

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2021 of

Nanya Technology Corporation

No.98 and No.115, Nanlin Rd., Taishan Dist.,
New Taipei City, Taiwan



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

ISO 14064-1:2006

Direct emissions

56,409.3956 tonnes of CO₂e

Energy indirect emissions

373,639.3763 tonnes of CO₂e

Direct emissions and energy indirect emissions

430,048.772 tonnes of CO₂e

Authorized by



David Huang

Senior Director

Date: 12 May 2022

Version 1



Validation and Verification

VB002

TGP56A-15-1 2101

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SGS has been contracted by Formosa Plastics Group (hereinafter referred to as “FPG”), No.201, Tung Hwa North Road, Taipei, Taiwan, R. O. C. 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 and No.115, Nanlin Rd., Taishan Dist., New Taipei City, Taiwan, in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2021 to 31 December 2021.

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.

It is SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2021 to 31 December 2021.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1:2006, ISO 14064-3:2006 and TW EPA Guidelines for GHG Validation and Verification (2010.12) in the period 03 March 2022 to 01 April 2022. The verification was based on the verification scope, objectives and criteria as agreed between FPG and SGS on 01 March 2022.

Level of Assurance

The level of assurance agreed is that of reasonable assurance.

Scope

FPG has commissioned an independent verification by SGS Taiwan of reported GHG emissions of NTC arising from manufactures and markets dynamic random access memories (DRAMs) activities, to establish conformance with ISO 14064:2006 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

Statement TW22/00108GG, continued

- Title or description activities: GHG verification for NTC in year 2021
- Location/boundary of the activities:
 - No.98 and No.115, Nanlin Rd., Taishan Dist., New Taipei City, Taiwan
- Physical infrastructure, activities, technologies and processes of the organization: *manufactures and markets dynamic random access memories (DRAMs)*
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by NTC
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2007 AR4 GWP values are applied in this inventory.
- Electricity emission factor: 0.502 kgCO₂e/kwh
(Announced by Bureau of Energy, Ministry of Economic Affairs in 2021)
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2021 to 31 December 2021
- The version of inventory sheet: V1.4
- The version of GHG assertion: v1.3
- Intended user of the verification statement: 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 assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2006 and TW EPA Guidelines for GHG Validation and Verification (2010.12)

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

NTC provided the GHG assertion based on the requirements of ISO14064-1: 2006. The GHG information for the period 01 January 2021 to 31 December 2021 disclosing emissions of **430,048.772** metric tonnes of CO₂ equivalent and **0.0000** metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

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 for the period 01 January 2021 to 31 December 2021 are fairly stated.

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 EPA Guidelines for GHG Validation and 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.

Statement TW22/00108GG, continued

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 2021 of clients.

Lead Verifier:

Alfie Cheng

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.