

Verification Report

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, the GHG statement contained in the Ardentec Singapore Y2025 Greenhouse Gas Inventory Report	- The GHG data and emissions inventory provided in the report is materially correct and represents a fair and balanced depiction of emissions across Scope 1, Scope 2, and Scope 3 categories. - Emission sources, activity data, and calculation methodologies align with industry-accepted GHG accounting standards and reporting protocols, ensuring accuracy, completeness, consistency, and transparency in the quantification process.
	Has been prepared in accordance with ISO14064-1:2018 and its principles
	The ASGP 2025 GHG Inventory Report R6 (Prepared Date: 17 April 2026) has been developed and documented in strict alignment with the following frameworks: - The Ardentec Singapore Pte Ltd GHG Inventory Management System Manual Rev. 4 (updated on 10 March 2026, effective 1 January 2025), which governs internal protocols for data collection, monitoring, and emissions reporting. - The Ardentec Greenhouse Gas Verification Committee, which has reviewed and internally assured the inventory data to confirm it meets both internal and external reporting requirements. The methodologies applied for calculating Scope 1, Scope 2, and Scope 3 emissions remain consistent with previous reporting cycles, thereby ensuring comparability across years. All documented emissions calculations—particularly those related to transportation and supply chain activities—fall within the acceptable materiality threshold of 5%, with no material misstatements identified. Emission factors are derived from internationally recognized sources, supporting consistency in reporting and benchmarking.
The following improvements were raised in relation to future reporting	Organisational Boundary Definition and Future Scalability (Clause 5.2 – GHG Boundary) Clarity on the organisational boundary rationale would facilitate potential inclusion of additional entities in RY2026. Documenting the operational control assessment, employee presence, and data completeness considerations is recommended. Where manpower is provided to customers, the boundary setup should be reviewed to appropriately account for direct emission sources. A robust MRV methodology, developed with the HR team, would further improve completeness—for example, by estimating emissions for resigned employees based on actual working days. GHG Governance Structure and Internal Review Mechanisms (Clause 6.2 – GHG Management) While the inventory preparation process is documented, governance robustness could be enhanced by evidencing broader cross-functional involvement and formal internal reviews. As SBTi reporting this year applied a mix of activity-based and spend-based methods for indirect emissions, the rationale and references for each method should be clearly documented. Greater integration with HR and Finance departments is also recommended to support monitoring of employee commuting, business travel, and supply chain emissions.



	3. Data Treatment Clarity and Consistency of Supporting Documentation (Clause 7.3.3 – Exclusions/Completeness; Clause 7.5 – Reporting) As the SBTi framework applied is based on the Taiwan parent company's methodology, periodic alignment reviews across all sites are recommended to ensure consistency in documentation and calculation methodologies. Transparency can be improved by clearly explaining the treatment of any emission sources reported as zero, where applicable, and by harmonising supporting appendices into a consistent format to facilitate review and verification.
Lead Verifier	Dr. Li Yuanzhe
Independent Reviewer	Bell Deng

Signed on behalf of BSI	 Emmanuel Herve Managing Director, ASEAN
Issue Date	4/5/2026
BSI Singapore, 77 Robinson Road, #28-03, Robinson 77 Singapore S068896	
NOTE: BSI Singapore is independent to and has no financial interest in Ardentec Singapore Pte Ltd. This 3rd party Verification Opinion has been prepared for Ardentec Singapore Pte Ltd only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Singapore has assumed that all information provided to it by Ardentec Singapore Pte Ltd is true, accurate and complete. BSI Singapore accepts no liability to any third party who places reliance on this statement.	

