

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Advanced Semiconductor Engineering Inc.
No. 26, Chin 3rd Rd.
Nantze Dist.
Kaohsiung City
811637
Taiwan

日月光半導體製造股份有限公司
臺灣
高雄市
楠梓區
經三路 26 號
811641

Holds Statement No: GHGEV 789666

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Advanced Semiconductor Engineering Inc. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 34,128.152 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 472,090.498 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2022 is 0.495 kgCO₂ per kWh.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

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Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: **Advanced Semiconductor Engineering Test, Inc.** 台灣福雷電子股份有限公司
No. 10, West 5th St. 臺灣
Nantze Dist. 高雄市
Kaohsiung City 楠梓區
811627 西五街 10 號
Taiwan 811627

Holds Statement No: GHGEV 789673

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Advanced Semiconductor Engineering Test, Inc. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 1,171.514 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 139,794.712 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2022 is 0.495 kgCO₂ per kWh.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

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Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Advanced Semiconductor Electronics, Inc.
No. 73, Kaifa Rd.
Nantze Dist.
Kaohsiung City
811637
Taiwan

日月光電子股份有限公司
臺灣
高雄市
楠梓區
開發路 73 號
811637

Holds Statement No: GHGEV 789671
Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Advanced Semiconductor Electronics, Inc. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 1,550.848 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 40,344.148 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2022 is 0.495 kgCO₂ per kWh.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu