

# Statement

Inventory Standard **ISO 14064-1:2018**

Statement Registr. No. **17 164 2432485**

Report No. **17 164 2432485**

Statement Holder: **Avary Holding (Shenzhen) Co., Limited**  
27th Floor, Block A, Avary Times Building, No. 2038, Haixiu Road, Xin'an Street, Bao'an District, Shenzhen, 518100 Guangdong, P. R. China

Verification Site: including the locations according to annex

Verification Method: Verification Body: TÜV Rheinland (China) Ltd.  
- Process: Document review, interview, site visit and recalculation  
- Verification Standard: ISO 14064-1:2018, ISO 14064-3:2019

Verification Scope: Based on the information we have received and evaluated that:  
- Program: Voluntary GHG scheme  
- Organizational Boundary: Operational Control  
- Level of Assurance: Reasonable  
- Materiality: 5%  
- Global warming potential(GWP): IPCC 2021  
- Base year: 2021 (2021.01.01~2021.12.31)  
- Inventory year: 2024 (2024.01.01~2024.12.31)  
- The total carbon emission is 69550.29 tons CO2 equivalent (tCO2e)  
  - Category 1 Direct emission is 27016.10 tCO2e  
  - Category 2 Indirect imported energy emission is 39305.02 tCO2e (The green electricity procured is 262817MWH)  
  - Category 3 Indirect transportation emission is 3185.09 tCO2e  
  - Category 4 Indirect products used by organization emission is 44.08 tCO2e  
  - Category 5 Indirect associated with the use of products from the organization emission is not quantified  
  - Category 6 Indirect transportation emission is not quantified  
- Data and information  
  - Historical in nature: Category 1 / 2  
  - Historical in nature with scenario models: Category 3 / 4  
  - The power coefficient is calculated by using the emission factor of the Southern Regional Power Grid in the average CO2 emission factor of China's regional power grid in 2022

Validity: GHG statements are the responsibility of the responsible party. This statement only reviewed the emissions data of inventory year, this statement is not for the management systems certification.

Issue Date: 2025-03-25



TÜV Rheinland (China) Ltd.  
Room 301, 3F and Room 1203, 12F, Building 4, No.15, Ronghua South Road, Beijing Economic-Technological Development Area, Beijing (Yizhuang group in high-end industrial area)

This verification and validation is based on the information made available to TÜV Rheinland and the engagement conditions detailed above. Therefore, TÜV Rheinland cannot guarantee the accuracy or correctness of this information. TÜV Rheinland cannot be held liable by any party relying or acting upon this verification and validation.

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# Statement annex

Inventory Standard **ISO 14064-1:2018**

Statement Registr. No. **17 164 2432485**

Report No. **17 164 2432485**

Verification Site	Verification Address
Avary Holding (Shenzhen) Co., Limited	Avary Park, Songluo Road, Yanchuan Community, Yanluo Street, Bao'an District, Shenzhen, 518100 Guangdong, P. R. China
Avary Holding (Shenzhen) Co., Limited	Avary Times Building, No. 2038, Haixiu Road, Haibin Community, Xin'an Street, Bao'an District, Shenzhen, 518100 Guangdong, P. R. China
Avary Holding (Shenzhen) Co., Limited	Avary No. 2 Park, No. 5, Niujiao Road, Yanchuan Community, Yanluo Street, Bao'an District, Shenzhen, 518100 Guangdong, P. R. China

Issue Date: 2025-03-25



TÜV Rheinland (China) Ltd.  
Room 301, 3F and Room 1203, 12F, Building 4, No.15, Ronghua South Road,  
Beijing Economic-Technological Development Area, Beijing (Yizhuang group in  
high-end industrial area of Beijing Pilot Free Trade Zone), 100176, P. R. China

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# Statement

Inventory Standard **ISO 14064-1:2018**

Statement Registr. No. **17 164 2532348**

Report No. **17 164 2532348**

Statement Holder: **KUISHENG TECHNOLOGY (SHENZHEN) LTD**  
Dist. B in 2F, 3-4F, Bldg A2, Dist. A in 4F, Bldg9, AVARY Park, Songluo Rd.,  
Yanchuan community, Yanluo St., Baoan Dist., Shenzhen, 518100 Guangdong,  
P. R. China (2F, Bldg SB02, Shenzhen No.2 Park, No.5, Niujiao Rd., Yanchuan  
community, Yanluo St.)

Verification Site: **KUISHENG TECHNOLOGY (SHENZHEN) LTD**  
Dist. B in 2F, 3-4F, Bldg A2, Dist. A in 4F, Bldg9, AVARY Park, Songluo Rd.,  
Yanchuan community, Yanluo St., Baoan Dist., Shenzhen, 518100 Guangdong,  
P. R. China (2F, Bldg SB02, Shenzhen No.2 Park, No.5, Niujiao Rd., Yanchuan  
community, Yanluo St.)

Verification Method: Verification Body: TÜV Rheinland (China) Ltd.  
- Process: Document review, interview, site visit and recalculation  
- Verification Standard: ISO 14064-1:2018, ISO 14064-3:2019

Verification Scope: Based on the information we have received and evaluated that:  
- Programme: Voluntary GHG scheme  
- Organizational Boundary: Operational Control  
- Level of Assurance: Reasonable  
- Materiality: 5%  
- Global warming potential (GWP): IPCC 2021  
- Base year: 2021 (2021.01.01~2021.12.31)  
- Inventory year: 2024 (2024.01.01~2024.12.31)  
- The total carbon emission is 13755.12 tons CO<sub>2</sub> equivalent (tCO<sub>2</sub>e)  
- Category 1 Direct emission is not quantified  
- Category 2 Indirect imported energy emission is 13755.12 tCO<sub>2</sub>e  
- Category 3 Indirect transportation emission is not quantified  
- Category 4 Indirect products used by organization emission is not quantified  
- Category 5 Indirect associated with the use of products from the organization  
emission is not quantified  
- Category 6 Indirect transportation emission is not quantified  
- Data and information  
- Historical in nature: Category 2  
- The power coefficient is calculated using the emission factor of the Southern  
Regional Power Grid in the average CO<sub>2</sub> emission factor of China's regional  
power grid in 2022

Validity: GHG statements are the responsibility of the responsible party. This statement  
only reviewed the emissions data of inventory year, this statement is not for the  
management systems certification.

