

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Ardentec Corporation
No. 3, Gungye 3rd Rd.
Hukou Township
Hsinchu County
303036
Taiwan

欣銓科技股份有限公司
臺灣
新竹縣
湖口鄉
工業三路3號
303036

Holds Statement No: GHGEV 803559

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 Ardentec Corporation 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 2,492.9266 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 78,103.4753 tonnes of CO₂ equivalent.
- Ardentec Corporation 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: 2024-05-27

Latest Issue: 2024-05-27

Page: 1 of 4

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- 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			2,492.9266
1.1	Stationary combustion		12.8148
1.2	Mobile combustion		142.9651
1.3	Industrial processes (anthropogenic systems)	N/A	0
1.4	Fugitive (anthropogenic systems)		2,337.1467
1.5	Land use, land use change and forestry	N/A	0
Direct emissions in tonnes of CO ₂ e from biomass			0
Category 2: Indirect GHG emissions from imported energy			78,103.4753
2.1	Indirect emissions from imported electricity	location-based approach	78,103.4753
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC: 21SP0025-B023000011~ B023002583 (計 2,460 張) 22SP0025-B023000176~ B023008556 (計 2,110 張) 22SP0024-B023000060~ B023000383 (計 324 張) 22SP0104-B023000001~ B023000723 (計 723 張) 22SP0117-B023000001~ B023000303 (計 303 張) 22SP0118-B023000001~ B023000384 (計 384 張) 22SP0160-B023000121~ B023000264 (計 145 張) 23SP0122-B023000011~ B023015144 (計 2,185 張) 23SP0129-B023000011~ B023000740 (計 650 張)	9,284,000 kWh
		Power Purchase Agreements:	9,291,674 kWh
		market-based approach	73,513.3884
2.2	Indirect emissions from imported electricity	N/A	0
Indirect emissions from imported energy (steam, heating, cooling, and compressed air)		N/A	0

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				243,745.7073
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 1,758,599.6 tonne Road transport: 61,000,889.5 tkm Sea freight: 365,778.1 tkm	7,998.1986
3.2	Emissions from Downstream transport and distribution for goods		Goods Weight: 282,710.1 tonne Road transport: 10,455,448.4 tkm Air transport: 200,298,759.1 tkm	234,781.2530
3.3	Emissions from Employee commuting		Motorcycle: 2,978,617.6 pkm Automobile: 3,292,464.0 pkm Traffic vehicles: 596,601.6 pkm	675.7001
3.5	Emissions from Business travels	Use the Spend-based method	1,070,108.1 pkm	290.5557
Category 4: indirect GHG emissions from products used by organization				32,670.5036
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Electricity: 148,812,527.0 kWh CDA: 64,887,585.0 M ³ Fuel: 4.8 KL Others: 328,526.8 T	32,537.0875
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	207.9 T 11,910.0 tkm	133.4161

Originally Issue: 2024-05-27

Latest Issue: 2024-05-27

Page: 3 of 4

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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
Ardentec Corporation No. 3, Gongye 3rd Rd., Hukou Township, Hsinchu County, 303036, Taiwan 欣銓科技股份有限公司 303036 臺灣新竹縣湖口鄉 工業三路 3 號	The Greenhouse Gas Emissions with Ardentec Corporation for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 2,492.9266 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 78,103.4753 tonnes of CO ₂ equivalent.
Ardentec Corporation _TingShin Site No. 3, 3-1, Gungye 3rd Rd., Shengli vil. Hukou Township, Hsinchu County, 303036, Taiwan 欣銓科技股份有限公司_新工一廠 303036 臺灣新竹縣湖口鄉勝利村 工業三路 3 號, 3-1 號	The Greenhouse Gas Emissions with the Ardentec Corporation TingShin Site for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 626.0065 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 30,380.4072 tonnes of CO ₂ equivalent.
Ardentec Corporation_Kaiyuan Site No. 24, WenHua Rd., Hukou Township, Hsinchu County, 303035, Taiwan 欣銓科技股份有限公司_新工二廠 303035 臺灣新竹縣湖口鄉鳳山村 文化路 24 號	The Greenhouse Gas Emissions with the Kaiyuan Site of Ardentec Corporation for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 941.9612 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 21,910.2832 tonnes of CO ₂ equivalent.
Ardentec Corporation_Gaosheng Site No. 9, Renyi Rd., Hukou Township, Hsinchu County, 303035, Taiwan 欣銓科技股份有限公司_新工三廠 303035 臺灣新竹縣湖口鄉 仁義路 9 號	The Greenhouse Gas Emissions with the Gaosheng Site of Ardentec Corporation for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 169.2504 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 7,800.0387 tonnes of CO ₂ equivalent.
Ardentec Corporation_Paoching Site 1F, 6F, 7F, No.12, Guangfu N. Rd. Hukou Township Hsinchu County, 303036 Taiwan 欣銓科技股份有限公司_新工五廠 303036 臺灣新竹縣湖口鄉 光復北路 12 號 1 樓、6 樓、7 樓	The Greenhouse Gas Emissions with the Paoching Site of Ardentec Corporation for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 755.7085 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 18,012.7462 tonnes of CO ₂ equivalent.

Originally Issue: 2024-05-27

Latest Issue: 2024-05-27

Page: 4 of 4

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