

# INDEPENDENT ASSURANCE OPINION STATEMENT

## 致 欣銓科技股份有限公司

證書號碼：SRA-TW-832160

英國標準協會(BSI)已對欣銓科技股份有限公司 ESG 官網(<https://esg.ardentec.com/zh-TW/water-resource-management/index>)中所述之永續資訊(2023 年總取水量和 2024 年總取水量)進行有限保證工作。

To Ardentec Corporation

Holds Statement No.: SRA-TW-832160

The British Standards Institution (BSI) has conducted a limited assurance engagement on the sustainability information (Y2023 total water withdrawal and Y2024 total water withdrawal) in the Ardentec ESG website (<https://esg.ardentec.com/zh-TW/water-resource-management/index>)

### 範疇

與欣銓科技股份有限公司議定的保證範疇包括以下內容：

本保證涵蓋欣銓科技股份有限公司 ESG 官網(<https://esg.ardentec.com/zh-TW/water-resource-management/index>)中有關以下主題事項的資訊：

- 2023 年總取水量
- 2024 年總取水量

所選資訊依據 GRI 主題準則之揭露項目 303-3：水與放流水(2018)，以及半導體產業永續會計準則 TC-SC-140a.1 第(1)項「總取水量」進行揭露。

主題事項及其範疇內的邊界詳述於本獨立保證聲明的附錄 A 和附錄 B 中。

### Scope

The scope of engagement agreed upon with Ardentec Corporation includes the following:

The assurance covers the information of the following subject matters in the Ardentec ESG website (<https://esg.ardentec.com/zh-TW/water-resource-management/index>) for the Y2023 and Y2024.

- The total water withdrawal

The selected information is reported in accordance with Disclosure 303-3 of GRI 303: Water and Effluents (2018) and TC-SC-140a.1 (1) Total water withdrawn of Semiconductors Sustainability Accounting Standard.

The details of subject matters and their boundaries within the scope is described in Appendix A and Appendix B in this independent assurance opinion statement.

### 意見聲明

我們已對上述「範疇」中所描述的永續性資訊進行有限保證工作（以下簡稱「永續性資訊」）。

基於我們執行的程序及獲得的證據，並未發現任何事項使我們相信隨附的永續性資訊在所有重大方面未依據 2018 年版 GRI 主題準則揭露項目 303-3 取水量和半導體永續會計準則指標 TC-SC-140a.1. (1)總取水量編制。

## Opinion Statement

We have conducted a limited assurance engagement on the sustainability information described in the “Scope” above (**Sustainability Information**).

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Sustainability Information is not prepared, in all material respects, in accordance with Disclosure 303-3 of GRI 303: Water withdrawal 2018 and TC-SC-140a.1 (1) Total water withdrawn of Semiconductors Sustainability Accounting Standard.

## 方法學

我們的保證工作是根據 ISAE 3000(修訂版)進行的。我們的工作旨在收集證據以作為結論的基礎。我們進行了以下活動：

- 審核欣銓科技股份有限公司的數據管理系統，以確認報告中無重大錯誤、遺漏或陳述不實。我們透過檢視數據處理程序、指引及系統的有效性(包括內部驗證程序)進行審查；
- 與負責彙整數據及撰寫報告的關鍵人員進行訪談；
- 對數據蒐集進行抽樣，並將活動數據回溯至彙總層級；
- 驗證過程文件，以確保內部程序的適當性與有效性。

## Methodology

Our assurance engagements were carried out in accordance with ISAE 3000 (Revised). Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- Auditing Ardentec Corporation’s data management systems to confirm that there were no significant errors, omissions, or misstatements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions, and systems, including those for internal verification;
- Interviewing with those key person responsible for compiling the data and drafting the report;
- Sampling datasets and traced activity data back to aggregated levels;
- Verified process documentation to ensure appropriateness/validation of internal processes.

## 責任

欣銓科技股份有限公司負責根據議定的準則編制及公平呈現永續性資訊和報告。BSI 的責任是向利害關係人提供獨立的保證聲明，並根據所述的範疇及方法提供專業意見。

## Responsibility

Ardentec Corporation is responsible for the preparation and fair presentation of the sustainability information and report in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

## 獨立性、品質控制與能力

BSI 獨立於欣銓科技股份有限公司，除對本報告中永續性陳述的保證外，與欣銓科技股份有限公司無任何財務利益。

本獨立保證聲明僅為欣銓科技股份有限公司的利害關係人編制，用以驗證其與環境、社會與治理（ESG）相關的陳述，特別是上述範疇中描述的內容。

本獨立保證聲明是基於欣銓科技股份有限公司向 BSI 提供的資訊進行審查後編制的。在編制本聲明時，BSI 假定欣銓科技股份有限公司提供的所有資訊真實、準確且完整。對於任何依賴本聲明的第三方，BSI 不承擔任何責任。