Issue Date: 2025-03-25



TÜV Rheinland (China) Ltd.  
Room 301, 3F and Room 1203, 12F, Building 4, No.15, Ronghua  
South Road, Beijing Economic-Technological Development  
Area, Beijing (Yizhuang group in high-end industrial area)

This verification and validation is based on the information made available to TÜV Rheinland and the engagement conditions detailed above. Therefore, TÜV Rheinland cannot guarantee the accuracy or correctness of this information. TÜV Rheinland cannot be held liable by any party relying on or acting upon this verification and validation.

# Statement

Inventory Standard **ISO 14064-1:2018**

Statement Registr. No. **17 164 2432486**

Report No. **17 164 2432486**

Statement Holder: **Honghengsheng Electronical Technology (Huai'an) Co., Ltd.**  
No.168, Foxconn Road, Huai'an Economic and Technological  
Development Zone, 223010 Jiangsu, P. R. China

Verification Site: including the locations according to annex

Verification Method: Verification Body: TÜV Rheinland (China) Ltd.  
- Process: Document review, interview, site visit and recalculation  
- Verification Standard: ISO 14064-1:2018, ISO 14064-3:2019

Verification Scope: Based on the information we have received and evaluated that:  
- Program: Voluntary GHG scheme  
- Organizational Boundary: Operational Control  
- Level of Assurance: Reasonable  
- Materiality: 5%  
- Global warming potential (GWP): IPCC 2021  
- Base year: 2021 (2021.01.01~2021.12.31)  
- Inventory year: 2024 (2024.01.01~2024.12.31)  
- The total carbon emission is 83115.43 tons CO<sub>2</sub> equivalent (tCO<sub>2</sub>e)  
  - Category 1 Direct emission is 5679.18 tCO<sub>2</sub>e  
  - Category 2 Indirect imported energy emission is 74730.79 tCO<sub>2</sub>e (The  
  green electricity procured is 45590MWH)  
  - Category 3 Indirect transportation emission is 2686.76 tCO<sub>2</sub>e  
  - Category 4 Indirect products used by organization emission is 18.70  
  tCO<sub>2</sub>e  
  - Category 5 Indirect associated with the use of products from the  
  organization emission is not quantified  
  - Category 6 Indirect transportation emission is not quantified  
- Data and information  
  - Historical in nature: Category 1 / 2  
  - Historical in nature with scenario models: Category 3 / 4  
  - The power coefficient is calculated by using the value of the East  
  China regional power grid emission factor in the average CO<sub>2</sub> emission  
  factor of China's regional power grid in 2022

Validity: GHG statements are the responsibility of the responsible party. This  
statement only reviewed the emissions data of inventory year, this  
statement is not for the management systems certification.

Issue Date: 2025-03-25



TÜV Rheinland (China) Ltd.  
Room 301, 3F and Room 1203, 12F, Building 4, No.15, Ronghua  
South Road, Beijing Economic-Technological Development  
Area, Beijing (Yizhuang group in high-end industrial area)

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# Statement annex

Inventory Standard **ISO 14064-1:2018**

Statement Registr. No. **17 164 2432486**

Report No. **17 164 2432486**

Verification Site	Verification Address
Honghengsheng Electronical Technology (Huai'an) Co., Ltd.	Factory of HA01, HA02, HA03, HA11, HA12, HA13, HA14, HA15, No.168, Foxconn Road, Huai'an Economic and Technological Development Zone, 223010 Jiangsu, P. R. China
Honghengsheng Electronical Technology (Huai'an) Co., Ltd.	Staff Dormitory of Room 2#102, Room 2#202, Room 2#302, Room 3#103, Room 3#503, Room 3#603, No.11 Suzhou Road, Huai'an Economic and Technological Development Zone, 223010 Jiangsu, P. R. China

Issue Date: 2025-03-25



TÜV Rheinland (China) Ltd.  
Room 301, 3F and Room 1203, 12F, Building 4, No.15, Ronghua South Road,  
Beijing Economic-Technological Development Area, Beijing (Yizhuang group in  
high-end industrial area of Beijing Pilot Free Trade Zone), 100176, P. R. China

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# Statement

Inventory Standard **ISO 14064-1:2018**

Statement Registr. No. **17 164 2432488**

Report No. **17 164 2432488**

Statement Holder: **Qing Ding Precision Electronics (Huai'an) Co., Ltd.**  
No. 8, Pengding Road, Huai'an Economic and Technological Development Zone,  
223010 Jiangsu, P. R. China

Verification Site: **Qing Ding Precision Electronics (Huai'an) Co., Ltd. .**  
Factory of HB01, HB02, HB03, HB04, HB05, HB06, HB12, HB13, HB14, HB15,  
HB16 and HB17, No.8, Pengding Road, Economic and Technological  
Development Zone, Huai'an, 223010 Jiangsu, P. R. China

Verification Method: Verification Body: TÜV Rheinland (China) Ltd.  
- Process: Document review, interview, site visit and recalculation  
- Verification Standard: ISO 14064-1:2018, ISO 14064-3:2019

Verification Scope: Based on the information we have received and evaluated that:  
- Program: Voluntary GHG scheme  
- Organizational Boundary: Operational Control  
- Level of Assurance: Reasonable  
- Materiality: 5%  
- Global warming potential (GWP): IPCC 2021  
- Base year: 2023 (2023.01.01~2023.12.31)  
- Inventory year: 2024 (2024.01.01~2024.12.31)  
- The total carbon emission is 82026.33 tons CO<sub>2</sub> equivalent (tCO<sub>2</sub>e)  
- Category 1 Direct emission is 12674.52 tCO<sub>2</sub>e  
- Category 2 Indirect imported energy emission is 63273.07 tCO<sub>2</sub>e (The green  
electricity procured is 282648MWH)  
- Category 3 Indirect transportation emission is 6030.03 tCO<sub>2</sub>e  
- Category 4 Indirect products used by organization emission is 48.71 tCO<sub>2</sub>e  
- Category 5 Indirect associated with the use of products from the organization  
emission is not quantified  
- Category 6 Indirect transportation emission is not quantified  
- Data and information  
- Historical in nature: Category 1 / 2  
- Historical in nature with scenario models: Category 3 / 4  
- The power coefficient is calculated by using the value of the East China  
regional power grid emission factor in the average CO<sub>2</sub> emission factor of China's  
regional power grid in 2022

Validity: GHG statements are the responsibility of the responsible party. This statement  
only reviewed the emissions data of inventory year, this statement is not for the  
management systems certification.

