Opinion TW26/00381CFP

Carbon Footprint Verification Opinion

The Inventory of Carbon Footprint of
Final Test Service
which is calculated by

SIGURD MICROELECTRONICS CORP.

No.436, Section 1, Pei-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C.

Based on life cycle assessment verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14067:2018

Opinion Type: Modified

Basis of Assessment

Cradle-to-Gate

Authorized by

Stephen Pao
Business Assurance Director
Version 1
Issue Date: 16 July 2026
Valid Date: 15 July 2028

TGP57-15-23 2601
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,
New Taipei City 248016, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com.tw

CARBON FOOTPRINT
Sustainability Services

Service Name	Final Test Service			
Declared Unit	Hourly Final Test Service			
Functional Unit	—			
Life cycle GHG emissions				
Verification Unit (Unit: kilograms of CO_2e)				Functional Unit emissions (Unit: kilograms of CO_2e)
Life Cycle Stage	Material Use	Service Process	Total	
Final Test Service	1.327	17.703	19.03	—

SGS has been commissioned by SIGURD MICROELECTRONICS CORP. hereinafter referred to as “SIGURD”), No.436, Section 1, Pei-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C. to conduct the life cycle Greenhouse Gas (hereinafter referred to as “GHG”) emissions verification of service in accordance with ISO 14064-3:2019 against the requirements of

ISO 14067:2018

Roles and responsibilities

- The management of SIGURD 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 the life cycle GHG emissions for service information and the reported life cycle GHG emissions of the service.
- Contract Date: The verification was based on the verification scope, objectives and criteria as agreed between SIGURD and SGS on 18 August 2025.
- Verification Standard: ISO 14067:2018
  Greenhouse gases- Carbon footprint of products- Requirements and guidelines for quantification
- Verification Period: 04 May 2026 to 04 June 2026.

Scope

- GHG information for the following service period was verified：01 January 2025 to 31 December 2025.
- Title or description of activities：Service carbon footprint verification of the Cradle-to-Gate life cycle GHG emissions of Final Test Service.
- Service location：
  - Pei Shing Plant: No.436, Section 1, Pei-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C.
  - Chung Shing Plant: No.11, Lane 169, Section 2, Chung-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C.
  - Hu Kou Plant: No.1, Siwei Road, Hsinchu Industrial Park, Hu-Kou, Hsinchu, Taiwan, R.O.C.
- Product Category Rule：Integrated Circuit - Assembly & Test Services, 2024-001, V2.1, TSIA.
- Functional unit：NA
- Declared unit：Hourly Final Test Service
- System boundary：Covers a Cradle-to-Gate assessment of the full life cycle emissions; the system boundary was clearly defined in accordance with ISO 14067:2018. All GHG’s enlisted on ISO 14067:2018.
- Life cycle assessment software：NA

- Data resources：The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Carbon Footprint Information Platform, Ecoinvent 3.9.1.
- Life cycle assessment tool and index：
  - Life cycle emissions are calculated by Chase Sustainability Cloud
  - IPCC 2021 AR6 GWP values are applied in this inventory.
- Level of assurance: In accordance with verification criteria and the execution of verification procedures based on bilateral agreements, the process aligns with the materiality requirements and the reasonable assurance level recognized by authorities.
- Materiality：5%.

Objective

The purpose of this verification exercise is, by review of objective evidence, to independently review:

- Whether the life cycle GHG emissions of the service are as declared by the organization's GHG assertion.
- The data reported is 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 the life cycle GHG emissions of service information and the controls in place to mitigate these risks. Our examination included assessment and a test of evidence relevant to the amounts and disclosures in relation to the reported life cycle GHG emissions of the service. We planned and performed our work to obtain the information, explanations and evidence that the life cycle GHG emissions are free from material misstatement.
- Verification Opinion: 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 14067:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
    - Correction of activity data on some emission sources, such as raw material acquisition and transportation, diesel, electricity, CO_2 fire extinguishers.

- 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.

