

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

Taiwan-Asia Semiconductor Corporation

No. 1, Lixing 5th Rd., Hsinchu Science Park,
Hsinchu, Taiwan (R.O.C.)

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

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

3,800.0415 tonnes of CO₂e

Indirect emissions

44,505.6191 tonnes of CO₂e

Direct emissions and indirect emissions

48,305.661 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 23 September 2025

Version 1

TGP56B-15-1 2501

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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	1,134.0856
		Direct emissions from mobile combustion	11.7937
		Direct process emissions and removals from industrial processes	1,562.3042
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	1,091.8580
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Imported Electricity	36,438.8774
	Transportation	(not significant)	--
	Products used by an organization	Fuel- and energy- related activities (not included in category 1 or category 2) Treatment for waste and wastewater generated in operations (included transportation of waste)	8,066.7417
	Associated with the use of products from the organization	(not significant)	--
	Other sources	(not significant)	--
Direct emissions and indirect emissions			48,305.661

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	
Headquarters/ Lixing Factory	3,330.3368	30,624.9830	6,713.8729	40,669.193
Innovation Fab	469.7047	5,813.8944	1,352.8688	7,636.468

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

ISO 14064-3:2019

as provided by Taiwan-Asia Semiconductor Corporation (hereinafter referred to as "TASC"), No. 1, Lixing 5th Rd., Hsinchu Science Park, Hsinchu, Taiwan (R.O.C.), in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of TASC 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 20 January 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 01 July 2025 to 29 July 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - No. 1, Lixing 5th Rd., Hsinchu Science Park, Hsinchu, Taiwan (R.O.C.)
 - No. 8, Innovation 1st Rd., Hsinchu Science Park, Hsinchu, 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.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - The secondary database has Carbon Footprint Information Platform
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: Version 5

- The version of GHG statement: Version 5
- Intended user of the verification opinion: FSC

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 are free from material misstatement.

- The greenhouse gas emissions is 48,305.661 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		1,134.0856
	Direct emissions from mobile combustion		11.7937
	Direct process emissions and removals from industrial processes		1,562.3042
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	Direct emissions and removals from land use, land use change and forestry		0.0000
Indirect emissions	Imported energy	Imported Electricity	36,438.8774
	Transportation	(not significant)	--
	Products used by an organization	Fuel- and energy- related activities (not included in category 1 or category 2)	8,066.7417

		Treatment for waste and wastewater generated in operations (included transportation of waste)	
	Associated with the use of products from the organization	(not significant)	--
	Other sources	(not significant)	--
Direct emissions and indirect emissions			48,305.661

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	
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- 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.
 - Some emission factors have been corrected, such as: natural gas, diesel, gasoline, exhaust gas, septic tanks.
 - Some activity data have been corrected, such as electricity, specialty gases.
- Retention Limitation: 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 TASC as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2024 of clients.

Lead Verifier:

Emma Kao

Verifier:

Rex lee

kyle Tang.

Roya Lo

Eva Lo

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 Taiwan-Asia Semiconductor Corporation, No. 1, Lixing 5th Rd., Hsinchu Science Park, Hsinchu, Taiwan (R.O.C.), 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.