Issue Date: 2025-03-25



TÜV Rheinland (China) Ltd.  
Room 301, 3F and Room 1203, 12F, Building 4, No.15, Ronghua  
South Road, Beijing Economic-Technological Development  
Area, Beijing (Yizhuang group in high-end industrial area)

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# Statement

Inventory Standard **ISO 14064-1:2018**

Statement Registr. No. **17 164 2532347**

Report No. **17 164 2532347**

Statement Holder: **Qing Ding Precision Electronics (Huai'an) Co., Ltd.**  
No. 8, Pengding Road, Huai'an Economic and Technological Development Zone,  
223010 Jiangsu, P. R. China

Verification Site: **Qing Ding Precision Electronics (Huai'an) Co., Ltd.**  
Factory of HC01, HC13, HC17, HC18, HC19, No. 133, Shenzhen East Road,  
Huai'an Economic and Technological Development Zone, Huai'an, 223010  
Jiangsu, P. R. China

Verification Method: Verification Body: TÜV Rheinland (China) Ltd.  
- Process: Document review, interview, site visit and recalculation  
- Verification Standard: ISO 14064-1:2018, ISO 14064-3:2019

Verification Scope: Based on the information we have received and evaluated that:  
- Program: Voluntary GHG scheme  
- Organizational Boundary: Operational Control  
- Level of Assurance: Reasonable  
- Materiality: 5%  
- Global warming potential (GWP): IPCC 2021  
- Base year: 2024 (2024.01.01~2024.12.31)  
- Inventory year: 2024 (2024.01.01~2024.12.31)  
- The total carbon emission is 40451.74 tons CO<sub>2</sub> equivalent (tCO<sub>2</sub>e)  
- Category 1 Direct emission is 1405.99 tCO<sub>2</sub>e  
- Category 2 Indirect imported energy emission is 38353.05 tCO<sub>2</sub>e  
- Category 3 Indirect transportation emission is 685.50 tCO<sub>2</sub>e  
- Category 4 Indirect products used by organization emission is 7.20 tCO<sub>2</sub>e  
- Category 5 Indirect associated with the use of products from the organization  
emission is not quantified  
- Category 6 Indirect transportation emission is not quantified  
- Data and information  
- Historical in nature: Category 1 / 2  
- Historical in nature with scenario models: Category 3 / 4  
- The power coefficient is calculated by using the value of the East China  
regional power grid emission factor in the average CO<sub>2</sub> emission factor of China's  
regional power grid in 2022

Validity: GHG statements are the responsibility of the responsible party. This statement  
only reviewed the emissions data of inventory year, this statement is not for the  
management systems certification.

Issue Date: 2025-03-21



TÜV Rheinland (China) Ltd.  
Room 301, 3F and Room 1203, 12F, Building 4, No.15, Ronghua  
South Road, Beijing Economic-Technological Development  
Area, Beijing (Yizhuang group in high-end industrial area  
of Beijing Pilot Free Trade Zone), 100176, P. R. China

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# Statement

Inventory Standard **ISO 14064-1:2018**

Statement Registr. No. **17 164 2432487**

Report No. **17 164 2432487**

Statement Holder: **HongQiSheng Precision Electronics (Qinhuangdao) Co., Ltd.**  
No. 18, Tengfei Road, Qinhuangdao Economic and Technological Development Zone, 066004 Hebei, P. R. China

Verification Site: **HongQiSheng Precision Electronics (Qinhuangdao) Co., Ltd.**  
No. 18, Tengfei Road, Qinhuangdao Economic and Technological Development Zone, 066004 Hebei, P. R. China (including buildings QA01/QA02/QA03/QA06/QA07/QA08/QA09/QA11/QA12/QA13/QA15/QA16/QA17/QA18/QA19/QA20/QA21/QA25/QR01/QR02/QWO1/QWO2/QASO1/QASO2/QASO3/QASO7/QASO8/QASO5)

Verification Method: Verification Body: TÜV Rheinland (China) Ltd.  
- Process: Document review, interview, site visit and recalculation  
- Verification Standard: ISO 14064-1:2018, ISO 14064-3:2019

Verification Scope: Based on the information we have received and evaluated that:  
- Program: Voluntary GHG scheme  
- Organizational Boundary: Operational Control  
- Level of Assurance: Reasonable  
- Materiality: 5%  
- Global warming potential (GWP): IPCC 2021  
- Base year: 2021 (2021.01.01~2021.12.31)  
- Inventory year: 2024 (2024.01.01~2024.12.31)  
- The total carbon emission is 48955.19 tons CO<sub>2</sub> equivalent (tCO<sub>2</sub>e)  
- Category 1 Direct emission is 30753.30 tCO<sub>2</sub>e  
- Category 2 Indirect imported energy emission is 13598.98 tCO<sub>2</sub>e (The green electricity procured is 378628MWH)  
- Category 3 Indirect transportation emission is 4548.32 tCO<sub>2</sub>e  
- Category 4 Indirect products used by organization emission is 54.58 tCO<sub>2</sub>e  
- Category 5 Indirect associated with the use of products from the organization emission is not quantified  
- Category 6 Indirect transportation emission is not quantified  
- Data and information  
- Historical in nature: Category 1 / 2  
- Historical in nature with scenario models: Category 3 / 4  
- The power coefficient is calculated by using the North China regional power grid emission factor in the average CO<sub>2</sub> emission factor of China's regional power grid in 2022

Validity: GHG statements are the responsibility of the responsible party. This statement only reviewed the emissions data of inventory year, this statement is not for the management systems certification.

Issue Date: 2025-03-25



TÜV Rheinland (China) Ltd.  
Room 301, 3F and Room 1203, 12F, Building 4, No.15, Ronghua South Road, Beijing Economic-Technological Development Area, Beijing (Yizhuang group in high-end industrial area)

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# LRQA Independent Assurance Statement

## Relating to Garuda Technology Co., Ltd. STSP Branch's GHG Inventory Report for the calendar year 2024

### 服務條件

本保證聲明書乃為鵬鼎科技股份有限公司南科分公司所準備。

英商勞盛股份有限公司台灣分公司(以下簡稱 LRQA)受鵬鼎科技股份有限公司南科分公司(以下簡稱 Garuda STSP Branch)之委託以查證其 2024 日曆年度 1/1/2024~31/12/2024 期間溫室氣體盤查報告(發行日期:2025 年 02 月 19 日,第三版),以下簡稱為”溫室氣體盤查報告”。

此溫室氣體盤查報告包含直接、能源間接以及其他間接溫室氣體排放。鵬鼎科技股份有限公司南科分公司包含下列的地址範圍內的軟性電路板設計與製造及電子電路表面組裝為主要業務相關活動,與其他相關設施設備活動,如溫室氣體盤查報告中所描述,溫室氣體排放使用營運控制權。

溫室氣體報告: 鵬鼎科技股份有限公司南科分公司溫室氣體盤查報告書  
鵬鼎科技股份有限公司南科分公司: 821011 高雄市路竹區路科九路 23 號

### Terms of Engagement

This Assurance Statement has been prepared for Garuda Technology Co., Ltd. STSP Branch.

