



Verification Opinion

Verified with Comments	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the GHG Inventory Report produced by Ardentec Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Inventory Report produced by Ardentec Corporation, covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
With the following caveats	Emissions from the upstream of imported energy are quantified using the market-based approach (MBA). However, due to limitations regarding the completeness of external emission factors, certain upstream emissions may not be estimated.
Lead Verifier	Jason Cheng
Independent Reviewer	Eric Su
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-06-01
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Ardentec Corporation. This 3rd party Verification Opinion has been prepared for Ardentec Corporation 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 Taiwan has assumed that all information provided to it by Ardentec Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 803563, Dated 2026-06-30



Verification Engagement

Organization	Ardentec Corporation 欣銓科技股份有限公司
Responsible party	Ardentec Corporation 欣銓科技股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification. (to be deleted if reasonable level of assurance)	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Ardentec Corporation 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		Ardentec Corporation 欣銓科技股份有限公司 No. 3, Gongye 3rd Rd., Hukou Township Hsinchu County 303036 Taiwan 臺灣新竹縣湖口鄉工業三路3號 303036
Organizations GHG Report containing GHG Statement		欣銓科技_溫室氣體盤查報告_20260528 新工一廠_溫室氣體盤查清冊_20260528/新工一廠_溫室氣體盤查清冊_20260528_市場別/新工二廠_溫室氣體盤查清冊_20260528/新工二廠_溫室氣體盤查清冊_20260528_市場別/新工三廠_溫室氣體盤查清冊_20260528/新工三廠_溫室氣體盤查清冊_20260528_市場別/新工五廠_溫室氣體盤查清冊_20260528/新工五廠_溫室氣體盤查清冊_20260528_市場別
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		1.The manufacture of WLCSP (Wafer Level Chip Scale Package) and semiconductor device trimming. 2.The production testing of semiconductor device.
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Fugitive (anthropogenic systems)
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Upstream transport and distribution for goods - Downstream transport and distribution for goods - Employee commuting - Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	- Purchased goods and services - Capital goods - The disposal of solid and liquid waste - The use of assets
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Investments
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	3,022.5251
Indirect emissions from imported energy (Scope 2) - Location Based	73,128.5513
Indirect emissions from imported energy (Scope 2) - Market Based	59,894.7794
Indirect GHG emissions from transportation (Scope 3)	1,904.3784
Indirect GHG emissions from products used by organization (Scope 3)	95,939.0216
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	4,226.8355
Total (location based)	178,221.312
Total (market based)	164,987.540

Appendix A

Location	Address
Ardentec Corporation TingShin Site 欣銓科技股份有限公司新工一廠	303036 No. 3, 3-1, Gungye 3rd Rd., Shengli vil., Hukou Township, Hsinchu County, Taiwan 303036 臺灣新竹縣湖口鄉勝利村工業三路 3 號, 3-1 號
Ardentec Corporation Kaiyuan Site 欣銓科技股份有限公司新工二廠	303035 No. 24, WenHua Rd., Hukou Township, Hsinchu County, Taiwan 303035 臺灣新竹縣湖口鄉鳳山村文化路 24 號
Ardentec Corporation Gaosheng Site 欣銓科技股份有限公司新工三廠	303035 No. 9, Renyi Rd., Hukou Township, Hsinchu County, Taiwan 303035 臺灣新竹縣湖口鄉仁義路 9 號
Ardentec Corporation Paoching Site 欣銓科技股份有限公司新工五廠	303036 1F, 6F, 7F, No.12, Guangfu N. Rd., Hukou Township, Hsinchu County, Taiwan 303036 臺灣新竹縣湖口鄉光復北路 12 號 1 樓、6 樓、7 樓

Appendix B

Location	Emissions	tonnes CO ₂ e
Ardentec Corporation TingShin Site 欣銓科技股份有限公司新工一廠	Direct emissions (Scope 1)	1,030.5964
	Indirect emissions from imported energy (Scope 2) - Location Based	30,722.7840
	Indirect emissions from imported energy (Scope 2) - Market Based	22,288.2664
Ardentec Corporation Kaiyuan Site 欣銓科技股份有限公司新工二廠	Direct emissions (Scope 1)	801.8820
	Indirect emissions from imported energy (Scope 2) - Location Based	19,340.3376
	Indirect emissions from imported energy (Scope 2) - Market Based	16,827.9309
Ardentec Corporation Gaosheng Site 欣銓科技股份有限公司新工三廠	Direct emissions (Scope 1)	228.7294
	Indirect emissions from imported energy (Scope 2) - Location Based	7,124.9784
	Indirect emissions from imported energy (Scope 2) - Market Based	6,996.9657
Ardentec Corporation Paoching Site 欣銓科技股份有限公司新工五廠	Direct emissions (Scope 1)	961.3173
	Indirect emissions from imported energy (Scope 2) - Location Based	15,940.4513
	Indirect emissions from imported energy (Scope 2) - Market Based	13,781.6164