



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Moxa Inc.
No. 3, Sec. 4, New Taipei Blvd.
Xinzhuang Dist.
New Taipei City
242032
Taiwan (R.O.C.)

四零四科技股份有限公司
新北市
新莊區
新北大道四段3號(代表號)
242032

Holds Statement No: GHGEV 796790

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Moxa Inc. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 676.3090 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 3,425.5862 tonnes of CO₂ equivalent.
- Moxa Inc. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2023 is 0.494 kgCO₂ per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			676.3090
1.1	Stationary combustion		9.0714
1.2	Mobile combustion		0.0000
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		667.2376
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			3,425.5862
2.1	Indirect emissions from imported electricity	location-based approach	3,425.5862
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

Validation

- BSI stated that it had not found any evidence to indicate that the assumptions, methods, and limitations that we cited in the statement did not provide a reasonable basis for our projections or forecasts.
- Based on BSI examination of the evidence, nothing comes to our attention which causes us to believe that these assumptions do not provide a reasonable basis for the forecast.
- The forecast is properly on the basis of the assumption, actual results are likely to be different from the forecast since anticipated events frequently do not occur as expected the variation may be material.

EMISSIONS		Notes	tonnes CO ₂ e
Category 5: indirect GHG emissions associated with the use of products from the organization			128,630.0387
5.1	Emissions or removals from the use stage of the product	<ol style="list-style-type: none"> 1. Direct use-phase emissions 2. Emission factor of electricity of each country is acquired from Lowcarbonpower.org 3. Acquire country and shipping amount from "Product distribution data in SAP" 4. Product using scenario is set to full load operated 24 hrs and 5 years(same as warranty) 	128,630.0387

Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				20,110.2431
3.1	Emissions from upstream transport and distribution for goods	<ul style="list-style-type: none"> • Use the Distance-based method • Weight data from cat. 4.1 result. • Acquire transportation distance from Google map (Shortest distance) \ Great circle mapper \ Searate 	Land transportation : 122,767.2323 tkm Air transportation : 113,637.8568 tkm Marine transportation : 130,083.2117 tkm	124.9094

<p>3.2</p>	<p>Emissions from Downstream transport and distribution for goods</p>	<ul style="list-style-type: none"> • Use the Distance-based method • Acquire data from SAP system. Excludes non-physical product \ expense \ shipment with non-"80xxxxxx" order number and weight data is unavailable in Material (Level 1) and Goods in process (Level 3). <ul style="list-style-type: none"> • Acquire transportation distance from Google map (Shortest distance) \ Great circle mapper \ Searate 	<p>Land transportation :</p> <p>Material (Level 1) :</p> <p>282,076.3864 kg</p> <p>10,819.7047 tkm</p> <p>Goods in process (Level 3) :</p> <p>527.3820 kg</p> <p>25.7349 tkm</p> <p>Products (Level 9) :</p> <p>1,026,617.2422 kg</p> <p>29,862.4707 tkm</p> <p>Air Transportation:</p> <p>Material (Level 1) :</p> <p>152705.4625 kg</p> <p>1,495,379.5071</p> <p>Goods in process (Level 3) :</p> <p>139.2380 kg</p> <p>1,135.9298 tkm</p> <p>Products (Level 9) :</p> <p>799,276.7201 kg</p> <p>4,043,342.0468 tkm</p> <p>Marine transportation</p> <p>Material (Level 1) :</p> <p>524.6973 kg</p> <p>4773.6891 tkm</p> <p>Goods in process (Level 3) :</p> <p>148.4600 kg</p> <p>1,700.9719 tkm</p> <p>Products (Level 9) :</p> <p>78,620.4560 kg</p> <p>956,020.3667 tkm</p>	<p>17,887.7484</p>
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3.3	Emissions from Employee commuting	Use the distance-based method, gather activity data from "Employee communicating Questionnaire"	MRT : 10,624.9882 pkm Bus : 1,612.1495pkm Train : 1,382.6646pkm Motorcycle : 7,232.8790 pkm Electrical Motorcycle : 821.7574 pkm Coach Bus : 9,254.8998 pkm Car : 23,575.6069 pkm Eletrical car : 736.2532 pkm	1,713.8969
3.5	Emissions from Business travels	Use the Spend-based method, gather activity data from company ERP system	Car : 135,247 pkm Air plane : 368.135 tCO ₂ e	383.6884



Category 4: indirect GHG emissions from products used by organization			60,041.9771	
4.1	Emissions from Purchased goods	<ul style="list-style-type: none"> • Goods: Use the supplier-specific method • Outsourcing: Use supplier's GHG inventory result Energy & Fuel: Use the Average-data method	Passive parts : 22,016.4069 kg BO mechanical parts : 68,912.0997 kg Memory : 16,722.6522 kg BO peripheral parts : 28,053.4188 kg Main Parts : 37,310.0337 kg PCB : 133,687.4060 kg Mechanical : 567,726.7103 kg Accessory : 82,914.7447 kg Packing : 580,448.9497 kg Outsourcing module : 11,669.4454 kg Outsourcing services : 2,298.9059 tCO2e Water : 19,089,000 L Electricity : 6,934,385 kWh Diesel : 210 L Natural Gas : 4,531 M3	60,017.7013

4.3	Emissions from the disposal of solid and liquid waste	<ul style="list-style-type: none"> Use the waste-type-specific method for Waste weight Use the Distance-based method for waste transportation 	Waste weight : D-1801 : 31.1400 t D-2527 : 15.5975 t Recycled waste : 33.5350 t Waste transportation : General wates : 1,747.5840 tkm Industrial waste : 1,609.5565 tkm Recycled waste : 1,509.0800 tkm	24.2759
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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
MOXA INC. (Bade) No. 1111, Heping Rd., Bade Dist., Taoyuan City, 334004 Taiwan (R.O.C.) 四零四科技股份有限公司八德廠 334004 桃園市八德區和平路 1111 號	The Greenhouse Gas Emissions with the MOXA INC. (Bade) of MOXA INC. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 631.4450 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 1,615.6764 tonnes of CO ₂ equivalent.
MOXA INC. (HonHui) 12F., 13F., 14F., No. 3, Sec. 4, New Taipei Blvd., Xinzhuang Dist., New Taipei City 242032 Taiwan (R.O.C.) 四零四科技股份有限公司宏匯辦公室 242032 新北市新莊區新北大道四段 3 號 12, 13, 14 樓	The Greenhouse Gas Emissions with the MOXA INC. (HonHui) of MOXA INC. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.0000 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 868.5310 tonnes of CO ₂ equivalent.
MOXA INC. (iTower) 22F., 23F., 26F., No. 555, Siyuan Rd., Xinzhuang Dist., New Taipei City 242034 Taiwan (R.O.C.) 四零四科技股份有限公司 i-Tower 辦公室 242034 新北市新莊區思源路 555 號 22, 23, 26 樓	The Greenhouse Gas Emissions with the MOXA INC. (iTower) of MOXA INC. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 44.1906 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 278.3132 tonnes of CO ₂ equivalent.
MOXA INC. (CoC lab) 1F., No. 8, Ln. 129, Sec. 2, Guangfu Rd., Sanchong Dist., New Taipei City 241020 Taiwan (R.O.C.) 四零四科技股份有限公司 CoC lab 241020 新北市三重區光復路二段 129 巷 8 號 1F	The Greenhouse Gas Emissions with the MOXA INC. (CoC lab) of MOXA INC. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.6734 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 663.0656 tonnes of CO ₂ equivalent.

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