Interval	IPCC Data Accuracy Comparison	
NEXCOM International Co., Ltd.	Category 1	-2.70% ～ +5.26%	± 15%	Good
	Category 2	-7.07% ～ +7.07%	± 15%	Good
NexAIoT Co., Ltd.	Category 1	-2.04% ～ +3.95%	± 5%	High
	Category 2	-7.07% ～ +7.07%	± 15%	Good
GREENBASE TECHNOLOGY CORP.	Category 1	-2.79% ～ +5.43%	± 15%	High
	Category 2	-7.07% ～ +7.07%	± 15%	Good
EMBUX TECHNOLOGY CO., LTD.	Category 2	-7.07% ～ +7.07%	± 15%	Good
TMR Technologies Co., Ltd.	Category 2	-7.07% ～ +7.07%	± 15%	Good
NexCOBOT Taiwan Co., Ltd.	Category 1	-2.79% ～ +5.43%	± 15%	Good
	Category 2	-7.07% ～ +7.07%	± 15%	Good
DIVIOTEC INC.	Category 1	-2.79% ～ +5.43%	± 15%	Good

	Category 2	-7.07% ～ +7.07%	± 15%	Good
Nex Computers,Inc.	Category 1	-9.90% ～ +9.90%	± 15%	Good
	Category 2	-9.90% ～ +9.90%	± 15%	Good
NEXCOM Shanghai Co., Ltd	Category 2	-9.90% ～ +9.90%	± 15%	Good
NEXCOM Surveillance Technology Corp.	Category 1	-9.90% ～ +9.90%	± 15%	Good
	Category 2	-9.90% ～ +9.90%	± 15%	Good
CHONGQING NEXGOL TECHNOLOGY CO.,LTD	Category 1	-9.90% ～ +9.90%	± 15%	Good
	Category 2	-9.90% ～ +9.90%	± 15%	Good
CHONGQING NEXRAY TECHNOLOGY Co., Ltd.	Category 1	-9.90% ～ +9.90%	± 15%	Good
	Category 2	-9.90% ～ +9.90%	± 15%	Good
NEXCOM Japan Co., Ltd.	Category 2	-9.90% ～ +9.90%	± 15%	Good

Data Accuracy	Interval as Percent of Mean Value
High	± 5%
Good	± 15%
Fair	± 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 2025：

Company Name	NEXCOM International Co., Ltd.	NexAIoT Co., Ltd.	GREENBASE TECHNOLOGY CORP.	EMBUX TECHNOLOGY CO., LTD.	TMR Technologies Co., Ltd.
Category 1	67.1789	19.1572	14.5469	0.0000	0.0000
Category 2	3513.8961	331.4550	148.7368	4.4678	17.8710
Category 3	313.1229	136.8601	32.6599	0.9672	4.8431

Company Name	NexCOBOT Taiwan Co., Ltd.	DIVIOTEC INC.	Nex Computers, Inc.	NEXCOM Shanghai Co., Ltd	NEXCOM Surveillance Technology Corp.
Category 1	9.9827	2.0506	27.5933	0.0000	0.6909
Category 2	28.3793	11.1525	19.8861	8.9412	10.4251
Category 3	28.4216	4.4742	63.1634	8.8370	1.2791

Company Name	CHONGQING NEXGOL TECHNOLOGY CO.,LTD	CHONGQING NEXRAY TECHNOLOGY Co., Ltd.	NEXCOM Japan Co.,Ltd.
Category 1	2.2823	5.9624	0.0000
Category 2	4.3953	13.7180	17.4911
Category 3	4.7054	0.3171	6.3654

