

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

Powertech Technology Inc.

No.10, Datong Rd., Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

10,268.8553 tonnes of CO₂e

Indirect emissions

930,191.9993 tonnes of CO₂e

Direct emissions and indirect emissions

940,460.854 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 18 August 2026

Version 1

TGP56B-15-1 2601

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park,

Wu Ku District, New Taipei City 248016, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



Validation and Verification

VB002

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	931.6032
		Direct emissions from mobile combustion	131.2242
		Direct process emissions and removals from industrial processes	1,264.8102
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	7,941.2177
		Direct emissions and removals from land use, land use change and forestry	--
Indirect emissions	Imported energy	Indirect emissions from purchased power	319,549.6591
	Transportation	Upstream transportation	182.9882
		Downstream transportation	463.2780
		Employee commuting	10,957.4133
		Business travel	87.1563
	Products used by an organization	Purchase of products	368,887.9818
		Purchase of fuel and energy resources	77,369.9214
		Capital goods	148,461.3836
		Upstream leasing	1,624.9604
		Waste disposal	1,259.9707
		Waste removal	922.2336
	Associated with the use of products from the organization	Emissions from downstream leased assets	425.0529
	Other sources	Undisclosed	--
Direct emissions and indirect emissions			940,460.854

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Hsinpu Plant (P1)	463.5620	13,748.0103	0.0000	14,211.572
Hukou Plant (P2)	609.7965	44,187.0767	0.0000	44,796.873
Datong Plant (3AB)	950.2086	68,973.2458	0.0000	69,923.454
Datong Plant (3C)	1,385.0751	60,200.1485	0.0000	61,585.224
Datong Plant (3D)	121.1947	6,432.1789	610,642.3402	617,195.714

HSP Plant 1 (P8)	1,416.1891	17,546.2761	0.0000	18,962.465
Wenhua Plant 1 (P9)	1,499.9729	40,312.2946	0.0000	41,812.268
Xinxing Plant (P10)	2,369.6505	36,173.1568	0.0000	38,542.807
HSP Plant 2 (P11A)	469.2428	7,521.4264	0.0000	7,990.669
HSP Plant 3 (P11B)	983.9631	24,455.8450	0.0000	25,439.808

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Powertech Technology Inc. (hereinafter referred to as "Powertech"), No.10, Datong Rd., Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Powertech is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed on 25 June 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 08 April 2026 to 19 May 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025.
- Location/boundary of the activities:
 - Hsinpu Plant (P1) : No.879, Litoushan Sec., Wunshan Rd., Hsinpu, Hsinchu, Taiwan
 - Hukou Plant (P2) : No.7&7-1, Sanmin Rd., Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan
 - Datong Plant (3AB) : No.26, Datong Rd., Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan
 - Datong Plant (3C) : No.10, Datong Rd., Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan
 - Datong Plant (3D) : No.15,15-1&15-2, Datong Rd., Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan
 - HSP Plant 1 (P8) : No.15, Lixing 3rd Rd., Hsinchu Science Park, Hsinchu City, Taiwan
 - Wenhua Plant 1 (P9) : No.4, Wenhua Rd., Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan
 - Xinxing Plant (P10) : No.458-28, Xinxing Road, Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan

- HSP Plant 2(P11A) : No.9, Lixing 4th Rd., Hsinchu Science Park, Hsinchu City, Taiwan
- HSP Plant 3(P11B) : No.29, Lixing 4th Rd., Hsinchu Science Park, Hsinchu City, Taiwan
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, HCFCs
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.466 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2026).
 - The secondary database has Carbon Footprint Information Platform, Ecoinvent 3.12.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20260624
- The version of GHG statement: 20260624
- Intended user of the verification opinion: Private.

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 statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 940,460.854 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	931.6032
		Direct emissions from mobile combustion	131.2242
		Direct process emissions and removals from industrial processes	1,264.8102
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	7,941.2177
		Direct emissions and removals from land use, land use change and forestry	--
Indirect emissions	Imported energy	Indirect emissions from purchased power	319,549.6591
	Transportation	Upstream transportation	182.9882
		Downstream transportation	463.2780
		Employee commuting	10,957.4133
		Business travel	87.1563
	Products used by an organization	Purchase of products	368,887.9818
		Purchase of fuel and energy resources	77,369.9214
		Capital goods	148,461.3836
		Upstream leasing	1,624.9604
		Waste disposal	1,259.9707
		Waste removal	922.2336
	Associated with the use of products from the organization	Emissions from downstream leased assets	425.0529
	Other sources	Undisclosed	--
Direct emissions and indirect emissions			940,460.854

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Hsinpu Plant (P1)	463.5620	13,748.0103	0.0000	14,211.572
Hukou Plant (P2)	609.7965	44,187.0767	0.0000	44,796.873
Datong Plant (3AB)	950.2086	68,973.2458	0.0000	69,923.454
Datong Plant (3C)	1,385.0751	60,200.1485	0.0000	61,585.224
Datong Plant (3D)	121.1947	6,432.1789	610,642.3402	617,195.714

HSP Plant 1 (P8)	1,416.1891	17,546.2761	0.0000	18,962.465
Wenhua Plant 1 (P9)	1,499.9729	40,312.2946	0.0000	41,812.268
Xinxing Plant (P10)	2,369.6505	36,173.1568	0.0000	38,542.807
HSP Plant 2 (P11A)	469.2428	7,521.4264	0.0000	7,990.669
HSP Plant 3 (P11B)	983.9631	24,455.8450	0.0000	25,439.808

- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - The activity data error has been corrected.
 - The emission factor citation error has been corrected.
 - The emission correction results did not produce any material errors.
- Retention Limitation: NA.
- Additional Notes: NA.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of Powertech as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of clients.

Lead Verifier:

Kevin Hsieh

Verifier:

Aiden Tseng Chris / Feia

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at Powertech Technology Inc., No.10, Datong Rd., Hsinchu Industrial Park, Hukou, Hsinchu, Taiwan. This opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.