



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 803561

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 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 3,084.9904 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 69,249.4950 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: 2025-05-08

Latest Issue: 2025-05-29

Page: 1 of 4

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Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 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 2024 is 0.474 kgCO₂e per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			3,084.9904
1.1	Stationary combustion		9.9916
1.2	Mobile combustion		124.7615
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		2,950.2373
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			69,249.4950
2.1	Indirect emissions from imported electricity	location-based approach	69,249.4950
		Power Purchase Agreements:	15,972,122 kWh
	Indirect emissions from imported electricity	market-based approach	61,678.7092
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

Originally Issue: 2025-05-08

Latest Issue: 2025-05-29

Page: 2 of 4

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- 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				107,542.8329
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Road transport: Goods: 476,943 tkm Waste: 6,887 tkm	34.1410
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Road transport: 15,099,479 tkm Air transport: 90,355,639 tkm	106,790.5740
3.3	Emissions from Employee commuting	Use the Distance-based method	6,654,549 pkm	656.7977
3.5	Emissions from Business travels	Use the Spend-based method	241,964 pkm	61.3202
Category 4: indirect GHG emissions from products used by organization				28,692.6046
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Goods Materials 1,574 ton 85% of weight Energy & Fuel Energy 146,095,981 kWh Fuel 55,213 L Water 57,671 m ³	28,487.9360
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Wastewater 152 m ³ Waste 199 ton	204.6686

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy (cat.2) were verified in selected branches and representative offices, including but not limited to the following

Location	Verification Information
Ardentec Corporation No. 3, Gungye 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 3,084.9904 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 69,249.4950 tonnes of CO ₂ equivalent.
Ardentec Corporation TingShin Site 303036 No. 3, 3-1, Gungye 3rd Rd., Shengli vil., Hukou Township, Hsinchu County, 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 TingShin Site of Ardentec Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 906.8073 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 26,598.6048 tonnes of CO ₂ equivalent.
Ardentec Corporation Kaiyuan Site 303035 No. 24, WenHua Rd., Hukou Township, Hsinchu County, 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 715.6537 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 19,535.0568 tonnes of CO ₂ equivalent.
Ardentec Corporation Gaosheng Site 303035 No. 9, Renyi Rd., Hukou Township, Hsinchu County, 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 229.4070 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 7,213.9008 tonnes of CO ₂ equivalent.
Ardentec Corporation Paoching Site 303036 1F, 6F, 7F, No.12, Guangfu N. Rd., Hukou Township, Hsinchu County, 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 1,233.1224 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 15,901.9326 tonnes of CO ₂ equivalent.

Originally Issue: 2025-05-08

Latest Issue: 2025-05-29

Page: 4 of 4