NEXCOM Group Total Emissions: 4,886.277 metric tons CO_2e /year

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

Company Name	Item	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3	Total
NEXCOM International Co., Ltd.	Emission equivalent (tCO_2e/ year)	52.1719	13.5456	1.4614	0.0000	0.0000	0.0000	0.0000	67.1789
	Gas proportion (%)	77.66%	20.16%	2.18%	0.00%	0.00%	0.00%	0.00%	100.00%
NexAIoT Co., Ltd.	Emission equivalent (tCO_2e/ year)	18.5240	0.1407	0.4925	0.0000	0.0000	0.0000	0.0000	19.1572
	Gas proportion (%)	96.69%	0.73%	2.57%	0.00%	0.00%	0.00%	0.00%	100.00%
GREENBASE TECHNOLOGY CORP.	Emission equivalent (tCO_2e/ year)	13.9662	0.1406	0.4401	0.0000	0.0000	0.0000	0.0000	14.5469
	Gas proportion (%)	96.01%	0.97%	3.03%	0.00%	0.00%	0.00%	0.00%	100.00%
EMBUX TECHNOLOGY CO., LTD.	Emission equivalent (tCO_2e/ 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%
TMR Technologies Co., Ltd.	Emission equivalent (tCO_2e/ 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%
NexCOBOT Taiwan Co., Ltd.	Emission equivalent (tCO_2e/ year)	9.5842	0.0965	0.3020	0.0000	0.0000	0.0000	0.0000	9.9827
	Gas proportion (%)	96.01%	0.97%	3.03%	0.00%	0.00%	0.00%	0.00%	100.00%
DIVIOTEC INC.	Emission equivalent (tCO_2e/ year)	1.9688	0.0198	0.0620	0.0000	0.0000	0.0000	0.0000	2.0506
	Gas proportion (%)	96.01%	0.97%	3.03%	0.00%	0.00%	0.00%	0.00%	100.00%
Nex Computers, Inc.	Emission equivalent (tCO_2e/ year)	27.5647	0.0145	0.0142	0.0000	0.0000	0.0000	0.0000	27.5933
	Gas proportion (%)	99.90%	0.05%	0.05%	0.00%	0.00%	0.00%	0.00%	100.00%
NEXCOM Shanghai Co., Ltd	Emission equivalent (tCO_2e/ 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%
NEXCOM Surveillance Technology Corp.	Emission equivalent (tCO_2e/ year)	0.6909	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6909
	Gas proportion (%)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
	Emission equivalent (tCO_2e/ year)	2.2823	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.2823

CHONGQING NEXGOL TECHNOLOGY CO.,LTD	Gas proportion (%)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CHONGQING NEXRAY TECHNOLOGY Co., Ltd.	Emission equivalent (tCO_2e/ year)	5.9624	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	5.9624
	Gas proportion (%)	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
NEXCOM Japan Co., Ltd.	Emission equivalent (tCO_2e/ 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%
NEXCOM Group Total	Emission equivalent (tCO_2e/ year)	132.7154	13.9577	2.7724	0.0000	0.0000	0.0000	0.0000	149.4454
	Gas proportion (%)	88.81%	9.34%	1.86%	0.00%	0.00%	0.00%	0.00%	100.00%

5. Greenhouse Gas Reduction Measures and Internal Performance Tracking

In 2025, the Company implemented two greenhouse gas reduction measures, achieving a total reduction of 3.2445 tCO_2e/year. Compared with the total emissions of 5,279.7381 tCO_2e/year in the 2024 base year, emissions were reduced by 0.06%. The Company will continue to promote emission reduction initiatives and optimize improvement measures in the future.

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 " ARES 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.

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    https://www.icao.int/environmental-protection/CarbonOffset/Pages/default.aspx
29. ANA CO_2 排出量の計算
    https://www.ana.bluedotgreen.co.jp/jp/home
30. Ministry of Environment – Greenhouse Gas Inventory Guidelines
31. Ministry of Environment – Uncertainty Assessment Guidelines
32. IPCC good practice guidance and uncertainty management in national greenhouse gas inventories, 2000

OPINION STATEMENT

Greenhouse Gas Verification Opinion
2025 Greenhouse Gas Emissions Information

NEXCOM International Co., Ltd.

