

Greenhouse Gas Emission and Removal Verification Statement

M31 Technology Corporation

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

9F., No. 6 & No.8, Taiyuan 2nd St., Zhubei City, Hsinchu County 302082 , Taiwan (R.O.C.)

4F., No. 657, Bannan Rd., Zhonghe Dist., New Taipei City 235030 , Taiwan (R.O.C.)

Verification on APR. 03, 12, 2024 in accordance with ISO 14064-3:2019 and qualification granted:

ISO 14064-1:2018

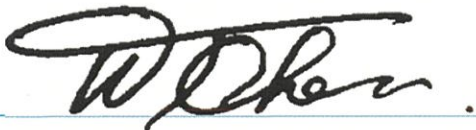
Greenhouse gas emission information:

Direct emissions (Category 1): 1,509.7777 metric tonnes of CO₂ equivalent (CO₂e);

Indirect emissions (Category 2): 1,541.0617 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, 2023 to December 31, 2023.
- ❖ 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. 03, 2024

Latest Issued Date: MAY. 03, 2024

- ❖ Types of greenhouse gases reported include CO₂、CH₄、N₂O and HFCs.
- ❖ Emission factors: The Power emission factor of 2023 is 0.495 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. Therefore GREAT thought the verified information are 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-26).
- ❖ The organization reported the following data on greenhouse gas emissions and removals between January 1, 2023 and December 31, 2023:

 Unit: metric tonnes CO₂e

Reporting boundary category		Notes	Greenhouse gas emission
Category 1: Direct greenhouse gas emissions and removals			1,509.7777
1.1	Direct emissions from stationary combustion		0
1.2	Direct emissions from mobile combustion	Official vehicle oil (gasoline)	0
1.3	Direct process emissions and removals from industrial processes		0
1.4	Direct and temporary release of greenhouse gases by human activities	Refrigerant for air conditioners, refrigerators, water dispensers official car and environmental chamber Septic tank	1509.7777
1.5	Direct emissions and removals from land use, land use change and forestry		0
Category 2: Indirect greenhouse gas emissions generation from imported energy			1,541.0617
2.1	Indirect emissions from imported electricity	Outsourced electricity.	1541.0617
2.2	Indirect emissions from imported energy		0
Category 3: Indirect greenhouse gas emissions from transportation			123.5701
3.1	Emissions from upstream transport and distribution for goods	Upstream raw material transportation	NA*
3.2	Emissions from downstream transport and distribution for goods	Product transportation Waste Transportation	0.2083
3.3	Emissions from employee commuting		82.3191
3.4	Emissions from client and visitor transportation vehicle		NS*
3.5	Emissions from business travel	Business travel- high-speed rail, plane, taxi and Personal car for official use.	41.0427
Category 4: Indirect greenhouse gas emissions from products used by the organization			NA*
4.1	Indirect greenhouse gas emissions from goods purchased by an organization	Purchasing paper for printing	NA*
		Upstream mining and transmission and distribution of electricity	NA*
4.2	Indirect greenhouse gas emissions from capital goods		NA*
4.3	Indirect greenhouse gas emissions from the disposal of solid and liquid waste	General waste disposal	NA*

4.4	Indirect greenhouse gas emissions from the use of assets		NA*
4.5	Indirect greenhouse gas emissions from the use of services that are not described in the above subcategories		NS*
Category 5: Indirect greenhouse gas emissions associated with the use of products from the organization			NA*
5.1	Emissions or removals from the use stage of the product		NA*
5.2	Emissions from downstream leased assets		NA*
5.3	Emission from end-of-life stage of the product		NA*
5.4	Emission from investment		NA*
Category 6: Indirect greenhouse gas emissions from other sources			NA*
Direct removals			NA*
Annual total storage volume			NA*
Carbon financial instrument			NA*

NA*, NS *: excluded from the calculation for the above

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

Client or organization name	Address	Subcategory
M31 Technology Corporation 円星科技股份有限公司	9F., No. 6 & No.8, Taiyuan 2nd St., Zhubei City, Hsinchu County 302082, Taiwan (R.O.C.) 302082 新竹縣竹北市台元二街6 & 8號9樓	1.4, 2.1, 3.2,3.3,3.5,
	4F., No. 657, Bannan Rd., Zhonghe Dist., New Taipei City 235030, Taiwan (R.O.C.) 235030 新北市中和區板南路657號4樓	1.4, 2.1