LRQA was commissioned by Garuda Technology Co., Ltd. STSP Branch (hereafter referred to as the “Garuda STSP Branch”) to assure its GHG Inventory Report<sup>1</sup> of Garuda Technology Co., Ltd. STSP Branch for the calendar year 2024 (hereafter referred to as the “GHG Inventory Report” ).

The GHG Inventory Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions. The GHG emissions have been consolidated using ‘Operational’ control approach.

The main activities of the organization include “ Design and manufacture of Flexible circuit board and Surface Mount Assembly.” and the associated facilities & equipment as set out in GHG Inventory Report<sup>1</sup>.

Garuda STSP Branch’s geographical boundary includes its operations and site as mentioned below (as referred in the GHG Inventory Report):

No. 23, Luke 9th Rd., Luzhu Dist., Kaohsiung City 821011, Taiwan

### 管理責任

鵬鼎科技股份有限公司南科分公司的管理階層對本溫室氣體盤查報告之準備及維持有效的內部控管,包含溫室氣體盤查報告中揭露之資料負責。LRQA 的責任為依據我們與鵬鼎科技股份有限公司南科分公司間的合約執行查證。

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<sup>1</sup> Final\_GHG report\_ISO14064-1-2018\_ calendar year (2024)\_ Garuda STSP Branch, dated 19 January 2025, 3<sup>rd</sup> Edition.



最終的，溫室氣體盤查報告由鵬鼎科技股份有限公司南科分公司所核准並負有責任。

### Management Responsibility

Garuda STSP Branch's management was responsible for preparing the GHG Inventory Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the GHG Inventory Report in accordance with our contract with Garuda STSP Branch.

Ultimately, the GHG Inventory Report has been approved by, and remains the responsibility of Garuda STSP Branch.

### LRQA 的方法

LRQA 查證已依循 ISO 14064-3:2019 (溫室氣體主張之確証與查証附指引之規範)，以提供對鵬鼎科技股份有限公司南科分公司符合 ISO 14064-1:2018 (組織層級溫室氣體溫室氣體排放與移除之量化及報告附指引之規範)規定所準備的溫室氣體盤查報告之類別一與類別二之合理保證查證以及類別三與類別四有限保證等級查證。

為作成結論，本保證以抽樣方式執行並涵蓋下列的活動：

- 依溫室氣體盤查報告中所界定的設施設備，進行現場查訪；
- 同時審查與溫室氣體排放數據及資料管理相關的過程；
- 查核來自於環境部之相關係數與 IPCC 2021 年第六次評估報告之 GWP 值；
- 查證類別一與類別二的歷史數據記錄及資料來源；
- 查證類別三在上游的原料運輸（使用原物料篩選原則以年採購總金額總和 $\geq 80\%$ ）與員工通勤之整合層級活動數據彙整；
- 查證類別四在購買的產品和服務（使用原物料篩選原則以年採購總金額總和 $\geq 80\%$ ，與使用能源等）；以及廢棄物運輸處置與污水處理之整合層級活動數據彙整；以及；
- 查證報告排放類別之重大性原則。

### LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide reasonable assurance for Categories 1 and 2 and limited assurance for Category 3 and 4, that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2018, '*Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted site tour of the facilities and reviewed processes related to the control of GHG emissions data and records;
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records;





- verified emission factors sourced from Ministry of Environment (MOENV) and the Global Warming Potentials (GWPs) from the Sixth Assessment Report of the Intergovernmental Panel on Climate Change 2021 (AR6) ;
- verified the historical GHG emissions data and records back to source for Categories 1 and 2 emissions;
- verified an aggregated level GHG emissions data for Category 3 from upstream raw materials (Use of the principle of screening raw materials is based on the total annual purchase amount  $\geq 80\%$ ) and employee commuting;;
- verified an aggregated level GHG emissions data for Category 4 from purchased products and services (Use of the principle of screening raw materials is based on the total annual purchase amount  $\geq 80\%$ , and the use of energy, etc) and waste transportation & treatment & sewage treatment; and
- confirmed significance criteria on reporting of emission categories.

### 查證等級及實質性

依據合約的協議，查證是在合理保證等級及5%的實質性等級(類別一與類別二)，有限保證等級及5%的實質性等級(類別三與類別四)下執行的，本查證意見基於此形成。

### Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a reasonable level of assurance at a materiality of 5% for Categories 1 & 2 and at a limited level of assurance at a materiality of 5% for Category 3 & 4. The opinion expressed in this Assurance Statement has been accordingly formed.

### LRQA意見

基於 LRQA 的方法，依溫室氣體盤查報告中揭露日曆年西元 2024 年度之全部直接及能源間接的溫室氣體(類別一與類別二)排放總量實質正確，其他間接溫室氣體排放(類別三與類別四)沒有任何情形引起我們注意到計算沒有實質正確；溫室氣體盤查報告之準備也符合 ISO 14064-1:2018 (組織層級溫室氣體溫室氣體排放與移除之量化及報告附指引之規範)相關要求。

### LRQA's Opinion

Based on LRQA's approach,

- the GHG emissions for Category 1 and 2 disclosed in the report as summarised in the Table 1 below are materially correct.
- nothing has come to our attention that would cause us to believe that the GHG emissions for Category 3 and 4 disclosed in the Report as summarized in Table 1 below are not materially correct.
- and that the GHG Inventory Report has been prepared in conformance with ISO 14064-1:2018.

### LRQA's 建議

鵬鼎科技股份有限公司南科分公司需考量：

- 強化人員對於活動數據蒐集之知識與技巧.
- 改進活動數據輸入與換算之一致性.




### LRQA's Recommendations

Garuda Technology Co., Ltd. STSP Branch should:

- strengthen staff's knowledge and skills in activity data collection.
- improve the consistency of data input and use of conversion factors.

