

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2020 of

Prosperity Dielectrics Co. Ltd.

566-1, Kao-Shi Road, Yang-Mei Dist.,
Taoyuan City, Taiwan (R.O.C)

has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2018



Direct emissions

1,375.9700 tonnes of CO₂e

Indirect emissions

42,961.9205 tonnes of CO₂e

Direct emissions and indirect emissions

44,337.891 tonnes of CO₂e

Authorized by



David Huang

Senior Director

Date: 28 December 2021

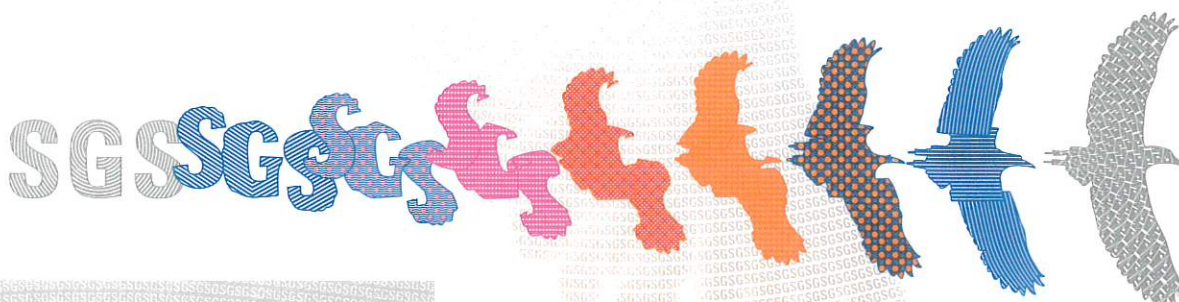
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Statement TW21/00372GG, continued

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	1,375.9700
Indirect emissions	Imported energy	GHG emissions from imported electricity.	35,778.6364
	Transportation	GHG emissions from business travel by plane.	0.9872
	Products used by an organization	1. GHG emissions from the production of electricity purchased. 2. GHG emissions from the production of diesel purchased. 3. GHG emissions from the production of LPG purchased. 4. GHG emissions from the production of gasoline purchased. 5. GHG emissions from the production of Water. 6. GHG emissions from treatment of waste.	7,182.2969
	Associated with the use of products from the organization	NA	0.0000
	Other sources	NA	0.0000
Direct emissions and indirect emissions			44,337.8905

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions	Total GHG emissions
Yang-Mei	347.6614	20,351.2189	20,698.8803
Luzhu	1,028.3086	22,610.7016	23,639.0102

SGS has been contracted by Prosperity Dielectrics Co.Ltd. (hereinafter referred to as “PDC”), 566-1, Kao-Shi Road, Yang-Mei Dist., Taoyuan City, Taiwan (R.O.C) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by Prosperity Dielectrics Co.Ltd. (hereinafter referred to as “PDC”), 566-1, Kao-Shi Road, Yang-Mei Dist., Taoyuan City, Taiwan (R.O.C), in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2020 to 31 December 2020.

Roles and responsibilities

The management of PDC 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.

It is SGS’s responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2020 to 31 December 2020.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006 in the period 02 Dec 2021 to 15 Dec 2021. The verification was based on the verification scope, objectives and criteria as agreed between PDC and SGS on 14 July 2021.

Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance.

Scope

PDC has commissioned an independent verification by SGS Taiwan of reported GHG emissions of PDC arising from Electronic component manufacturing activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization’s boundary and is based on ISO 14064-3:2006.

Statement TW21/00372GG, continued

- Title or description activities: GHG verification for PDC in year 2020
- Location/boundary of the activities:
 - 566 & 566-1, Kao-Shi Road, Yang-Mei Dist., Taoyuan City, Taiwan (R.O.C)
 - No.220-1, Sec. 2, Nanshan Road, Lujhu Dist., Taoyuan City, Taiwan (R.O.C)
- Physical infrastructure, activities, technologies and processes of the organization: Electronic component manufacturing
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by PDC
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), EPA.
 - Indirect emissions:
 - Electricity emission factor is 0.502 kgCO₂e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021).
 - The secondary database has Carbon Footprint Calculation Platform, SimaPro 9.0.0.41/ Ecoinvent 3
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2020 to 31 December 2020
- The version of inventory sheet: 2021/12/15
- The version of GHG assertion: 2021/12/15
- Intended user of the verification statement: 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 assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018.

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

PDC provided the GHG assertion based on the requirements of ISO14064-1: 2018. The GHG information for the period 01 January 2020 to 31 December 2020 disclosing emissions of 44,337.891 metric tonnes of CO₂ equivalent and 0.0000 metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions	Total GHG emissions
Yang-Mei	347.6614	20,351.2189	20,698.8803
Lujhu	1,028.3086	22,610.7016	23,639.0102

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 we considered necessary to provide a reasonable level of assurance that the GHG emissions of category 1 and category 2 for the period 01 January 2020 to 31 December 2020 are fairly stated.

We conducted our verification with regard to the GHG assertion of PDC which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.

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 statement shall be interpreted with the GHG assertion of PDC as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2020 of clients.

Lead Verifier:

Alicia Su

Verifier:

Angela Chen

Dave Lin

Note: This Statement 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 statement, the findings and the supporting GHG Assertion may be consulted at Prosperity Dielectrics Co.Ltd., 566-1, Kao-Shi Road, Yang-Mei Dist., Taoyuan City, Taiwan (R.O.C), This Statement 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.