

OPINION STATEMENT



Greenhouse Gas Verification Opinion 2024 Greenhouse Gas Emissions Information

TAI-TECH ADVANCED ELECTRONICS CO., LTD.

No. 1, You 4th Rd., Yangmei Dist., Taoyuan City 326013, Taiwan

Has completed the verification according to ISO 14064-3:2019 and meets the following standard requirements

ISO 14064-1 : 2018

Direct emissions

467.9592 tonnes of CO₂e

Indirect emissions

12,636.5795 tonnes of CO₂e

Direct emissions and indirect emissions

13,104.5387 tonnes of CO₂e

Opinion No.: ARES/TW/I2504015G

Date: 2025-04-01

Version: 01

The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.



Authorized by :



ARES International Certification Co., Ltd.

No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan

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【The GHG emission of each category reported organization be verified】

Category	GHG Emissions (Unit: tonnes CO ₂ e)	Assurance level
Category1	467.9592	Reasonable assurance level
Category2	10,414.7960	Reasonable assurance level
Category3	NS	N/A
Category4	2,221.7835	Limited assurance level
Category5	NS	N/A
Category6	NS	N/A
Direct emissions and indirect emissions	13,104.5387	

*NS: Non significant ; N/A: Not available

ARES International Certification Co., Ltd. (ARES) received the application from TAI-TECH ADVANCED ELECTRONICS CO., LTD. for ISO 14064-1:2018, and implements direct and indirect verification in accordance with ISO 14064-3:2019 requirements verification of greenhouse gas emissions, the period covered by greenhouse gas emissions is from January 1, 2024 to December 31, 2024, and the contents of the verification opinion are explained as follows:

Level of Assurance

ARES followed the inspection procedures in accordance with the verification criteria, and the evidence results showed that the greenhouse gas claims proposed by TAI-TECH ADVANCED ELECTRONICS CO., LTD. met the regulations, did not violate the material difference threshold of 5%, and met the reasonable assurance level (Category1~2), limited assurance level (Category3~6).

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review: whether the GHG emissions are as declared by the organization’s GHG assertion and the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Scope

ARES confirmed that TAI-TECH ADVANCED ELECTRONICS CO., LTD. has implemented in accordance with ISO 14064-1:2018 Greenhouse Gases - Part 1: Quantification and Reporting of Greenhouse Gas Emissions and Removals at the Organizational Level with Guidelines with relevant standard requirements to propose the compliance of the GHG emissions from human activities within the organization boundary and operation scope. The above-mentioned assurance opinions based on the ISO 14064-3:2019 guidelines include the following content:

- (1) GHG Inventory period : From 2024/01/01 to 2024/12/31.
- (2) Verification of site :

Name of site	Address of site
• Headquarters	• No. 1, You 4th Rd., Yangmei Dist., Taoyuan City, Taiwan
• Golden Chang plant	• No. 2, Qingnian Rd., Yangmei Dist., Taoyuan City, Taiwan
• Zhongli plant	• No. 15, Changchun 6th Rd., Zhongli Dist., Taoyuan City, Taiwan
• Zhongyuan plant	• No. 1, Ln. 318, Sec. 1, Zhongshan E. Rd., Zhongli Dist., Taoyuan City, Taiwan

意見中須含完整的查證範圍、目標、標準和調查結果，否則意見無效。The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

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- (3) Verify the types of greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), nitrogen trifluoride (NF₃), and refer to the newest public GHG list by IPCC.
- (4) The global warming potential (GWP) calculated by the quantitative calculation of greenhouse gas emissions refers to the global warming potential value of the AR 6 assessment report of IPCC 2021, and the electricity emission coefficient refers to the 2023 electricity emission coefficient announced by the Energy Administration of the Ministry of Economic Affairs: 0.494 kgCO₂e/kWh calculated.

Materiality

ARES implements a third-party impartial, independent and objective verification of GHG claims disclosure information and on-site corroboration to ensure reporting information comply with the standards of accuracy, completeness, consistency and transparency, the content of which contains errors or omissions. The threshold for material difference is 5%, and the verification process includes document review, pre-trip assessment, sampling plan, evidence search collect the information needed to verify the declaration and ensure the accuracy of GHG emissions.

Confidentiality

This report and its attachments may contain confidential information belonging to TAI-TECH ADVANCED ELECTRONICS CO., LTD., and other individuals, groups or companies are prohibited from copying or distributing it without the written consent of TAI-TECH ADVANCED ELECTRONICS CO., LTD.

Avoidance of Conflict of Interest

The contents of this report and its attachments are in full compliance with the standard methods and procedures of the competent authority and conduct inspections in a fair and honest manner. There is no falsehood. If there is any violation, in addition to being jointly and severally liable for the losses suffered by the government agency, it will also accept administrative sanctions and criminal penalties as ordered by the competent authority.

ARES has no financial investment relationship with the inspected unit, and complies with the requirements of the competent authority to avoid conflicts of interest. If there are any violations of the aforementioned facts, which are verified by the competent authority, this report and the contents of the attachments are willing to accept the decision of the competent authority as invalid.

Verification Team

Above opinion coincide with ARES verifier group with fairness and impartiality, and aim at the GHG emission from January 1, 2024 to December 31, 2024 of TAI-TECH ADVANCED ELECTRONICS CO., LTD.

ARES Lead Verifier :

Remarks: This verification opinion complies with the requirements of the ARES greenhouse gas verification service terms. The content of the opinion is prepared by ARES International Certification Co., Ltd. based on the verification results of greenhouse gas claims, and is issued after the customer's consent. This opinion is not used to relieve the client from the responsibility of complying with the articles of association, national or local laws, and any published international guidelines; the client and ARES are independent entities, and the client is not bound by ARES represent it against other organizations.

意見中須含完整的查證範圍、目標、標準和調查結果，否則意見無效。The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

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