



# 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 784246

### Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Ardentec Corporation for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 2,025.4068 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 75,575.4150 tonnes of CO<sub>2</sub> equivalent.
- 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 for year 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>2,025.4068</b>
1.1	Stationary combustion		12.4774
1.2	Mobile combustion		71.1138
1.3	Industrial processes (anthropogenic systems)	N/A	-
1.4	Fugitive (anthropogenic systems)		1,941.816
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
<b>Category 2: Indirect GHG emissions from imported energy</b>			<b>75,575.4150</b>
2.1	Indirect emissions from imported electricity	location-based approach	75,575.4150
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC 編號 21SP0025- B022000001~B022002167 21SP0025- B022002169~B022002371 21SP0025- B022002414~B022002659 21SP0025- B022002668~B022002827 22SP0003- B022000001~B022000072 22SP0003- B022000227~B022000552 22SP0003- B022000743~B022001734 22SP0003- B022001986~B022002623 22SP0003- B022002875~B022003045	4,976,209 kWh
Indirect emissions from imported electricity		market-based approach	73,042.5246
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-
<b>Category 3: Indirect GHG emissions from transportation</b>			<b>6,435.4913</b>
3.1	Emissions from upstream transport and distribution for goods	Only international air and sea freight	31.0942
3.2	Emissions from Downstream transport and distribution for goods	Only international air and sea freight	5,553.7513
3.3	Emissions from Employee commuting	Estimate based on employee personnel information	629.3947
3.4	Emissions from Client and visitor transport	Only ground and domestic air flight	119.0349
3.5	Emissions from Business travels	Estimated based on business travel expenses (international and domestic)	102.2163
<b>Category 4: indirect GHG emissions from products used by organization</b>			<b>25,867.7819</b>
4.1	Emissions from Purchased goods	electricity, energy, and fuel	20,682.7648
4.2	Emissions from Capital goods	Raw and packaging materials	4,729.5650
4.3	Emissions from the disposal of solid and liquid waste	Solid and liquid waste	455.4522
4.4	Emissions from the use of assets	NS	-
4.5	Emissions from the use of services that are not described in the above subcategories	NS	-

\* NS: Non significant; N/A: Non available.

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

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Location	Verification Information
<p>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                      臺灣                      新竹縣                      湖口鄉                      勝利村工業三路 3 號, 3-1 號                      303036</p>	<p>The Greenhouse Gas Emissions with Ardentec Corporation TingShin Site for the period from 2022-01-01 to 2022-12-31 were verified, including the direct greenhouse gas emissions 444.8360 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy emissions 25,187.7632 tonnes of CO<sub>2</sub> equivalent.</p>
<p>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                      臺灣                      新竹縣                      湖口鄉                      鳳山村文化路 24 號                      303035</p>	<p>The Greenhouse Gas Emissions with Ardentec Corporation Kaiyuan Site for the period from 2022-01-01 to 2022-12-31 were verified, including the direct greenhouse gas emissions 851.5023 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy emissions 23,098.0128 tonnes of CO<sub>2</sub> equivalent.</p>
<p>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                      臺灣                      新竹縣                      湖口鄉                      仁義路 9 號                      303035</p>	<p>The Greenhouse Gas Emissions with Ardentec Corporation Gaosheng Site for the period from 2022-01-01 to 2022-12-31 were verified, including the direct greenhouse gas emissions 169.4451 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy emissions 8,103.6872 tonnes of CO<sub>2</sub> equivalent.</p>
<p>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                      臺灣                      新竹縣                      湖口鄉                      光復北路 12 號                      1 樓、6 樓、7 樓                      303036</p>	<p>The Greenhouse Gas Emissions with Ardentec Corporation Paoching Site for the period from 2022-01-01 to 2022-12-31 were verified, including the direct greenhouse gas emissions 559.6234 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy emissions 19,185.9518 tonnes of CO<sub>2</sub> equivalent.</p>