Verification Engagement

Organization	Ardentec Singapore Pte Ltd
Responsible Party	Ardentec Singapore Pte Ltd - Address #1: 12 Woodlands loop #01-04, #02-00, #03-01-03-04 Singapore 738283 (Fab 1) - Address #2: 81 Woodlands Industrial Park E9, Singapore 758942 (Fab 2)
Verification Objectives	The objective of this verification is to express an independent opinion on whether the GHG Statement, which is historical in nature, meets the following criteria: - Accuracy & Materiality: The reported emissions are materially correct and provide a fair representation of the organization's GHG data and information. - ISO 14064-1:2018 Compliance: The report is prepared in accordance with ISO 14064-1:2018, ensuring alignment with GHG inventory principles and industry standards. - Internal Governance & Reporting Integrity: The ASGP 2025 GHG Inventory Report R6 (Prepared Date: 17 April 2026) has been developed and assured by the Ardentec Greenhouse Gas Verification Committee, ensuring internal data validation before verification by BSI.
Materiality Level	5 %
Level of Assurance	Reasonable
Verification Evidence Gathering Procedures	The verification was conducted in accordance with ISO 14064-1:2018 and included the following activities: - Evaluation of Monitoring & Control Systems - Interviews, observations, and inquiries with relevant personnel. - Review of GHG Inventory Management processes to ensure data accuracy and completeness. - Verification of Default Values & Emission Factors - Cross-referencing default emission factors with publicly available IPCC AR6, EMA, and industry standards. - Verification of location-based and market-based Scope 2 methodologies. - Data Sampling & Reconciliation - Recalculation and traceability checks for monitored and calculated data. - Sampling-based verification of fuel consumption, electricity usage, transportation data, and supplier emissions reports. - Cross-checking invoices, utility bills, HR commuting data, and supplier emission factors to confirm consistency.
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2018 and ISO 14065: 2020
Note: Ardentec Singapore Pte Ltd is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	Organization Name: Ardentec Singapore Pte Ltd Registered Address: 12 Woodlands Loop #01-04, #02-00, #03-01-04, Singapore 738283 & 81 Woodlands Industrial Park E9, Singapore 758942		
Organizations GHG Report containing GHG Statement	ASGP 2025 GHG Inventory Report R6 (Prepared Date: 17 April 2026) presents Ardentec Singapore Pte Ltd's GHG inventory, emissions, and removals, aligned with ISO 14064-1:2018. The report quantifies and documents GHG emissions across Scopes 1, 2, and 3, ensuring transparency, accuracy, and compliance with international standards by the Ardentec Greenhouse Gas Verification Committee		
Organizational Boundary	Operational Control		
Scope of Activities	The scope of activities covered under this GHG inventory corresponds strictly to the core business operations of Ardentec Singapore Pte Ltd (ASGP) as conducted within Singapore. These activities primarily relate to semiconductor wafer testing, integrated circuit (IC) test services, and related technical support functions. GHG emissions arising from these activities are mainly associated with: • Facility energy consumption, including electricity used for test equipment, process tools, cleanroom systems, lighting, air-conditioning, and other building services; • Refrigerants used in central cooling systems, process chillers, and HVAC equipment • Firefighting system from FM200 fire suppression system and CO₂ fire extinguishers; • Fuel consumption from diesel generator (rooftop) and company-owned or leased vehicles used for operational support; • Process-related emissions from cleaning, testing, and supporting activities (if applicable); • Indirect emissions from employee commuting, business travel, and upstream/downstream supply chain activities, where such sources are within the defined organisational boundary. No carbon removal or offset activities form part of the organisation's operational scope for the reporting year. Manufacturing, assembly, or wafer fabrication operations are not conducted at the Singapore facility; activities are limited to test and related support processes as described above. All supporting documentation, including boundary assessments and activity data sources, is maintained in alignment with the Ardentec Singapore GHG Inventory Management System Manual.		
Reporting Boundary (ISO14064-1 Category)	Category 1 – Direct GHG Emissions	Business Units	Direct GHG emission source
		All Business Units	Stationary combustion: Emergency generator operation.
			Mobile combustion: Company vehicles and business car.
			Fugitive emissions: Refrigerants from air-conditioners, refrigerators, water dispensers; plus CO ₂ fire extinguishers and septic tanks.
	Category 2 – Indirect GHG Emissions from Imported Energy	Business Units	Indirect GHG emission source
	All Business Units	Purchased electricity	

