

Independent Verification Opinion

Verification Opinion No.:
C678316-2023-AG-TWN-DNV-Rev.1

Issued Place:
Taipei

Issued Date:
07 June, 2024

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2023) of

VISERA TECHNOLOGIES COMPANY LTD.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by VISERA TECHNOLOGIES COMPANY LTD. ('the Organization') to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2023) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the area: No. 12, Dusing Rd. 1, Hsinchu Science Park, 30078, Taiwan, R.O.C.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix A.

Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

Verification Opinion

It is DNV's opinion that the Inventory Report (2023), which was published on April 2024 is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2023) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified and tested using agreed-upon procedures, AUP, defined in Inventory Report.

Also, the GHG information as stated in Appendix B has been verified during the process.

Jesse Wu
GHG Verifier



Place and date:
Taipei, 07 June, 2024

For the issuing office:

DNV Business Assurance Co., Ltd.
29Fl., No. 293, Sec. 2, Wenhua Rd.,
Banqiao District, New Taipei City
220, Taiwan



Management Representative



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Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1 January, 2023 to 31 December, 2023, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

Financial Control Operational Control Equity Share

GHGs Verified

CO₂ CH₄ N₂O HFC_s PFC_s SF₆ NF₃

The Quantification of GHG emissions:

Category		Emission (ton CO ₂ e)
Category 1	Direct GHG emissions and removals	4,399.0892
1.1	Stationary combustion emissions	2,639.9992
1.2	Mobile emissions	5.9113
1.3	Industry process	1,045.9373
1.4	Fugitive emissions	707.2414
Category 2	Indirect GHG emissions from imported energy	37,135.1165
2.1	Indirect emissions from imported electricity	37,135.1165
Category 3	Indirect GHG emissions from transportation	1,162.9043
3.1	Emissions from upstream transport and distribution for goods	50.2327
3.2	Emissions from downstream transportation and distribution of goods	140.2700
3.3	Emissions from employee commuting	972.4016
Category 4	Indirect GHG emissions from products used by an organization	19,320.4165
4.1	Purchased goods and services (including purchased energy and fuels)	11,656.3359
4.3	Emissions from the disposal of solid and liquid waste	380.7805
4.5	Fuel- and energy related activities(not included in cat. 1 or cat. 2)	7,283.3001
Category 5	Indirect GHG emissions associated with the use of products from the Organization	2,927.7736
5.2	Downstream leased assets	2,927.7736
Total		64,945.3001

(The Imported Energy Indirect Emissions was calculated based on 2022 electricity emission factor of 0.495 kg CO₂-e/kwh, which was announced by Administration of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been chosen and correctly referred by the Organization.)

The Company avoids carbon emissions from electricity and nature gas usages of all office buildings, 1,879,087 kWh and 21,119.7 cubic meters respectively in 2023 by :

-purchasing 13,903,000 kWh renewable energy electricity together with its certificate T-RECs, equal to avoiding 6,881.985 tonnes CO₂e emission in 2023.

-purchasing 50 Verified Emission Reductions (VERs) from Gold Standard (B-80601119) equal to 50 tonnes of CO₂ emissions.

Verification Opinion

unmodified modified adverse

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

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DNV ZNATW-OP-F50, Rev.12, 2024-4

Appendix to Verification Opinion No. C678316-2023-AG-TWN-DNV-Rev.1

APENDIX A

The organization boundary of report:

Plant	Address	Category 1 (Ton CO ₂ e)	Category 2 (Ton CO ₂ e)	Category 3 (Ton CO ₂ e)	Category 4 (Ton CO ₂ e)	Category 5 (Ton CO ₂ e)
Total Emissions of GOLDSUN BUILDING MATERIALS CO., LTD.		4,399.0892	37,135.1165	1,162.9043	19,320.4165	2,927.7736
新竹廠 HSINCHU PLANT	新竹市東區篤行一路 12 號 No. 12, Dusing Rd. 1, Hsinchu Science Park, 30078, Taiwan, R.O.C.	3,734.4282	26,471.6285	985.6356	15,719.0382	2,927.7736
龍潭廠 LONGTAN PLANT	桃園市龍潭區龍園一路 89 號 No. 89, Longyuan 1st Rd., Longtan Dist., Taoyuan City 32542, Taiwan, R.O.C.	664.6610	10,663.4880	177.2687	3,601.3783	-

APENDIX B

The Reporting Boundary of GOLDSUN BUILDING MATERIALS CO., LTD. Greenhouse Gas Inventory Management Report (2023)

Indirect emissions verification procedures:

Category	Subcategory	Verification Procedures
Category 2	2.1 Imported electricity	-Bill and invoice from suppliers (TPC)
Category 3	3.1 Upstream transportation and distribution	-Transportation distance of purchased goods including land transport, air transport
	3.2 downstream transportation and distribution	-Waste transportation distance from VisEra to treatment site.
	3.3 employee commuting	-Employee commuting includes transportation modes such as cars, motorcycles, and public transportation.
Category 4	4.1 Upstream purchased goods transportation and distribution	- Annual purchases of raw materials, equipment, consumables - with part numbers
	4.3 Waste treatment and transportation	- Waste treatment and transportation
	4.5 Fuel and energy-related activities (excluding Categories 1 and 2)	-Deducting inventory of annual greenhouse gas emissions from Categories 1 and 2
Category 5	Indirect GHG emissions associated with the use of products from the organization	Downstream leased assets-inventory of category 1 and 2 greenhouse gas emissions emitted by leased assets to other businesses in the year.
Category 6*	Indirect GHG emissions from other sources	Not Significant Emissions

NOTE: Category 6 were evaluated as Not Significant Emissions base on VISERA TECHNOLOGIES COMPANY LTD.'s significant emission identification process reported in GHG inventory report.