BSI 根據 ISO/IEC 17021-1:2015 應用其管理標準與合規政策進行品質控制，並維持包括遵守道德要求、專業標準及適用法律與法規要求的文件化政策與程序的綜合品質控制系統。

BSI 成立於 1901 年，是全球領先的標準與評估機構。BSI 保證團隊在進行環境、社會與治理(ESG)、健康與安全資訊、管理系統及流程的驗證方面擁有豐富的經驗。

## **Independence, Quality Control and Competence**

BSI is independent to Ardentec Corporation and has no financial interest in the operation of Ardentec Corporation other than for the assurance of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Ardentec Corporation only for the purposes of verifying its statements relating to its environmental, social and governance (ESG), more particularly described in the Scope above.

This independent assurance opinion statement is prepared on the basis of review by BSI of information presented to it by Ardentec Corporation. In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Ardentec Corporation is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), and health and safety information, management systems and processes.



For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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**Appendix A:** [Data of subject matters within the scope].

Sr: No	Subject Matter / Attribute	Parameter	Unit of Measurement	Final Value
1	Water Withdrawal (Year 2023)	Total water withdrawal	KL	398,003
2	Water Withdrawal (Year 2024)	Total water withdrawal	KL	406,222

**Appendix B:** List of Ardentec Corporation locations included within the assurance boundary for the parameter "Water Withdrawal," as disclosed on the Ardentec ESG website (<https://esg.ardentec.com/zh-TW/water-resource-management/index>).

S:NO	Facility Name	Facility Address
1	欣銓科技股份有限公司新工一廠 Ardentec Corporation TingShin Site	303036 臺灣新竹縣湖口鄉勝利村工業三路 3 號, 3-1 號 303036 No. 3, 3-1, Gongye 3rd Rd., Shengli vil., Hukou Township, Hsinchu County, Taiwan
2	欣銓科技股份有限公司新工二廠 Ardentec Corporation Kaiyuan Site	303035 臺灣新竹縣湖口鄉鳳山村文化路 24 號 303035 No. 24, Wenhua Rd., Fengshan Vil, Hukou Township, Hsinchu County, Taiwan
3	欣銓科技股份有限公司新工三廠 Ardentec Corporation Gaosheng Site	303035 臺灣新竹縣湖口鄉仁義路 9 號 303035 No. 9, Renyi Rd., Hukou Township, Hsinchu County, Taiwan
4	欣銓科技股份有限公司新工五廠 Ardentec Corporation Paoching Site	303036 臺灣新竹縣湖口鄉光復北路 12 號 1 樓、6 樓、7 樓 303036 1F, 6F, 7F, No.12, Guangfu N. Rd., Hukou Township, Hsinchu County, Taiwan
5	Ardentec Singapore Pte Ltd	12 Woodlands loop #01-04, #02-00, #03-01-03-04 Singapore 738283
6	Ardentec Korea	61, Cheongbuksandan-ro, Cheongbuk-eup, Pyeongtaek-si, Gyeonggi-do, 17792, Korea
7	欣銓(南京)集成電路有限公司 Ardentec Nanjing Co., Ltd.	中國江蘇省南京市浦口區橋林街道秋韻路 29 號 No. 29, Qiuyun Road, Qiaolin Street, Pukou District, Nanjing City, Jiangsu Province, P.R. China
8	全智科技股份有限公司一廠 GIGA Solution Tech. Co., Ltd. FAC 1	300092 臺灣新竹市新竹科學園區新安路 6 號, 6F、7F 300092 6F&7F, No.6, Hsin Ann Rd., H.S.P. Hsinchu City Taiwan
9	全智科技股份有限公司二廠 Giga Solution Tech. Co., Ltd. FAC 2	300092 臺灣新竹市新竹科學園區科技五路 6 號 2~7 樓 300092 2F~7F, No.6, Technology Road 5, H.S.P. Hsinchu City Taiwan
10	全智科技股份有限公司三廠 Giga Solution Tech. Co., Ltd. FAC 3	300092 臺灣新竹市新竹科學園區科技五路 2 號, 4F、5F 300092 4F&5F, No.2, Technology Road 5, H.S.P. Hsinchu City Taiwan
11	全智科技股份有限公司新廠 GIGA Solution Tech. Co., Ltd. New FAC	300092 臺灣新竹市新竹科學園區新竹市東區研新四路 6 號, 1F~3F 300092 1F~3F, No.6, Creation 4th Road, H.S.P. Hsinchu City Taiwan