

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: TA-I TECHNOLOGY CO., LTD.
No. 4, Ln. 17, Sec. 3, Nanshan Rd.
Luzhu Dist.
Taoyuan City
338011
Taiwan

大毅科技股份有限公司
臺灣
桃園市
蘆竹區
南山路三段 17 巷 4 號
338011

Holds Statement No: GHGEV 813561

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with TA-I TECHNOLOGY CO., LTD. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 499.8662 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 24,484.4184 tonnes of CO₂ equivalent.
- TA-I TECHNOLOGY CO., LTD. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

Originally Issue: 2024-11-04

Latest Issue: 2024-11-04

Page: 1 of 5

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Statement No: GHGEV 813561

The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2023 is 0.494 kgCO₂ per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			499.8662
1.1	Stationary combustion		1.3074
1.2	Mobile combustion		30.5111
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		468.0477
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			24,484.4184
2.1	Indirect emissions from imported electricity	location-based approach	24,484.4184
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

Originally Issue: 2024-11-04

Latest Issue: 2024-11-04

Page: 2 of 5

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				7.1593
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 600.7637 tonne Road transport: (Heavy truck) 22,643.9667 tkm (Light truck) 3,762.0462 tkm	5.1752
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 623.5405 tonne Road transport: (Heavy truck) 15,146.3842 tkm	1.9841
Category 4: indirect GHG emissions from products used by organization				17,507.1715
4.1	Emissions from Purchased goods	Goods: Use the Average-data method Energy & Fuel: Use the Average-data method	Electricity: 49,563,600 kWh Diesel: 3,143.54 L Gasoline: 9,974.7736 L Resistor Paste: 1,775 kg Paste: 7,402 kg Silver Paste: 2,600 kg Protect paste: 1,950 kg Top tape: 17,920 kg Bottom tape: 9,600 kg Paper carrier tape: 65,585 kg Ceramic substrate of 04: 58,032.8 kg Phosphor Copper Anode ball: 103,000 kg Domestic carton: 14,224.54 kg Export carton: 9,563.5 kg	

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 4: indirect GHG emissions from products used by organization				
4.1	Emissions from Purchased goods	Goods: Use the Average-data method Energy & Fuel: Use the Average-data method	Export carton (thickened): 69,593.85 kg Export carton (Kai-ning): 3,363 kg Antistatic vacuum packaging sub-bag(Yellow): 2,346.54 kg Antistatic vacuum packaging sub-bag(Green): 8,203.98 kg Reel: 78,808.65 kg S-Pellets: 54,000 kg Nickel copper target: 572 kg NiCu target: 1,044 kg Pure tin ball: 55,000 kg Target: 348 kg G1 Coating: 280 kg Nickel plated steel balls: 22,000 kg M Accelerator: 1.4 kg Antistatic vacuum packaging sub-bag (Transparent): 8,786.72 kg 50K Outer box: 279 kg CB Coating: 1,200 kg M Coating: 3.2 kg Sandblasting beads (Copper plating): 500 kg LP Washable paint(Blue): 640 kg 100K Thicken blank box(WIP): 246 kg	17,334.4219
4.3	Emissions from the disposal of solid and liquid waste	Waste: Use the waste-type- specific method Transport: Use the Distance-based method	2,331.8439 tonne 601,288.1954 tkm	172.7496

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Statement No: GHGEV 813561

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
TA-I TECHNOLOGY CO., LTD. No. 4, Ln. 17, Sec. 3, Nanshan Rd. Luzhu Dist. Taoyuan City 338011 Taiwan 大毅科技股份有限公司 臺灣 桃園市 蘆竹區 南山路三段 17 巷 4 號 338011	The Greenhouse Gas Emissions with TA-I TECHNOLOGY CO., LTD. (Nanshan) for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 342.6049 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 11,633.7000 tonnes of CO ₂ equivalent.
TA-I TECHNOLOGY CO., LTD. (Changxing) No. 26, Ln. 470, Sec. 2, Nanshan Rd. Luzhu Dist. Taoyuan City 338011 Taiwan 大毅科技股份有限公司長興廠 臺灣 桃園市 蘆竹區 南山路二段 470 巷 26 號 338020	The Greenhouse Gas Emissions with TA-I TECHNOLOGY CO., LTD. (Changxing) for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 157.2613 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 12,850.7184 tonnes of CO ₂ equivalent.

Originally Issue: 2024-11-04

Latest Issue: 2024-11-04

Page: 5 of 5

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.