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

Has completed the verification according to ISO 14064-3:2019 and meets the following standard requirements

ISO 14064-1：2018

Direct emissions
149.4453 tonnes of CO_2e
Indirect emissions
4,736.8316 tonnes of CO_2e
Direct emissions and indirect emissions
4,886.277 tonnes of CO_2e

Opinion No.: ARES/TW/F2605734G
Date: 2026-05-07
Version: 01

The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

Authorized by :

ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

【The GHG emission of each category reported organization be verified】

Category	GHG Emissions (Unit: tonnes CO_2e)	Assurance level
Category1	149.4453	Reasonable assurance level
Category2	4,130.8152	Reasonable assurance level
Category3	606.0164	Limited assurance level
Category4	NS	N/A
Category5	NS	N/A
Category6	NS	N/A
Direct emissions and indirect emissions	4,886.277	

*NS: Non significant; N/A: Not available

ARES International Certification Co., Ltd. (ARES) received the application from NEXCOM International Co., Ltd. (NEXCOM COMPANY) for ISO 14064-1:2018, and implements direct and indirect verification in accordance with ISO 14064-3:2019 requirements verification of greenhouse gas emissions, the period covered by greenhouse gas emissions is from January 1, 2025 to December 31, 2025, and the contents of the verification opinion are explained as follows:

Level of Assurance
ARES followed the inspection procedures in accordance with the verification criteria, and the evidence results showed that the greenhouse gas claims proposed by NEXCOM COMPANY met the regulations, did not violate the material difference threshold of 5%, and met the reasonable assurance level (Category1~2), limited assurance level (Category3~6).

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 and the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Scope
ARES confirmed that NEXCOM COMPANY has implemented in accordance with ISO 14064-1:2018 Greenhouse Gases - Part 1: Quantification and Reporting of Greenhouse Gas Emissions and Removals at the Organizational Level with Guidelines with relevant standard requirements to propose the compliance of the GHG emissions from human activities within the organization boundary and operation scope. The above-mentioned assurance opinions based on the ISO 14064-3:2019 guidelines include the following content:

(1) GHG Inventory period：From 2025/01/01 to 2025/12/31.

(2) Verification of site：

Name of site	Address of site
• NEXCOM International Co., Ltd.	• 9F, 10F, 11F, 12F, 13F, 14F & 15F, No.920, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. • 7F, No.926,928,930,932 Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. • 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 Road, Guishan Dist., Taoyuan City 333, Taiwan, R.O.C.

	• No. 423, Taishan Rd., Yilan City, Yilan County 260, Taiwan, R.O.C. • 15F.-1, No. 21, Yixin 2nd Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan ,R.O.C.
• NexAIoT Co., Ltd.	• 13F, No.922, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. • 5F, No.930, Zhongzheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. • 16F., No. 250, Sec. 2, Chongde Rd., Beitun Dist., Taichung City 406, Taiwan ,R.O.C.
• GREENBASE TECHNOLOGY CORP.	• 13F, No.922, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C. • 7F., No. 252, Sec. 2, Chongde Rd., Beitun Dist., Taichung City 406, Taiwan ,R.O.C.
• EMBUX TECHNOLOGY CO., LTD. • TMR Technologies Co., Ltd. • NexCOBOT Taiwan Co., Ltd.	• 13F, No.916, Chung-Cheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
• NexCOBOT Taiwan Co., Ltd. Office B	• 8F., No. 661, 663, Bannan Rd., Zhonghe Dist., New Taipei City 235, Taiwan, R.O.C.
• DIVIOTEC INC.	• 29F.-1, No. 97, Sec. 4, Chongxin Rd., Sanchong Dist., New Taipei City 241, Taiwan, R.O.C.
• NEXCOM Shanghai Co., Ltd.	• Room 406, Building C, No 154 , Lane 953, Jianchuan Road, Minhang District, Shanghai, 201108, China
• NEXCOM Surveillance Technology Corp.	• South Block B, Floor 8, Building B3,Xiufeng lndustrial Zone, GanKeng community, Buji Street, LongGang District, ShenZhen, 518112, China
• CHONGQING NEXGOL TECHNOLOGY CO.,LTD. • CHONGQING NEXRAY TECHNOLOGY Co., Ltd.	• 1st Building, NO.999, Xingguang Ave., Yongchuan Dist., Chongqing City, China
• Nex Computers, Inc.	• Office: 46665 Fremont Blvd., Fremont, CA 94538, USA • Factory: 41300 Boyce Rd, Fremont, CA 94538, USA
• NEXCOM Japan Co., Ltd.	• 2F & 9F, Tamachi Hara Bldg., 4-11-5, Shiba Minato-ku, Tokyo, Japan

(3) Verify the types of greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3), and refer to the newest public GHG list by IPCC.

