

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2023 of

Nanya Technology Corporation

No.98, 2F, 3F, 4F, 5F, 6F, 7F of No. 98-1, 2F, No. 98-1 etc. and No. 115,
Nanlin Rd, Dake VII, Taishan Dist, New Taipei City 24308,
Taiwan(R.O.C)

has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2006

Direct emissions

56,653.8154 tonnes of CO₂e

Energy indirect emissions

373,670.3043 tonnes of CO₂e

Direct emissions and energy indirect emissions

430,324.120 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 28 July 2024

Version 1



Validation and Verification

VB002

TGP56A-15-1 2404

SGS Taiwan Ltd.

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SGS has been contracted by Nanya Technology Corporation (hereinafter referred to as "NTC"), No.98, 2F, 3F, 4F, 5F, 6F, 7F of No. 98-1, 2F, No. 98-1 etc. and No. 115, Nanlin Rd, Dake Vil, Taishan Dist, New Taipei City 24308, Taiwan(R.O.C), Taiwan for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by Nanya Technology Corporation (hereinafter referred to as "NTC"), No.98, 2F, 3F, 4F, 5F, 6F, 7F of No. 98-1, 2F, No. 98-1 etc. and No. 115, Nanlin Rd, Dake Vil, Taishan Dist, New Taipei City 24308, Taiwan(R.O.C), in the GHG Assertion in the form of GHG report.

Roles and responsibilities

- The management of NTC 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 between NTC and SGS on 31 December 2023.
- Verification Criteria: ISO 14064-1:2006 and TW MOENV Guidelines for GHG Verification (2010.12)
- Verification period: 06 February 2024 to 12 March 2024.

Scope

- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- Location/boundary of the activities:
 - No.98, 2F, 3F, 4F, 5F, 6F, 7F of No. 98-1, 2F, No. 98-1 etc. and No. 115, Nanlin Rd, Dake Vil, Taishan Dist, New Taipei City 24308, Taiwan(R.O.C)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Electricity emission factor: 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024)
- The level of assurance agreed is that of reasonable assurance.
- Materiality : 5%
- The version of inventory sheet: V1.5
- The version of GHG assertion: V1.0(20240716)
- Intended user of the verification statement: MOENV

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 assertion
- 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 we considered necessary to provide a reasonable level of assurance that the GHG emissions.

- The greenhouse gas emissions is 430,324.120 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

We conducted our verification with regard to the GHG assertion of NTC which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1:2006 and TW MOENV Guidelines for GHG Verification (2010.12) on GHG quantification, monitoring and reporting.

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 statement shall be interpreted with the GHG assertion of NTC as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier:

Emma Kao

Note: This Statement 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 statement, the findings and the supporting GHG Assertion may be consulted at Nanya Technology Corporation, No.98 and No.115, Nanlin Rd., Taishan Dist., New Taipei City, Taiwan, This Statement 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.