Verifier Group

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

Lead Verifier: Sophia Chai

Verifier: Kai ping Teh Bonnie Hung

This opinion shall be interpreted with the GHG assertion of SIGURD as a whole. This result shall be valid for a maximum period of two years, after which the GHG emission shall be re-assessed.

Note: This Opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Green 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. 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.

Opinion TW26/00382CFP

Carbon Footprint Verification Opinion

The Inventory of Carbon Footprint of
Chip Probing Service
which is calculated by

SIGURD MICROELECTRONICS CORP.

No.436, Section 1, Pei-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C.

Based on life cycle assessment verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14067:2018

Opinion Type: Modified

Basis of Assessment

Cradle-to-Gate

Authorized by

Stephen Pao
Business Assurance Director
Version 1
Issue Date: 16 July 2026
Valid Date: 15 July 2028

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CARBON FOOTPRINT
Sustainability Services

Service Name	Chip Probing Service			
Declared Unit	Hourly Chip Probing Service			
Functional Unit	—			
Life cycle GHG emissions				
Verification Unit (Unit: kilograms of CO_2e)				Functional Unit emissions (Unit: kilograms of CO_2e)
Life Cycle Stage	Material Use	Service Process	Total	
Chip Probing Service	0.018	15.155	15.17	—

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ISO 14067:2018

Roles and responsibilities

- The management of SIGURD 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 the life cycle GHG emissions for service information and the reported life cycle GHG emissions of the service.
- Contract Date: The verification was based on the verification scope, objectives and criteria as agreed between SIGURD and SGS on 18 August 2025.
- Verification Standard: ISO 14067:2018
  Greenhouse gases- Carbon footprint of products- Requirements and guidelines for quantification
- Verification Period: 04 May 2026 to 04 June 2026.

Scope

- GHG information for the following service period was verified：01 January 2025 to 31 December 2025.
- Title or description of activities：Service carbon footprint verification of the Cradle-to-Gate life cycle GHG emissions of Chip Probing Service.
- Service location：
  - Pei Shing Plant: No.436, Section 1, Pei-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C.
  - Chung Shing Plant: No.11, Lane 169, Section 2, Chung-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C.
  - Hu Kou Plant: No.1, Siwei Road, Hsinchu Industrial Park, Hu-Kou, Hsinchu, Taiwan, R.O.C.
- Product Category Rule：Integrated Circuit - Assembly & Test Services, 2024-001, V2.1, TSIA.
- Functional unit：NA
- Declared unit：Hourly Chip Probing Service
- System boundary：Covers a Cradle-to-Gate assessment of the full life cycle emissions; the system boundary was clearly defined in accordance with ISO 14067:2018. All GHG’s enlisted on ISO 14067:2018.
- Life cycle assessment software：NA

- Data resources：The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Carbon Footprint Information Platform, Ecoinvent 3.9.1.
- Life cycle assessment tool and index：
  - Life cycle emissions are calculated by Chase Sustainability Cloud
  - IPCC 2021 AR6 GWP values are applied in this inventory.
- Level of assurance: In accordance with verification criteria and the execution of verification procedures based on bilateral agreements, the process aligns with the materiality requirements and the reasonable assurance level recognized by authorities.
- Materiality：5%.

Objective

The purpose of this verification exercise is, by review of objective evidence, to independently review:

- Whether the life cycle GHG emissions of the service are as declared by the organization's GHG assertion.
- The data reported is 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 the life cycle GHG emissions of service information and the controls in place to mitigate these risks. Our examination included assessment and a test of evidence relevant to the amounts and disclosures in relation to the reported life cycle GHG emissions of the service. We planned and performed our work to obtain the information, explanations and evidence that the life cycle GHG emissions are free from material misstatement.
- Verification Opinion: 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 14067:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
    - Correction of activity data on some emission sources, such as raw material acquisition and transportation, diesel, electricity, CO_2 fire extinguishers, waste treatment.

- Retention Limitation:
  - NA

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Avoidance of Conflict of Interest

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Verifier Group

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

Lead Verifier: Sophia Chai

Verifier: Kai ping Yeh Bonnie Hung

This opinion shall be interpreted with the GHG assertion of SIGURD as a whole. This result shall be valid for a maximum period of two years, after which the GHG emission shall be re-assessed.

