



# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Moxa Inc.  
13F., 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  
臺灣  
新北市  
新莊區  
新北大道四段3號13樓  
242032

Holds Statement No: GHGEV 796789  
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, validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Moxa Inc. for the period from 2022-01-01 to 2022-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 120.8972 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 3,091.0013 tonnes of CO<sub>2</sub> 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

Originally Issue: 2023-12-05

Latest Issue: 2023-12-05

Page: 1 of 4

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Verification 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 2022-01-01 to 2022-12-31 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 2022 is 0.495 kgCO<sub>2</sub> per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			120.8972
1.1	Stationary combustion		8.2974
1.2	Mobile combustion		0.0000
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		112.5998
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			3,091.0013
2.1	Indirect emissions from imported electricity	location-based approach	3,091.0013
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-

Originally Issue: 2023-12-05

Latest Issue: 2023-12-05

Page: 2 of 4

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2022-01-01 to 2022-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				7,496.7111
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Refer to report	199.6556
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Road: 1.0300 tCO <sub>2</sub> e Road + Air: 5,381.9214 tCO <sub>2</sub> e Road + Sea: 99.2322 tCO <sub>2</sub> e	5,489.9406
3.3	Emissions from Employee commuting	Estimate based on employee personnel information	Motorcycle: 1,833,240.77 pkm Car: 5,280,044.08 pkm Bus: 2,032,938.34 pkm	1,548.2759
3.5	Emissions from Business travels	Estimated based on business travel expenses	Car: 89,608.7667 pkm Airplane: 792,619 pkm	258.8390
Category 4: indirect GHG emissions from products used by organization				165,799.8886
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Refer to report	165,775.6511
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Total: 85.4335 tonnes	24.2375

Originally Issue: 2023-12-05

Latest Issue: 2023-12-05

Page: 3 of 4

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Holdings Statement No: GHGEV 796789

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy (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 臺灣桃園市 八德區和平路 1111 號	The Greenhouse Gas Emissions with MOXA INC. (Bade) for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 93.6422 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 1,552.0230 tonnes of CO <sub>2</sub> 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 臺灣新北市 新莊區新北大道四段 3 號 12, 13, 14 樓	The Greenhouse Gas Emissions with MOXA INC. (HonHui) for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 0.0000 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 786.4317 tonnes of CO <sub>2</sub> 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 臺灣新北市 新莊區思源路 555 號 22, 23, 26 樓	The Greenhouse Gas Emissions with MOXA INC. (iTower) for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 26.4315 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 64.2228 tonnes of CO <sub>2</sub> equivalent.
MOXA INC. (CoC lab) 1F., No. 8, Ln. 129, Sec. 2, Guangfu Rd. Sancong Dist., New Taipei City 241020, Taiwan (R.O.C.) 四零四科技股份有限公司 CoC lab 241020 臺灣新北市 三重區光復路二段 129 巷 8 號 1F	The Greenhouse Gas Emissions with MOXA INC. (CoC lab) for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 0.8234 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 688.3237 tonnes of CO <sub>2</sub> equivalent.

Originally Issue: 2023-12-05

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Page: 4 of 4

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