

# OPINION

## Greenhouse Gases Verification Opinion ISO 14064-1 : 2018

Gives to  
**COMCHIP TECHNOLOGY CO., LTD.**  
Office Address  
**No. 586, Jianguo Rd., Yingge Dist.,  
New Taipei City 239, Taiwan**

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019.  
(detailed information please refer to next page)

Report Year	: 2023	
Greenhouse Gases		
Direct Emissions	: 43.4659	CO2-e Tonnes/ year
Energy Indirect Emissions(Category2)	: 1,705.5274	CO2-e Tonnes/ year
Other Indirect Emissions (Category3-6)	: 595.3404	CO2-e Tonnes/ year
Sum	: 2,344.334	CO2-e Tonnes/ year
Materiality	: 5%	
Reasonable Assurance	: Direct and Energy Indirect Emissions	
Limited Assurance	: Category3-6	

Opinion No.: GHG-253578040  
Version: V1.1  
Verify Date: 2025-03-06

Issue Date: 2025-04-23

Verification Body  
at TUV NORD Taiwan Co., Ltd.

TUV NORD Taiwan Co., Ltd.  
Room A1, 9F, No.333, Sec.2,  
Tun Hua S. Rd.  
Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

TUV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan [www.tuv-nord.com/tw/en](http://www.tuv-nord.com/tw/en)

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## Appendix to Opinion No. GHG-253578040

### ISO 14064-1 : 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as “TUV NORD”) has been contracted with Comchip Technology Co., Ltd. (hereinafter referred to as “Comchip”), No. 586, Jianguo Rd., Yingge Dist., New Taipei City 239, Taiwan for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019. In the GHG Opinion in the form of GHG report covering GHG emissions of the period 01, Jan., 2023 to 31, Dec., 2023.

**Roles and responsibilities**

The management of Comchip 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.

TUV NORD conducted a third party verification to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Opinion for the period year 2023.

**Level of Assurance**

The level of assurance agreed are that of reasonable assurance for category 1 and 2; Limited level assurance from category 3 to 6.

**Scope**

Verification of GHG emissions within the organization’s boundary and is based on ISO 14064-3:2019.

Location/Boundary of the activities:

Company	Address
Comchip Technology Co., Ltd.	No. 586, Jianguo Rd., Yingge Dist., New Taipei City 239, Taiwan
	4F-1 & 5F, No. 18, Lane 405, Jianguo Road, Yingge District, New Taipei City 239, Taiwan
	Rm. 3, 5, 6, 23F., Building A, No. 99, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 221, Taiwan

- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
- The IPCC 2021 AR6 GWP values are applied in the inventory.
- GHG information for the following period was verified on 20, Feb., 2025 to 06, Mar., 2025

The GHG emissions are described as below:

GHG emissions categorization		Description	GHG emission (tonnes of CO <sub>2</sub> e per year)
Direct Emissions/ Category 1		Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization.	43.4659
Energy Indirect Emissions	Category 2	Indirect GHG emissions from imported energy	1,705.5274
Indirect Emissions	Category 3	Indirect GHG emissions from transportation	241.9963
	Category 4	Indirect GHG emissions from products used by an organization	353.3441
	Category 5	Indirect GHG emissions associated with the use of products from the organization	Undisclosed
	Category 6	Other sources	Undisclosed
Direct Emissions and Indirect Emissions			2,344.334

The GHG emissions categorization are based on Annex B of ISO14064-1:2018.

Intended User of Verification Opinion: Organizations and customer use for their own reference.

### Confidentiality

The reports and appendix are not allowed to be edited, duplicated, or published without the clients' agreement.

### Avoidance of Conflict of Interest

The reports was verified with fairness and honestly.

### Verifiers Group

According as the above opinion were judgement by TUV NORD.

Verification Body  
at TUV NORD Taiwan Co., Ltd.

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