Note: This Opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Green 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. 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.

Opinion TW26/00383CFP

Carbon Footprint Verification Opinion

The Inventory of Carbon Footprint of
Advance Wafer Inspection Service
which is calculated by

SIGURD MICROELECTRONICS CORP.

No.436, Section 1, Pei-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C.

Based on life cycle assessment verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14067:2018

Opinion Type: Modified

Basis of Assessment

Cradle-to-Gate

Authorized by

Stephen Pao
Business Assurance Director
Version 1
Issue Date: 16 July 2026
Valid Date: 15 July 2028

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CARBON FOOTPRINT
Sustainability Services

Service Name	Advance Wafer Inspection Service			
Declared Unit	Hourly Advance Wafer Inspection Service			
Functional Unit	—			
Life cycle GHG emissions				
Verification Unit (Unit: kilograms of CO_2e)				Functional Unit emissions (Unit: kilograms of CO_2e)
Life Cycle Stage	Material Use	Service Process	Total	
Advance Wafer Inspection Service	0.993	13.664	14.66	—

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ISO 14067:2018

Roles and responsibilities

- The management of SIGURD 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 the life cycle GHG emissions for service information and the reported life cycle GHG emissions of the service.
- Contract Date: The verification was based on the verification scope, objectives and criteria as agreed between SIGURD and SGS on 18 August 2025.
- Verification Standard: ISO 14067:2018
  Greenhouse gases- Carbon footprint of products- Requirements and guidelines for quantification
- Verification Period: 04 May 2026 to 04 June 2026.

Scope

- GHG information for the following service period was verified：01 January 2025 to 31 December 2025.
- Title or description of activities：Service carbon footprint verification of the Cradle-to-Gate life cycle GHG emissions of Advance Wafer Inspection Service.
- Service location：
  - Chung Shing Plant: No.11, Lane 169, Section 2, Chung-Shing Road, Chutung, Hsinchu, Taiwan, R.O.C.
- Product Category Rule：Integrated Circuit - Assembly & Test Services, 2024-001, V2.1, TSIA.
- Functional unit：NA
- Declared unit：Hourly Advance Wafer Inspection Service
- System boundary：Covers a Cradle-to-Gate assessment of the full life cycle emissions; the system boundary was clearly defined in accordance with ISO 14067:2018. All GHG’s enlisted on ISO 14067:2018.
- Life cycle assessment software：NA

- Data resources：The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Carbon Footprint Information Platform, Ecoinvent 3.9.1.
- Life cycle assessment tool and index：
  - Life cycle emissions are calculated by Chase Sustainability Cloud
  - IPCC 2021 AR6 GWP values are applied in this inventory.
- Level of assurance: In accordance with verification criteria and the execution of verification procedures based on bilateral agreements, the process aligns with the materiality requirements and the reasonable assurance level recognized by authorities.
- Materiality：5%.

Objective

The purpose of this verification exercise is, by review of objective evidence, to independently review:

- Whether the life cycle GHG emissions of the service are as declared by the organization's GHG assertion.
- The data reported is 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 the life cycle GHG emissions of service information and the controls in place to mitigate these risks. Our examination included assessment and a test of evidence relevant to the amounts and disclosures in relation to the reported life cycle GHG emissions of the service. We planned and performed our work to obtain the information, explanations and evidence that the life cycle GHG emissions are free from material misstatement.
- Verification Opinion: 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.
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  - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
  - The verifier, applying the ISO 14067:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
    - Correction of activity data on some emission sources, such as raw material acquisition and transportation, diesel, electricity, CO_2 fire extinguishers.

- Retention Limitation:
  - NA

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Verifier Group

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

Lead Verifier: Sophia Chai

Verifier: Kai ping Yeh Bonnie Hung

This opinion shall be interpreted with the GHG assertion of SIGURD as a whole. This result shall be valid for a maximum period of two years, after which the GHG emission shall be re-assessed.

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