Signed

日期 Dated: 19 February 2025

James Hsiao 

Lead Verifier 主導查驗員



**Chiang-shan Chen**

General Manager 總經理

On behalf of LRQA Limited  
CIT, No. 1, Yumen St.,  
Zhongshan Dist., Taipei City, Taiwan.  
台北市中山區玉門街 1 號 台北創新中心(CIT)

LRQA Reference number: TWN00000454 /O\_2024/Date Issued: 17 March 2025

MOENV Control Number 管制編號: NA







**Table 1. Summary of Garuda STSP Branch's GHG Inventory Report for the calendar year 2024(01 January ~31 December 2024)**

**鵬鼎科技股份有限公司南科分公司 2024 年度溫室氣體清冊**

Scope of GHG emissions(溫室氣體排放之範疇)	Tonnes CO <sub>2</sub> e CO <sub>2</sub> 當量噸
Direct GHG emissions (Category 1) 直接溫室氣體排放	1,737.5513
Direct GHG emissions from the combustion of biomass (生質燃燒溫室氣體排放)	None
Indirect GHG emissions from imported energy (purchased electricity) 輸入能源產生之間接溫室氣體排放(電力) (Category 2, Location-based 地區基礎)	10,025.4336
Indirect GHG emissions from transportation (Category 3) 由運輸產生之間接溫室氣體排放	309.0952
Indirect GHG emissions from products used by the organization (Category 4) 由組織使用的產品所產生之間接溫室氣體排放	2,300.4845
Indirect GHG emissions associated with the use of products from the organization (Category 5) 與組織的產品使用相關連之間接溫室氣體排放	Not significant
Indirect GHG emissions from other sources (Category 6) 由其他來源產生的間接溫室氣體排放	Not identified
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018	

Note 1: The national electricity emission factor of year 2023 was quoted, the factor was taken from Taiwan Energy Administration as published on 26 April 2024.

Note 2: GHG emission figures above are being reported with four decimal places as required by Taiwan MOENV.

備註 1：國家電力溫室氣體排放係數引用能源署在 2024 年 4 月 26 日公佈之民國 112 年度電力排碳係數作為外購電力之排放係數。

備註 2：溫室氣體盤放數據相關小數點規定依據環境部規定執行。

This Assurance Statement is subject to the provisions of this legal section:

LRQA Group Limited, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

# GHG Assurance Statement

## Avary Technology India Private Limited

No-28, Padur Road,  
Kuthambakkam Village, Poonamallee Taluk,  
Tiruvallur, Tamil Nadu 600124, India

SGS India Private Limited (hereinafter referred to as SGS India) was contracted by Avary Technology India Private Limited (the 'Company') to conduct an independent assurance of its annual Greenhouse Gas (GHG) inventory for Scope-1 and Scope-2 pertaining to the reporting period of 1st January 2024 to 31st December 2024. The Company has developed its GHG inventory in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1 standard. SGS India has conducted Limited level Assurance for Scope-1 & Scope-2 data. This assurance engagement was conducted in accordance with the "International Standard on Assurance Engagements (ISAE) 3410".

SGS India verified the following parameters given in the Table below:

### Scope 1 and Scope 2 Data

Scope	Actual emission (tCo2)
Scope 1 GHG emissions in metric tons of CO2 eq	1277.95
Scope 2 GHG emissions in metric tons of CO2 eq	1,555

Verification Statement no: BA\_ESG\_4375166\_GHG\_V1  
Statement Date: 7<sup>th</sup> April 2025



This Statement is issued, on behalf of Client, by SGS India ("SGS") under its General Conditions for ESG Assurance Services. A full copy of this statement may be consulted at SGS India. This Statement does not relieve Client from compliance with any regulations that applied to it. Stipulations to the contrary are not binding on SGS and therefore SGS shall have no responsibility vis-à-vis parties other than its Client.

This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.





## INDEPENDENT ASSURANCE STATEMENT

### Independent Assurance Statement to Avary Technology India Private Limited on its GHG Inventory for the CY 2024

#### The Managing Director

#### Avary Technology India Private Limited

No-28, Padur Road,  
Kuthambakkam Village, Poonamallee Taluk,  
Tiruvallur, Tamil Nadu 600124, India

#### Nature of the Assurance

SGS India Private Limited (hereinafter referred to as SGS India) was contracted by Avary Technology India Private Limited (the 'Company') to conduct an independent assurance of its annual Greenhouse Gas (GHG) inventory for Scope-1 and Scope-2 pertaining to the reporting period of 1st January 2024 to 31st December 2024. The Company has developed its GHG inventory in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1 standard. SGS India has conducted Limited level Assurance for Scope-1 & Scope-2 data. This assurance engagement was conducted in accordance with the "International Standard on Assurance Engagements (ISAE) 3410".

#### Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Avary Technology India Private Limited's Stakeholders.

#### Responsibilities

The information in the report and its presentation are the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, calculation, and statements within the defined scope of verification, aiming to inform the Management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific purpose, and it is not intended for use in interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope. The Company holds the responsibility for preparing and ensuring the fair representation of the verification scope.

#### Assurance Standard

SGS India has conducted Limited level Assurance for Scope 1 & Scope 2 data. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3410. Our evidence-gathering procedures were designed to obtain a 'Limited level of assurance' which involves the underlying assumption that the control environment and controls are reliable.

#### Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from Avary Technology India Private Limited, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP,



GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance.

### Scope of Assurance

The assurance exercise included the evaluation of quality, accuracy, and reliability of the GHG Inventory on Scope 1 and Scope 2 data for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024. The scope of verification covers the following aspects:

- The reporting boundary includes the Company's operational controls of 1 Office located at the Address: No-28, Padur Road, Kuthambakkam Village, Poonamallee Taluk, Tiruvallur, Tamil Nadu 600124 and this is aligned with the GHG inventory consolidation approach.

### Assurance Methodology

The assurance comprised a combination of pre-assurance research, interaction with the key personnel engaged in the process of developing the company's GHG inventory, on-site visits, and remote desk review & verification of data. Specifically, SGS India executed the following activities:

- Interaction with key personnel from the head office and selected manufacturing locations to understand and review the current processes in place for developing the Company's GHG inventory.
- Assessment of internal control mechanism to ensure the reliability and accuracy of emission data.
- Review of the data management system used for collection and consolidation of emission data.
- Review of consistency of data/information within the GHG inventory and between the inventory and source.
- Evaluation of the appropriateness of the quantification methods used to arrive at Scope 1 and Scope 2 with respect to the specific requirements of the GHG Protocol
- Assurance of emission data on a sample basis, including conversion factors and emissions factors.

