

Verification Statement of Material Flow Cost Accounting

**The material flow cost accounting declaration of
Motherboard**

has been verified by an independent review under the request by

GIGA-BYTE TECHNOLOGY CO., LTD.

Pingzhen 2 Plant

No.215, Nanping Rd., Pingzhen Dist.,
Taoyuan City, Taiwan (R.O.C.)

ISO 14051:2011

Authorized by



David Huang
Director

Date: 21 October 2018

Version 1

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SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,
New Taipei City 24803, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com



SGS has been commissioned by Industrial Technology Research Institute (hereinafter referred to as “ITRI”), No.195, Sec. 4, Zhongxing Rd., Zhudong Township, Hsinchu County, Taiwan (R.O.C.) for the verification the material flow cost accounting as provided by GIGA-BYTE TECHNOLOGY CO., LTD. Pingzhen 2 Plant (hereinafter referred to as “GIGA-BYTE Pingzhen 2 Plant”), No.215, Nanping Rd., Pingzhen Dist., Taoyuan City, Taiwan (R.O.C.) in accordance with ISO 14051:2011 against the requirements of

ISO 14051:2011

Scope and objective

The management of GIGA-BYTE Pingzhen 2 Plant is responsible for the material flow cost accounting for the apparatus mentioned above. The report described the material flow cost accounting analysis of the Motherboard. The objective of the verification was to provide an independent opinion on the materiality, completeness, accuracy and reliability of the information presented in the declaration.

- MFCA verification for Motherboard in 08 June 2018 to 16 June 2018.
 - Product Name: B36MD2V-00-10B
- Location/boundary of the activities:
 - GIGA-BYTE TECHNOLOGY CO., LTD. Pingzhen 2 Plant, No.215, Nanping Rd., Pingzhen Dist., Taoyuan City, Taiwan (R.O.C.)

Verification process and methodology

Our verification process covering review of relevant documents, interview the representatives of GIGA-BYTE Pingzhen 2 Plant with accountability for preparing the declaration, analysis of data, and information consolidated in the declaration. The data were verified for accuracy through examination of supporting information and crosschecking of accessible third party information.

Roles and responsibilities

The management of GIGA-BYTE Pingzhen 2 Plant is responsible for the organization’s material flow cost accounting analysis information system. The development and maintenance of the records and reporting procedures are sourcing from that system, including the calculation and determination of the material flow cost accounting analysis information and the reported the material flow cost accounting analysis.

It is SGS's responsibility to express an independent MFCA verification opinion on the material flow cost accounting analysis as provided in the the material flow cost accounting analysis for the period 08 June 2018 to 16 June 2018.

SGS conducted a third party verification of the provided MFCA assertion against the principles of ISO 14051:2011 in the period 06 September 2018 to 02 October 2018. The verification was based on the verification scope, objectives and criteria as agreed between ITRI and SGS on 28 May 2018.

Our opinion

It is the opinion of SGS Taiwan Ltd. that all data sampled during our verification were accurate and consistent with the supporting information reviewed. The information provided in the report was reliable in the presentation for the Motherboard.

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.

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 material flow cost accounting of GIGA-BYTE Pingzhen 2 Plant as a whole.

Above statements coincide with auditing process with fairness and impartiality, and aim at the material flow cost accounting analysis of clients.

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. The findings recorded hereon are based upon a verification performed by SGS. A full copy of this statement, the findings and the supporting the material flow cost accounting may be consulted at GIGA-BYTE TECHNOLOGY CO., LTD. Pingzhen 2 Plant, No.215, Nanping Rd., Pingzhen Dist., Taoyuan City, Taiwan (R.O.C.). 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.