	Category 3 – Indirect GHG Emissions from transportation	Business Units	Indirect GHG emission source
		All Business Units	Employee commuting Emissions calculated using commuting distance from home to site (via Google Maps) and mode-specific emission factors. Upstream transportation and distribution Distance calculated via Google Maps for both local and international suppliers (by country). Emission factors: domestic – commercial heavy-duty diesel trucks; international – maritime freight (fuel oil). Downstream transportation and distribution Distance: international – between airports (overseas navigation map); local – from company to customer location (Google Maps). Emission factors: domestic – diesel trucks; international – air cargo service (largest origin/destination airports). Business travel Distance: domestic – between factory and destination (private passenger car emission factor); international – between departure country and airport (air passenger transport emission factor).
	Category 4 – Indirect GHG Emissions from products	Business Units	Indirect GHG emission source
		All Business Units	Imported electricity (upstream of Scope 2): Emissions from fossil fuel extraction, transport to plant, generation waste disposal, and transmission losses. Main and auxiliary raw materials: Probe cards, liquid nitrogen, packaging belts. Main and auxiliary raw materials: Probe cards, liquid nitrogen, packaging belts. Packaging materials: Cartons and cushioning materials. Packaging materials: Cartons and cushioning materials. Miscellaneous goods and services: Semi-finished product outsourcing, contracted services, and miscellaneous procurement.
Exclusions from Reporting Boundary	Category 5 – Indirect GHG Emissions associated with the use of products from the organization and Category 6 – Indirect GHG Emissions from other sources are excluded based on the following facts: - Nature of business – service provider, not product manufacturer Ardentec Singapore Pte Ltd (ASGP) provides semiconductor wafer and integrated circuit testing services. It does not design, manufacture, or sell physical products. Consequently, there are no downstream emissions from the use of sold products (Category 5) or from <i>end-of-life treatment</i> of sold products (part of Category 5), as confirmed in sections C10, C11, and C12 of the report (pages 48–49). - No applicable emission sources for Category 6		

	Category 6 covers other indirect emissions not captured in Categories 1–5 (e.g., from franchises, downstream leased assets, investments, etc.). ASGP has no franchising operations, no downstream leasing of its assets, and no other identified sources falling under Category 6. 3. Materiality threshold ASGP applies an exclusion threshold of 0.5% of total GHG emissions. Any indirect emission source that does not meet this significance level is excluded. The report's screening of indirect categories shows that emissions potentially falling under Categories 5 and 6 are either zero or far below the 0.5% threshold. The exclusions are clearly documented in Chapter 3 (Reporting Boundaries) and Chapter 4 (Quantification), with justification provided for each non-applicable subcategory. This follows the standard's requirement to disclose any excluded indirect emissions and the reasons for exclusion.
Criteria for Developing the Organizational GHG Inventory	The GHG inventory has been developed based on the following principles: - Operational Control Approach: Ardentec Singapore Pte Ltd reports all emissions sources under its direct operational control, aligning with ISO 14064-1:2018. - Emission Quantification Methods: (a) Direct measurement and fuel usage tracking (Scope 1); (b) Metered electricity data and grid emission factors (Scope 2); (c) Standardized calculation methodologies for Scope 3, using supplier data, employee surveys, and transportation activity data. - Emission Factors & Sources: Emission factors are sourced from: IPCC AR6 Guidelines; Singapore Energy Market Authority (EMA) for electricity; Industry-recognized transportation emission factors - Materiality Threshold: A 5% materiality level has been applied to ensure accuracy and completeness of reported data.
Reporting Period	1 January – 31 December 2025

Table of GHG Emissions

Location Based (Operational Boundary)				
Year 2025	/ tCO₂(e)			/ %
Direct GHG Emissions (Scope 1)	56.20	Fab 1	56.20	0.74 %
		Fab 2	0	
Direct Removals (Scope 1)	N/A			N/A
Indirect GHG Emissions from imported energy (Scope 2)	6096.24	Fab 1	5386.20	80.14 %
		Fab 2	710.04	
Other Indirect GHG Emissions (Scope 3)	1454.87	Fab 1	1454.87	19.12 %
		Fab 2	0	
Total	7607.31			100 %
CERs offset	1,500 CERs			
RECs offset	1514 MWh			