# O P I N I O N

## Greenhouse Gases Verification Opinion
## ISO 14064-1 : 2018

Gives to

## ITEQ CORPORATION (XINPU FACTORY)

Office Address

## NO.17, DALUGE RD., XINPU TOWNSHIP, HSINCHU COUNTY, TAIWAN

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019. (detailed information please refer to next page)

| | | |
|---|---|---|
| **Report Year** | : | **2023** |
| **Greenhouse Gases** | | |
| **Direct Emissions** | : | **4,707.6020 CO2-e Tonnes/ year** |
| **Energy Indirect Emissions(Category2)** | : | **8,375.7960 CO2-e Tonnes/ year** |
| **Other Indirect Emissions (Category3-6)** | : | **3,212.5494 CO2-e Tonnes/ year** |
| **Sum** | : | **16,295.9474 CO2-e Tonnes/ year** |
| **Materiality** | : | **5%** |
| **Reasonable Assurance** | : | **Direct and Energy Indirect Emissions** |
| **Limited Assurance** | : | **Category3-6** |

Opinion No.: GHG-243448041
Version:
Verify Date: 2024-04-26

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Verification Body
at TUV NORD Taiwan Co., Ltd.

Validation and Verification
VB019

TUV NORD Taiwan Co., Ltd.
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Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

TUV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan www.tuv-nord.com/tw/en

# OPINION

## Appendix to Opinion No. GHG-243448041

## ISO 14064-1 : 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as "TUV NORD") has been contracted with ITEQ CORPORATION (XINPU FACTORY) (hereinafter referred to as ITEQ ), No.17, Daluge Rd., Xinpu Township, HsinChu County, Taiwan for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019. In the GHG Opinion in the form of GHG report covering GHG emissions of the period 01, 01, 2023 to 31, 12, 2023.

**Roles and responsibilities**

The management of ITEQ 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.

TUV NORD conducted a third party verification to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Opinion for the period year 2023

**Level of Assurance**

The level of assurance agreed are that of reasonable assurance for category 1 and 2; Limited level assurance from category 3 to 6.

**Scope**

Verification of GHG emissions within the organization's boundary and is based on ISO 14064-3:2019.

- Types of GHGs included: $CO_2$, $CH_4$, $N_2O$, $HFC_S$, $PFC_S$, $SF_6$, $NF_3$
- The IPCC 2021 AR6 GWP values are applied in the inventory.
- GHG information for the following period was verified on 15, 04, 2024 to 26. 04. 2024

The GHG emissions are described as below:

| GHG emissions categorization | | Description | GHG emission (tonnes of $CO_2e$ per year) |
|---|---|---|---|
| **Direct Emissions/ Category 1** | | Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization. | 4,707.6020 |
| **Energy Indirect Emissions** | **Category 2** | Indirect GHG emissions from imported energy | 8,375.7960 |
| **Indirect Emissions** | **Category 3** | Indirect GHG emissions from transportation | 223.4220 |
| | **Category 4** | Indirect GHG emissions from products used by an organization | 2,989.1274 |
| | **Category 5** | Indirect GHG emissions associated with the use of products from the organization | Undisclosed |
| | **Category 6** | Other sources | Undisclosed |
| Direct Emissions and Indirect Emissions | | | 16,295.9474 |

The GHG emissions categorization are based on Annex B of ISO14064-1:2018.

Intended User of Verification Opinion: Organizations use for their own reference.

**Confidentiality**

The reports and appendix are not allowed to be edited, duplicated, or published without the clients' agreement.

**Avoidance of Conflict of Interest**

The reports was verified with fairness and honestly.

**Verifiers Group**

According as the above opinion were judgement by TUV NORD.

Verification Body
at TUV NORD Taiwan Co., Ltd.

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