(4) The global warming potential (GWP) calculated by the quantitative calculation of greenhouse gas emissions refers to the global warming potential value of the AR 6 assessment report of IPCC 2021.

(5) the electricity emission coefficient refer to the followings :
(5.1) NEXCOM (Headquarters), Sanmin Plant, Yilan Office, Kaohsiung Office; subsidiaries NexAIoT Co., Ltd. (Zhonghe, Taichung), GREENBASE TECHNOLOGY CORP. (Zhonghe, Taichung), EMBUX TECHNOLOGY CO., LTD., and TMR Technologies Co., Ltd.; sub-subsidiaries NexCOBOT Taiwan Co., Ltd. and DIVIOTEC INC. Their power emission coefficients are based on the Ministry of Economic Affairs Energy Bureau's announcement of 0.474 tCO_2e/MWh for 2024;
(5.2) Huaya Power provides a 2025 power emission coefficient of 0.8950234186 tCO_2e/MWh;
(5.3) the US subsidiary: Nex Computers, Inc.'s power emission coefficient is based on the power generator's 2023 Power Content Label - Ava Community Energy report of 0.1678291769 tCO_2e/MWh;
(5.4) the China subsidiaries: the Ministry of Ecology and Environment's General Office's Climate Letter [2023] No. 43, 2022, lists the national power grid average emission factor as 0.5703 tCO_2e/MWh;

(5.5) The Japan subsidiary uses the "Emissions Coefficient for Electricity Businesses - National Average Coefficient" from the Ministry of the Environment's announcement dated January 9, 2026: 0.423000000 tCO_2e/MWh.

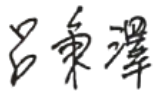
Materiality
ARES implements a third-party impartial, independent and objective verification of GHG claims disclosure information and on-site corroboration to ensure reporting information comply with the standards of accuracy, completeness, consistency and transparency, the content of which contains errors or omissions. The threshold for material difference is 5%, and the verification process includes document review, pre-trip assessment, sampling plan, evidence search collect the information needed to verify the declaration and ensure the accuracy of GHG emissions.

Confidentiality
This report and its attachments may contain confidential information belonging to NEXCOM COMPANY, and other individuals, groups or companies are prohibited from copying or distributing it without the written consent of NEXCOM COMPANY.

Avoidance of Conflict of Interest
The contents of this report and its attachments are in full compliance with the standard methods and procedures of the competent authority and conduct inspections in a fair and honest manner. There is no falsehood. If there is any violation, in addition to being jointly and severally liable for the losses suffered by the government agency, it will also accept administrative sanctions and criminal penalties as ordered by the competent authority.
ARES has no financial investment relationship with the inspected unit, and complies with the requirements of the competent authority to avoid conflicts of interest. If there are any violations of the aforementioned facts, which are verified by the competent authority, this report and the contents of the attachments are willing to accept the decision of the competent authority as invalid.

Verification Team
Above opinion coincide with ARES verifier group with fairness and impartiality, and aim at the GHG emission from January 1, 2025 to December 31, 2025 of NEXCOM COMPANY.

ARES Lead Verifier：



Remarks: This verification opinion complies with the requirements of the ARES greenhouse gas verification service terms. The content of the opinion is prepared by ARES International Certification Co., Ltd. based on the verification results of greenhouse gas claims, and is issued after the customer's consent. This opinion is not used to relieve the client from the responsibility of complying with the articles of association, national or local laws, and any published international guidelines; the client and ARES are independent entities, and the client is not bound by ARES represent it against other organizations.