



# VERIFICATION OPINION OF GREENHOUSE GAS

**Opinion Registration No.: CBGHG 135735 0001 Rev. 00**

**The Verification Body of TÜV SÜD Asia Ltd., Taiwan Branch**  
attests that the GHG inventory reported by

**Company:**

## **SILITECH TECHNOLOGY CORPORATION**

No.73, Kuirou Shan Rd., Tamsui Dist., New Taipei City  
25144, Taiwan (R.O.C.)

**Standard/Criteria:**

**ISO 14064-1:2018  
ISO 14064-3:2019**

**Total Emissions:**

2,322.45259 tonnes CO<sub>2</sub>e

**- Direct Emissions (Category 1):**

153.82597 tonnes CO<sub>2</sub>e

**- Indirect Emissions (Category 2):**

1,757.30760 tonnes CO<sub>2</sub>e

**- Indirect Emissions (Category 3 to 6):**

411.31902 tonnes CO<sub>2</sub>e

GWP values are consist with IPCC-AR6 2021

**Organizational Boundaries:** Operational Control

**Covered Period:** 2024-01-01 to 2024-12-31

**Level of Assurance:** Reasonable assurance for category 1 and 2;  
Limited assurance for category 3-6

**Materiality threshold:** The GHG emissions below 5% for deviations

**Verification Report No.:** 61.027.25.040.01

**Issue Date:** 2026-01-07

*Dan Ou*

Verifier Dan Ou

*Gary Wang*

Validation and Verification Body  
Gary Wang



## **Explanations to the Verification Opinion**

### **Brief description of the Verification process**

TÜV SÜD Asia Ltd. Taiwan Branch (hereinafter referred to as TÜV SÜD) commissioned to verify GHG emissions for SILITECH TECHNOLOGY CORPORATION (hereinafter referred to as Silitech). Lead Verifier Dan Ou and Verifier Jerry Huang from TÜV SÜD conducted the verification activities, for the reporting period 2024-01-01 to 2024-12-31. Evaluating the conformity of GHG related verification specification for the organization, including the principles and requirements of the standards or GHG scheme that applied to the verification scope. This review is based on the intended area of application, the goals and criteria as agreed upon with the commissioning on 2025-11-18.

### **On-site Verification**

Lead Verifier Dan Ou and Verifier Jerry Huang from TÜV SÜD conducted the on-site visit verification activities at the site address No.73, Kuirou Shan Rd., Tamsui Dist., New Taipei City 25144, Taiwan (R.O.C.), on the period of 2025-11-17 to 2025-12-02, the verification team has conducted the document review before the site visit.

### **Roles and responsibilities**

The determination and reporting of GHG emissions are the sole responsibility of our client.

Our role and responsibility as a verification body was to independently verify the adequacy of the GHG emissions reported by our client, as well as the underlying systems and processes for data collection, analysis and control, in accordance with the requirements of ISO 14064-3.

### **Standards for data processing**

ISO 14064-1:2018 ("Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals")

### **Scope of application / System boundaries**

The GHG reporting includes the inventory for the calendar year 2024 of Silitech. The operational control approach was chosen, meaning that all operations are included in GHG accounting over which the company has full authority to introduce and implement its operating policies, either directly or through one of its subsidiaries.



The following emission sources were identified and associated GHG emissions accounted:

Reporting Boundaries		GHG Emissions(tCO <sub>2</sub> e)
Categories		
Category 1: Direct GHG emissions	Stationary combustion	0.40289
	Mobile combustion	11.16688
	Industrial processes(anthropogenic systems)	16.47300
	Fugitive(anthropogenic systems)	125.78303
	Land use, land use change and forestry	N/A
Total of Category 1		153.82597
Category 2: Indirect GHG emissions from imported energy	Imported electricity	1,757.30760
Total of Category 2		1,757.30760
Category 3: Indirect GHG emissions from transportation	3.1 Upstream transportation and distribution	N/A
	3.2 Downstream transportation and distribution	N/A
	3.3 Employee commuting	N/A
	3.4 Client and visitor transport	N/A
	3.5 Business travels	47.51927
Category 4: Indirect GHG emissions from products used by organization	4.1 Purchased goods	363.79975
	4.2 Capital goods	N/A
	4.3 Disposal of solid and liquid waste	N/A
	4.4 Upstream leased assets	N/A
	4.5 Use of other services	N/A
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Use of sold products	N/A
	5.2 Downstream leased assets	N/A
	5.3 End-of-life treatment of sold products	N/A
	5.4 Investments	N/A
Category 6: Other Sources	-	N/A
Total of Category 3 to 6		411.31902

No biogenic emissions or removals were present at the time of the verification.

No direct GHG removals or storages were present at the time of the verification.



## Relevant emissions in the balance

The greenhouse gas inventory contains the specified greenhouse gases with information as CO<sub>2</sub> equivalents. No further GHG as such were identified.

## Standard for the Verification

ISO 14064-3:2019 ("Specification with guidance for verification and validation of GHG statements")

## Objectives of the Verification

The assessment was performed with due regard to our impartiality in a risk-based approach. Rational procedures were applied to reach reliable and reproducible conclusions. Within the scope of our verification, a sufficient amount of suitable evidence needed to be collected and explained in the verification by representatives of Silitech and person appointed for this purpose. This was to enable sufficient traceability of the information presented with the GHG opinion.

## Criteria

The data review was conducted according to the following criteria:

Relevance, completeness, accuracy, transparency of information and consistency. The assessment of alternatives according to the quantification model used was carried out according to the principle of conservatism.

## Agreed level of assurance

Reasonable assurance of category 1 and category 2, Limited assurance of category 3 to category 6.

## Materiality threshold

The materiality threshold required of the verification was considered to 5%.

### *Comment:*

*The materiality threshold is a benchmark for our assessment of data gaps, misstatements and non-conformities remaining at the end of our review.*

*Gaps, omissions, inaccuracies identified during the review that result in quantities greater than the established thresholds constitute a "material deviation", i.e. non-conformities, that must be addressed before a verification opinion can be issued.*



## Methods of Verification

- Document review and reconciliation with documentation requirements.
- Random sample checks of supporting evidence and database values
- Review of data and information systems and methodologies for collection, aggregation,
- analysis and verification of information used to determine GHG emissions
- Plausibility checks
- Strategic analysis and risk assessment based on the submitted GHG report
- Independent technical review through a lead verifier that was not participating in the verification.

## Conclusions

With our review of the greenhouse gas reporting of Silitech (file name: GCN\_TW\_GHG\_F\_01.11E(2)\_Verification Report\_Silitech), dated 2025-12-19, we conclude that, in all material respects, the greenhouse gas emissions and removals are presented fairly and factually in accordance with the specifications and standards used as a basis here.

Based on the results of our verification process, we confirm the reported emissions and the achievement of the agreed level of assurance and compliance with materiality thresholds.

Our verification opinion is only to be interpreted together with the report on greenhouse gases of Silitech.

This opinion is issued in accordance with the agreement reached with the client and within the framework of our validation and verification regulations. The results documented here are based on our internal documentation for this verification with project no. 718875076.

## Remaining Issue

No. (The verification data of this opinion still available when remaining issues were listed by TÜV SÜD)

**Note:** This Opinion is issued, on behalf of the client, by TÜV SÜD under its general conditions for Greenhouse Gas Verification Service Description. The findings recorded hereon are based upon an audit performed by TÜV SÜD. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at the organization. To check the validity of this opinion please call (+886-2-2898-6818). 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 TÜV SÜD and TÜV SÜD shall have no responsibility vis-à-vis parties other than its client.

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