

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Advanced Semiconductor Engineering Inc.  
Chung-Li Branch  
No. 550,  
Chung-Hwa Rd., Sec. 1  
Chung-Li Dist.  
Taoyuan City  
320411  
Taiwan

日月光半導體製造股份有限公司  
中壢分公司  
臺灣  
桃園市  
中壢區  
中華路一段  
550 號  
320411

Holds Statement No: GHGEV 789704

### 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. Chung-Li Branch for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 2,645.2489 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 286,579.2659 tonnes of CO<sub>2</sub> 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 kgCO<sub>2</sub> 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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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>2,645.2489</b>
1.1	Stationary combustion		223.7485
1.2	Mobile combustion		169.3118
1.3	Industrial processes(anthropogenic systems)		800.2939
1.4	Fugitive(anthropogenic systems)		1,451.8948
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
<b>Category 2: Indirect GHG emissions from imported energy</b>			<b>286,579.2659</b>
2.1	Indirect emissions from imported electricity	location-based approach	286,579.2659
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC: 20WO0016-B022002504~2925 20WO0016-B022008259~8673 20WO0016-B022010465~10519 20WO0016-B022014294~14358 20WO0016-B022016100~16151 20WO0016-B022018390~18409 20WO0016-B022018849~18862 20WO0016-B022019119~19123 20WO0016-B022019720~19766 20WO0016-B022020829~20946 20WO0016-B022026405~26468 20WO0016-B022029177~29335 20WO0017-B022000685~1111 20WO0017-B022003949~4383 20WO0017-B022008371~8675 20WO0017-B022010245~10582 20WO0017-B022012484~12766 20WO0017-B022015081~15224 20WO0017-B022015807~15901 20WO0017-B022016184~16233 20WO0017-B022016551~16864 20WO0017-B022017915~18458 20WO0017-B022024212~24508 20WO0017-B022029708~30287	5,248,000 kWh
		Power Purchase Agreements: Contract No.: EK1211AE20014	5,249,771 kWh
Indirect emissions from imported electricity		market-based approach	283,980.6293
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0

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EMISSIONS		Notes	tonnes CO <sub>2</sub> e
<b>Category 3: Indirect GHG emissions from transportation</b>			<b>11,810.9250</b>
3.1	Emissions from upstream transport and distribution for goods	Only international air and sea freight	8,308.2424
3.2	Emissions from Downstream transport and distribution for goods	Only international air and sea freight	63.4770
3.3	Emissions from Employee commuting	Estimate based on employee personnel information	3,429.7866
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	Estimated based on business travel expenses(domestic)	9.4190
<b>Category 4: indirect GHG emissions from products used by organization</b>			<b>322,824.2812</b>
4.1	Emissions from Purchased goods	Estimated based on the organization's own methodology	240,919.5849
		Fuel- and energy related activities (not included in scope 1 or scope 2)	51,171.3874
4.2	Emissions from Capital goods		29,666.2758
4.3	Emissions from the disposal of solid and liquid waste	Waste transportation included	1,028.4706
4.4	Emissions from the use of assets		38.5625
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

\* NS: Non significant; N/A: Non available.

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Location	Verification Information
<p>Advanced Semiconductor Engineering Inc. Chung-Li Branch No. 550, Chung-Hwa Rd., Sec. 1 Chung-Li Dist. Taoyuan City 320411 Taiwan 日月光半導體製造股份有限公司 中壢分公司 臺灣 桃園市 中壢區 中華路一段 550 號 320411</p>	<p>The Greenhouse Gas Emissions with Advanced Semiconductor Engineering Inc. Chung-Li Branch for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 2,645.2489 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy emissions 286,579.2659 tonnes of CO<sub>2</sub> equivalent.</p>



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