Opinion TW26/00353GG

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

SIGURD MICROELECTRONICS CORPORATION

No.436, Section 1, Pei-Shing Road, Chutung, 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

314.4665 tonnes of CO_2e

Indirect emissions

98,850.2100 tonnes of CO_2e

Direct emissions and indirect emissions

99,164.677 tonnes of CO_2e

Authorized by

Stephen Pao
Business Assurance Director
Date: 09 July 2026
Version 1

TGP56B-15-1 2601
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Validation and Verification

VB002

The emission of each category is described as below: Unit: tonnes of CO_2e

Reporting Boundaries			GHG Emissions
Inventory categories		**Description**	
Direct emissions		Direct emissions from stationary combustion	5.7687
		Direct emissions from mobile combustion	128.5058
		Direct process emissions and removals from industrial processes	0.0000
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	180.1920
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Imported electricity	76,362.6953
	Transportation	Upstream transport and distribution for goods	17.4203
		Employee commuting	560.4913
	Products used by an organization	Purchased goods	3,006.7982
		Fuel- and energy-related activities, not included in Scope 1 or Scope 2	18,798.5123
		Waste treatment emissions	99.0169
		Waste transportation emissions	5.2757
	Associated with the use of products from the organization	Not significant	---
	Other sources	---	---
Direct emissions and indirect emissions			99,164.677

The emission of each site is described as below: Unit: tonnes of CO_2e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Pei Shing	69.4025	20,030.7304	5,491.3854	25,591.518
Chung Shing	54.4807	13,711.4973	5,327.6153	19,093.593

Hu Kou	183.3014	39,879.7208	10,723.8744	50,786.897
Analog IC Test Division	7.2819	2,740.7468	944.6396	3,692.668

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

ISO 14064-3:2019

as provided by SIGURD MICROELECTRONICS CORPORATION (hereinafter referred to as "Sigurd Corp."), No.436, Section 1, Pei-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C., in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Sigurd Corp. 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 23 October 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 18 March 2026 to 10 April 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
  - No.436, Section 1, Pei-Shing Road, Chutung, Hsinchu, Taiwan 310, R.O.C.
  - No.11, Lane 169, Section 2, Chung-Shing Road, Chutung, Hsinchu 310, Taiwan, R.O.C.
  - No.1, Siwei Road, Hsinchu Industrial Park, Hu-Kou, Hsinchu 303, Taiwan, R.O.C.
  - No. 65, Guangfu N. Rd., Hukou Township, Hsinchu County 303, Taiwan, R.O.C.
- Types of GHGs included: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4)
  - Indirect emissions:
    - Electricity emission factor is 0. 474 kgCO_2e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
    - The secondary database has Carbon Footprint Information Platform, Ecoinvent 3.9.1.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.

- Materiality：5%
- The version of inventory sheet: 2026/06/04
- The version of GHG statement: 2026/06/04
- Intended user of the verification opinion: 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 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 of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 100,475.624 metric tonnes of CO_2 equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO_2 equivalent

The emission of each category is described as below: Unit: tonnes of CO_2e

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Indirect	Imported energy	Imported electricity	76,362.6953

emissions	Transportation	Upstream transport and distribution for goods	17.4203
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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.
    - 2 Corrective Action Requests (CARs) and 13 New Information Requests (NIRs) were raised during verification activities.

- Retention Limitation: Nil
- Additional Notes: Nil

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 Sigurd Corp. as a whole.

Verifier Group

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

Lead Verifier:	Ben Huang	
Verifier:	Sunny Chung	Aiden Tseng
Verifier:	Chris Hsia	Mike Huang

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 SIGURD MICROELECTRONICS CORPORATION, No.436, Section 1, Pei-Shing Road, Chutung, 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.