### Limitations

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data review outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in "Findings and Conclusion."
- The assurance engagement considers an uncertainty of  $\pm 3\%$  based on materiality threshold for Assumption/estimation/measurement errors and omissions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Strategy and other related linkages expressed in the Report.
- Mapping of the Report with reporting frameworks other than those mentioned in Reporting Criteria above.

SGS India verified data on a sample basis; the responsibility for the authenticity of data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

### Findings and Conclusions

#### Scope 1 and Scope 2 inventory:

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information presented by the Company in its GHG Inventory report is not prepared, in all material respects, in accordance with the reporting criteria.

SGS India verified the following parameters given in the Table below:

**Scope 1 and Scope 2 Data**

Scope	Actual emission (tCo2)
Scope 1 GHG emissions in metric tons of CO2 eq	1,277.95
Scope 2 GHG emissions in metric tons of CO2 eq	1,555

Note: Avary Technology India Private Limited has purchased a REC certificate from projects that reduce or sequester carbon dioxide to offset emissions.

**For and on behalf of SGS India Private Limited**

  <p><b>Ashwini K. Mavinkurve,</b>  Head – ESG &amp; Sustainability Services, SGS India Pune, India 7<sup>th</sup> April, 2025 Version 1</p>	 <p><b>Abhijit Joshi</b>  Technical reviewer– ESG &amp; Sustainability Services, SGS India Pune, India</p>	 <p><b>Muskan Jain</b>  Lead Verifier – ESG &amp; Sustainability Services, SGS India Gurgaon, India</p>
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## Greenhouse Gases Verification Opinion

is awarded to

### LEADING INTERCONNECT SEMICONDUCTOR TECHNOLOGY(SHENZHEN) CO.,LTD.

Bureau Veritas Certification (Beijing) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gases (GHG) emissions reported by Leading Interconnect Semiconductor Technology(Shenzhen) Co.,Ltd. for the period stated below. This verification opinion applies to the related information included within the scope of work described below.

#### Boundaries covered by the verification:

- Verification site name: Leading Interconnect Semiconductor Technology(Shenzhen) Co.,Ltd.
- Verification site address: SL11, No.8, Langdong Road, Yanchuan Community, Yanluo Street, Bao'an District, Shenzhen City, Guangdong Province, China
- Reporting period covered: 01/01/2024 to 31/12/2024
- **Organizational boundaries:** Activities and facilities of Leading Interconnect Semiconductor Technology(Shenzhen) Co.,Ltd. under operational control approach.
- **Reporting boundaries:** GHG emissions generated in Manufacture of integrated circuit(IC)substrates and related management activities within the organizational boundaries, as well as significant indirect greenhouse gases emissions.

#### Emissions data verified under reporting boundaries:

- Category 1: Direct GHG emissions: 2845.75 tCO<sub>2</sub>e
- Category 2: Indirect GHG emissions from imported energy : 29818.08 tCO<sub>2</sub>e
- Category 3: Indirect GHG emissions from transportation: 439.93 tCO<sub>2</sub>e
- Category 4: Indirect GHG emissions from products used by organization: 535.23 tCO<sub>2</sub>e
- Category 5: Indirect GHG emissions associated with the use of products from the organization: Non-significant indirect emissions and not quantified
- Category 6: Indirect GHG emissions from other sources: Non-significant indirect emissions and not quantified

Total quantified emissions: 33638.99 tCO<sub>2</sub>e

**Limitations and exclusions:** Excluding other non-significant indirect GHG emissions

#### GHG verification protocol used to conduct the verification:

- ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

#### Level of assurance:

- Reasonable assurance

#### GHG verification methodology:

- Interview for relevant personnel;
- Review of the documentary evidence;
- Evaluation of the methodology and information systems for data collection, aggregation,

Certification body address: Room 02, 9 / F, West Office Building 1, Oriental Economic and Trade City, Oriental Plaza, No.1 East Chang'an Street, Dongcheng District, Beijing, China. 100738

Further clarifications regarding the verification scope of this opinion may be obtained by consulting the organization.

To check this opinion validity please call: +86 10 59683663 or +86 20 83073800





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analysis and review;

- Audit of sampled sites and data to verify source.

## Verification conclusion:

Based on the verification process and findings, the GHG emission data in the GHG inventory report from Leading Interconnect Semiconductor Technology(Shenzhen) Co.,Ltd. is in compliance with ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

## Statement of independence, impartiality and competence:

Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years' history in providing independent assurance services.

No member of the verification team has a business relationship with Leading Interconnect Semiconductor Technology(Shenzhen) Co.,Ltd. and its directors or managers beyond that required by this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

**Lead verifier:** Jie Xiao

**No.:** EMI24994904GZ

**Version No.:** No.1

**Verification date:** 24/02/2025-25/02/2025

**Issue date:** 11/03/2025

Signed on behalf of  
Bureau Veritas Certification (Beijing) Co., Ltd.





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## Greenhouse Gases Verification Opinion

is awarded to

### LEADING INTERCONNECT SEMICONDUCTOR TECHNOLOGY QINHUANGDAO CO., LTD.

Bureau Veritas Certification (Beijing) CO., LTD. was engaged to conduct an independent verification of the greenhouse gases (GHG) emissions reported by Leading Interconnect Semiconductor Technology Qinhuangdao Co., Ltd. for the period stated below. This verification opinion applies to the related information included within the scope of work described below.

#### Boundaries covered by the verification:

- Verification site name: Leading Interconnect Semiconductor Technology Qinhuangdao Co., Ltd.
- Verification site address: No.18-8, Tengfei Road, Economic and Technology Development Zone, Qinhuangdao City, Hebei Province, P.R.China
- Reporting period covered: 01/01/2024 to 31/12/2024

**Organizational boundaries:** Activities and facilities of Leading Interconnect Semiconductor Technology Qinhuangdao Co., Ltd. under operational control approach.

**Reporting boundaries:** GHG emissions generated in the production of Integrated Circuit (IC) Packaging Carrier Board and related management activities within the organizational boundaries, as well as significant indirect greenhouse gases emissions.

