

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Sensortek Technology Corp.
11F.
No. 6 and No. 8
Taiyuan 2nd St.
Zhubei City
Hsinchu County 302082
Taiwan

昇佳電子股份有限公司
臺灣
新竹縣
竹北市
台元二街
6號11樓及8號11樓
302082


Holds Statement No: GHGEV 804156

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 Sensortek Technology Corp. 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 62.6589 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 396.6481 tonnes of CO₂ equivalent.
- Sensortek Technology Corp. 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

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Verification 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 for the year 2023 is not published by Taiwan government so far, the emission factor used for electricity is 0.495 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			62.6589
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		0.0000
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		62.6589
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			396.6481
2.1	Indirect emissions from imported electricity	location-based approach	396.6481
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC: 22SP0003-B023007161~7171 22SP0003-B023007172~7177 22SP0003-B023007635~7648 22SP0003-B023007649~7654 22SP0003-B023008334~8336	40,000 kWh
		Power Purchase Agreements	41,242 kWh
	Indirect emissions from imported electricity	market-based approach	376.2333
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	0.0000

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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				118.5166
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods by Road transport: 4,578.6472 tkm Goods by Air transport: 16,994.3330 tkm	20.3132
3.3	Emissions from Employee commuting	Use the Distance-based method	Motorcycle: 142,077.0000 pkm Automobile: 646,753.0000 pkm THSR:186,965.6820 pkm TRA:73,304.4000 pkm	98.2034

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
Sensortek Technology Corp. 11F. No. 6 and No. 8 Taiyuan 2nd St. Zhubei City Hsinchu County 302082 Taiwan 昇佳電子股份有限公司 臺灣 新竹縣 竹北市 台元二街 6 號 11 樓及 8 號 11 樓 302082	The Greenhouse Gas Emissions with Sensortek Technology Corp. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 62.6589 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 396.6481 tonnes of CO ₂ equivalent.



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