

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2022 of

Dongguan Primax Electronic & Telecommunication Products Ltd.

No. 135, Keji East Road, Shijie Town,
Dongguan City, Guangdong Province, P.R. China



has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2018

Direct emissions

1,911.1728 tonnes of CO₂e

Indirect emissions

504,043.1034 tonnes of CO₂e

Direct emissions and indirect emissions

505,954.276 tonnes of CO₂e

Authorized by



Stephen Pao

Knowledge Deputy General Manager

Date: 25 May 2023

Version 1

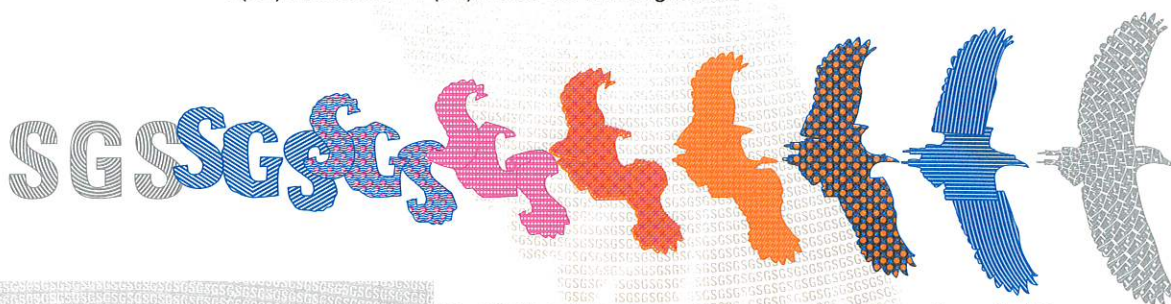
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Statement TW23/00163GG, continued

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories		Description	Location-based	Market-based
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	1,911.1728	
Indirect emissions	Imported energy	Indirect emissions from imported electricity	27,272.2781	12,729.6281
	Transportation	Indirect emissions from upstream transport and distribution of martial	486.1497	
		Indirect emissions from downstream transport and distribution of goods	6.6184	
		Indirect emissions from Business Travel	213.6348	
	Products used by an organization	Indirect emissions of raw materials and consumables related to production and purchase in the factory	197,459.5244	
		Indirect emissions from waste outsourcing treatment and transportation	9.2869	
	Associated with the use of products from the organization	Indirect emissions from product use	278,595.6110	
	Other sources	No significant emissions	NA	
Direct emissions and indirect emissions			505,954.276	491,411.626
Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Primax_DG	I-REC	Wind/China	27,272.2781	12,729.6281

Statement TW23/00163GG, continued

SGS has been contracted by Primax Electronics Ltd. (hereinafter referred to as “Primax”), No. 669, Ruey Kuang Road, Neihu, Taipei, Taiwan, R.O.C. for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by Dongguan Primax Electronic & Telecommunication Products Ltd. (hereinafter referred to as “Primax_DG”), No. 135, Keji East Road, Shijie Town, Dongguan City, Guangdong Province, P.R. China, in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2022 to 31 December 2022.

Roles and responsibilities

The management of Primax_DG is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS’s responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2022 to 31 December 2022.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006 in the period 16 February 2023 to 30 March 2023. The verification was based on the verification scope, objectives and criteria as agreed between Primax and SGS on 26 September 2022.

Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.

Scope

Primax has commissioned an independent verification by SGS Taiwan of reported GHG emissions of Primax_DG arising from the registration covers design and manufacture of input devices, mouse, camera module, tablet, track pad, keyboard, keyboard module, web camera, optical film and touch module, system products, digital imaging products, print and facsimile function products, analog/digital data communications equipment, wireless analog/digital data communications equipment, mobile computing products, scanner, multi-function printer, automatic document feeder, automatic stapler, home office automatic products, blue tooth/portable & mobile device accessories, image accessories, power charger, telephone accessories, battery charger, audio products, smart remote product, IP cam, action cam, wireless audio amplifier, thermal printer, POS accessory, smart voice assistant, fingerprint module and automotive electronics & the registration covers manufacture and provision of SMT service of electronic components placement activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

- Title or description activities: GHG verification for Primax_DG in year 2022.
- Location/boundary of the activities:
 - No. 135, Keji East Road, Shijie Town, Dongguan City, Guangdong Province, P.R. China
- Physical infrastructure, activities, technologies and processes of the organization:
 - The registration covers design and manufacture of input devices, mouse, camera module, tablet, track pad, keyboard, keyboard module, web camera, optical film and touch module, system products, digital imaging products, print and facsimile function products, analog/digital data communications equipment, wireless analog/digital data communications equipment, mobile computing products, scanner, multi-function printer, automatic document feeder, automatic stapler, home office automatic products, blue tooth/portable & mobile device accessories, image accessories, power charger, telephone accessories, battery charger, audio products, smart remote product, IP cam, action cam, wireless audio amplifier, thermal printer, POS accessory, smart voice assistant, fingerprint module and automotive electronics.
 - The registration covers manufacture and provision of SMT service of electronic components placement.

Statement TW23/00163GG, continued

- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by Primax_DG.
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: IPCC Guideline 2006, China standard GB/T 2589-2008.
 - Indirect emissions:
 - Electricity emission factor is 0.5703 T CO₂e/kkwh (Announced by the "Notice on Doing a Good Job in the Management of Greenhouse Gas Emission Reporting for Enterprises in the Power Generation Industry from 2023 to 2025" in 2022).
 - The secondary database has Ecoinvent 2.2 、Ecoinvent v3 and ICAO Carbon Emissions Calculator.
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2022 to 31 December 2022
- The version of inventory sheet: 08 April 2023
- The version of GHG assertion: 08 April 2023
- Intended user of the verification statement: Private

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

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018.

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Statement TW23/00163GG, continued

Conclusion

Primax_DG provided the GHG assertion based on the requirements of ISO 14064-1: 2018. The GHG information for the period 01 January 2022 to 31 December 2022 disclosing emissions of 253,045.329 metric tonnes of CO₂ equivalent and 0.0000 metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions	
Inventory categories	Description	Location-based	Market-based
Direct emissions	This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	1,911.1728	
Indirect emissions	Imported energy	27,272.2781	12,729.6281
	Transportation	486.1497	
		6.6184	
		213.6348	
	Products used by an organization	197,459.5244	
		9.2869	
	Associated with the use of products from the organization	278,595.6110	
	Other sources	NA	
Direct emissions and indirect emissions		505,954.276	491,411.626

Statement TW23/00163GG, continued

Primax_DG purchased 25,500 Renewable Energy Certificate(s) in 2022. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO₂e

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Primax_DG	I-REC	Wind/China	27,272.2781	12,729.6281

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions of category 1 and category 2, and limited level of assurance of category 3 till category 6 for the period 01 January 2022 to 31 December 2022 are fairly stated.

We conducted our verification with regard to the GHG assertion of Primax_DG which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Statement TW23/00163GG, continued

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This statement shall be interpreted with the GHG assertion of Primax_DG as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2022 of clients.

Lead Verifier:

kyle Lu.

Verifier:

Steve Hsieh

Aiden Tseng

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at Dongguan Primax Electronic & Telecommunication Products Ltd., No. 135, Keji East Road, Shijie Town, Dongguan City, Guangdong Province, P.R. China. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.