#### Emissions data verified under reporting boundaries:

- Category 1: Direct GHG emissions: 10466.99 tCO<sub>2e</sub>
- Category 2: Indirect GHG emissions from imported energy : 75980.66 tCO<sub>2e</sub>
- Category 3: Indirect GHG emissions from transportation: 2552.09 tCO<sub>2e</sub>
- Category 4: Indirect GHG emissions from products used by organization: 8.39 tCO<sub>2e</sub>
- Category 5: Indirect GHG emissions associated with the use of products from the organization: Non-significant indirect emissions and not quantified
- Category 6: Indirect GHG emissions from other sources: Non-significant indirect emissions and not quantified

Total quantified emissions: 89008.14 tCO<sub>2e</sub>

**Limitations and exclusions:** Excluding other non-significant indirect GHG emissions

#### GHG verification protocol used to conduct the verification:

- ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

#### Level of assurance:

- Reasonable assurance

#### GHG verification methodology:

- Interview for relevant personnel;
- Review of the documentary evidence;
- Evaluation of the methodology and information systems for data collection, aggregation,

Certification body address: Room 02, 9 / F, West Office Building 1, Oriental Economic and Trade City, Oriental Plaza, No.1 East Chang'an Street, Dongcheng District, Beijing, China. 100738

Further clarifications regarding the verification scope of this opinion may be obtained by consulting the organization.

To check this opinion validity please call: +86 10 59683663 or +86 20 83073800





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analysis and review;

- Audit of sampled sites and data to verify source.

## Verification conclusion:

Based on the verification process and findings, the GHG emission data in the GHG inventory report from Leading Interconnect Semiconductor Technology Qinhuangdao Co., Ltd. is in compliance with ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

## Statement of independence, impartiality and competence:

Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years' history in providing independent assurance services.

No member of the verification team has a business relationship with Leading Interconnect Semiconductor Technology Qinhuangdao Co., Ltd. and its directors or managers beyond that required by this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

**Lead verifier:** Huijie Huang

**No.:** EMI24995088GZ

**Version No.:** No.1

**Verification date:** 18-20/02/2025

**Issue date:** 24/03/2025

Signed on behalf of  
Bureau Veritas Certification (Beijing) CO.,LTD.



# LRQA Independent Assurance Statement

## Relating to BoardTek Electronics Corporation.'s GHG Report for the calendar year 2024

BOARDTEK: 16 and 27, Ching Chien 1<sup>st</sup> Rd. Kuan-Yin Industrial Park, Taoyuan, Taiwan.

### 服務條件

本保證聲明書乃為先豐通訊股份有限公司所準備。

英商勞盛股份有限公司台灣分公司(以下簡稱 LRQA)受先豐通訊股份有限公司(以下簡稱 BOARDTEK)之委託以查證其 2024 年日曆年度(2024 年 1 月 1 日~12 月 31 日)期間溫室氣體盤查報告(發行日期:2025 年 02 月 21 日, 第二版), 以下簡稱為”溫室氣體盤查報告”。

此溫室氣體盤查報告包含直接、能源間接以及其其他間接(由運輸產生之間接溫室氣體排放)之溫室氣體排放, 先豐通訊股份有限公司包含下列的地址範圍內的印刷電路板製造相關活動, 與其他相關設施設備活動, 如溫室氣體盤查報告中所描述, 溫室氣體排放使用營運控制權。

溫室氣體報告: 先豐通訊股份有限公司觀音廠溫室氣體報告書

地址: : 桃園市觀音工業區經建一路 16、27 號

### Terms of Engagement

This Assurance Statement has been prepared for BoardTek Electronics Corporation.

LRQA Limited (hereafter referred to as the “LRQA”) was commissioned by BoardTek Electronics Corporation. (hereafter referred to as the “BOARDTEK”) to assure its GHG Report<sup>1</sup> for the calendar year 2024 (01 January 2024 ~31 December 2024) (hereafter referred to as “the Report”).

The Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions (Indirect emissions from transportation). The GHG emissions have been consolidated using ‘Operational’ control approach.

BOARDTEK’s geographical boundary includes the operations and activities relevant with the manufacturing of printed circuit board, and the associated facilities & equipment as set out in the GHG Inventory Report<sup>1</sup>.

16 and 27, Ching Chien 1st Rd. Kuan-Yin Industrial Park, Taoyuan, Taiwan.

### 管理責任

先豐通訊股份有限公司觀音廠的管理階層對本溫室氣體盤查報告之準備及維持有效的內部控管, 包含溫室氣體盤查報告中揭露之資料負責。LRQA 的責任為依據我們與先豐通訊股份有限公司觀音廠間的合約執行查證。

最終的, 溫室氣體盤查報告由先豐通訊股份有限公司觀音廠所核准並負有責任。

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<sup>1</sup> Final\_GHG report\_ISO14064-1-2018\_Clendar year (2024)\_BOARDTEK, dated 21 Feb., 2<sup>nd</sup> Edition.



## Management Responsibility

BOARDTEK's management was responsible for preparing the GHG Inventory Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the GHG Inventory Report in accordance with our contract with BOARDTEK.

Ultimately, the GHG Inventory Report has been approved by, and remains the responsibility of BOARDTEK.

## LRQA 的方法

LRQA 查證已依循 ISO 14064-3:2019 (溫室氣體主張之確証與查証附指引之規範)，以提供對先豐通訊股份有限公司符合 ISO 14064-1:2018 (組織層級溫室氣體溫室氣體排放與移除之量化及報告附指引之規範) 規定所準備的溫室氣體盤查報告之類別一與二之合理保證查證以及類別三四有限保證等級查證。

為作成結論，本保證以抽樣方式執行並涵蓋下列的活動：

- 依溫室氣體盤查報告中所界定的設施設備，進行現場查訪；同時審查與溫室氣體排放數據及資料管理相關的過程；
- 訪談組織中對於相關溫室氣體排放數據與紀錄管理與維持之權責人員；
- 查核來自於行政院環境部之相關係數與 IPCC 2021 年第六次評估報告之 GWP 值；
- 查證類別一與類別二的歷史數據與整合層級的記錄及資料來源；
- 查證類別三之上游依據關務系統所輸出的進出口資料進行原料(進貨後尚須加工之基板、膠片、油墨等)與產品退貨運輸、以及下游空/海運運輸與配送產品之活動數據彙整，未包含其餘例如其他原料、國內購買原料、上下游運輸陸運、商務旅行之活動數據彙整；
- 查證類別四在購買的原物料（蒐集至少達 80%採購金額）、購買燃料及能資源、廢棄物處置及清運（依據廢棄物申報系統紀錄）之活動數據彙整；以及
- 查證報告排放類別之重大性原則。

## LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, 'Specification with guidance for verification and validation of greenhouse gas statements' to provide reasonable assurance for Categories 1 and 2 and limited assurance for Category 3 and 4, that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2018, 'Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- Conducted site tour of the facilities and reviewed processes related to the control of GHG emissions data and records;
- Interviewed relevant staff of the organization responsible for managing GHG emissions data and records; and
- Verified emission factors sourced from MOENV and the Global Warming Potentials (GWPs) from the Sixth Assessment Report of the Intergovernmental Panel on Climate Change 2021 (AR6).
- Verified the historical GHG emissions data and records back to source for Categories 1 and 2 emissions.
- Verified an aggregated level GHG emissions data for Category 3 from upstream collects activity data on raw materials (substrates, films, inks, etc. that still need to be processed after purchase) and product return transportation, as well as downstream air/sea transportation and product distribution based on the import and export data output by the customs system., does not include





other activities such as other raw materials, domestic purchased raw materials, upstream and downstream transportation, land transportation, and business travel

- Verified an aggregated level GHG emissions data for categories 4 in the purchase of raw materials (collect at least 80% of the purchase amount), purchase of fuel and energy resources, and waste disposal and transportation (based on the records of the waste declaration system); and
- Confirmed significance criteria on reporting of emission categories

#### 查證等級及實質性

依據合約的協議，查證是在合理保證等級及 5%的實質性等級(類別一與二)，有限保證等級及 5%的實質性等級(類別三與四) 下執行的，本查證意見基於此形成。

#### Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a reasonable level of assurance at a materiality of 5% for Categories 1 and 2 and at a limited level of assurance at a materiality of 5% for Category 3 and 4. The opinion expressed in this Assurance Statement has been accordingly formed.

#### LRQA意見

基於 LRQA 的方法，依溫室氣體盤查報告中揭露日曆年西元 2024 年度之全部直接及能源間接的溫室氣體(類別一與類別二)排放總量實質正確，其他間接溫室氣體排放(類別三與四)沒有任何情形引起我們注意到計算沒有實質正確；溫室氣體盤查報告之準備也符合 ISO 14064-1:2018 (組織層級溫室氣體溫室氣體排放與移除之量化及報告附指引之規範)相關要求。

#### LRQA' s Opinion

Based on LRQA' s approach,

- The GHG emissions for Categories 1 and 2 disclosed in the Report as summarized in Table 1 below are materially correct.
- Nothing has come to our attention that would cause us to believe that the GHG emissions for Category 3 and 4 disclosed in the Report as summarized in Table 1 below is not materially correct.
- and that the Report has been prepared in conformance with ISO 14064-1:2018.

#### LRQA' s 建議

先豐通訊股份有限公司需考量:

- 對於設備冷媒排放量之溫室氣體計算，應考量使用實際補充量替代「設備冷媒逸散率」方式進行。
- 改進關於生產線上，四氟化碳的氣體鋼瓶消耗的數據收集，以提高數據準確性。
- 依據製程方法，電漿製程中 CF<sub>4</sub> 的使用後，後續製程氣體導入廢氣處理設施，處理氟化物，雖然空氣污染 M01 許可證中登載前述污染防治設備之總氟量處理效率應達 80%以上，但是未能提出佐證說明，因此，本年度先豐通訊公司主張 CF<sub>4</sub> 於鹼性水洗塔中處理率為 0。先豐通訊公司應建立適當的污染處理設備的檢測方法，以決定未來的處理效率。
- 強化人員對於活動數據蒐集之知識與技巧。

#### LRQA' s Recommendations

BOARDTEK should:

- For the GHG calculation of the greenhouse gas emissions of equipment refrigerants, it should be considered to use the actual replenishment amount instead of the "equipment refrigerant emission rate" method.
- Improved data collection on production line consumption of carbon tetrafluoride gas cylinders to improve data accuracy.



- According to the process method, the subsequent process gas is introduced into the waste gas treatment equipment to treat fluoride, after using CF4 in the plasma process. The total fluorine treatment efficiency of the equipment should reach more than 80% and listed in the air pollution M01 permit, however no supporting evidence was provided. BOARDTEK claimed that the treatment rate of CF4 in the equipment was 0, this year. BOARDTEK shall establish appropriate testing methods for pollution treatment equipment to determine efficiency.
- Strengthen staff's knowledge and skills in activity data collection.

Signed

**Sean Chiang**

Lead Verifier 主導查驗員

日期 Dated: 16 Mar 2025

**Chiang-shan Chen**

General Manager 總經理

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**Table 1. Summary of Boardtek Electronics Corporation, GHG Report for the calendar year 2024 (01 January ~31 December 2024)**

**先豐通訊股份有限公司 2024 年度溫室氣體清冊**

<b>Scope of GHG emissions(溫室氣體排放之範疇)</b>	<b>Tonnes CO<sub>2</sub>e 當量噸</b>
Direct GHG emissions (Category 1) 直接溫室氣體排放	15,364.3042
Direct GHG emissions from the combustion of biomass (生質燃燒溫室氣體排放)	None
Indirect GHG emissions from imported energy (purchased electricity) 輸入能源產生之間接溫室氣體排放(電力採購) (Category 2, Location-based 地區基礎)	39,627.5142
Indirect GHG emissions from transportation (Category 3) 由運輸產生之間接溫室氣體排放	2,561.4685
Indirect GHG emissions from products used by the organization (Category 4) 由組織使用的產品所產生之間接溫室氣體排放	30,608.4092
Indirect GHG emissions associated with the use of products from the organization (Category 5) 與組織的產品使用相關連之間接溫室氣體排放	未計算 Not calculated
Indirect GHG emissions from other sources (Category 6) 由其他來源產生的間接溫室氣體排放	未有 None
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018.	

Note 1: The national electricity carbon emission factor of year 2023 was quoted, the factor was taken from Taiwan Energy Administration as published on 26 April 2024.

Note 2: GHG emission figures above are being reported with four decimal places as required by Taiwan MoENV.

備註 1：國家電力溫室氣體排放係數引用能源署在 2024 年 4 月 26 日公佈之民國 112 年度電力排碳係數作為外購電力之排碳係數。

備註 2：溫室氣體盤放數據相關小數點規定依據行政院環境部規定執行。

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