

OPINION

Greenhouse Gases Verification Opinion ISO 14064-1 : 2018

Gives to

ASE ELECTRONICS (M) SDN BHD

Office Address

**Plot 8 & 20, Phase 4 Bayan Lepas Free Industrial Zone,
11900 Bayan Lepas, Penang, Malaysia**

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	: 2024
Greenhouse Gases	
Direct Emissions	: 1,570.622283 CO2-e Tonnes/ year
Energy Indirect Emissions(Category2)	: 68,880.111885 CO2-e Tonnes/ year
Other Indirect Emissions (Category3-6)	: 30,137.125962 CO2-e Tonnes/ year
Sum	: 100,587.860130 CO2-e Tonnes/ year
Materiality	: 5%
Reasonable Assurance	: Direct and Energy Indirect Emissions
Limited Assurance	: Category3-6

Opinion No.: GHG-252791028

Version: V1.1

Verify Date: 2025-02-07

Issue Date: 2025-03-26

Verification Body
at TUV NORD Taiwan Co., Ltd.



TUV NORD Taiwan Co., Ltd.
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Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

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Appendix to Opinion No. GHG-252791028 ISO 14064-1 : 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as "TUV NORD") has been contracted with ASE ELECTRONICS (M) SDN BHD (hereinafter referred to as "ASEM"), Plot 8 & 20, Phase 4 Bayan Lepas Free Industrial Zone, 11900 Bayan Lepas, Penang, Malaysia 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 2024-01-01 to 2024-12-31

Roles and responsibilities

The management of ASEM 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 2024.

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.

Location/Boundary of the activities:

Company	Address
ASE ELECTRONICS (M) SDN BHD	Plot 8 & 20, Phase 4 Bayan Lepas Free Industrial Zone, 11900 Bayan Lepas, Penang, Malaysia
ASE ELECTRONICS (M) SDN BHD	Plot 101(C), Bayan Lepas Free Industrial Park 4, Free Industrial Zone, 11900 Bayan Lepas, Penang, Malaysia

- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in the inventory.
- GHG information for the following period was verified on 2025-02-03 to 2025-02-07

The GHG emissions are described as below:

GHG emissions categorization		Description	GHG emission (tonnes of CO ₂ e per year)
Direct Emissions/ Category 1		Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization.	1,570.622283
Energy Indirect Emissions	Category 2	Indirect GHG emissions from imported energy	68,880.111885
Indirect Emissions	Category 3	Indirect GHG emissions from transportation	1,514.639186
	Category 4	Indirect GHG emissions from products used by an organization	28,622.486776
	Category 5	Indirect GHG emissions associated with the use of products from the organization	-
	Category 6	Other sources	-
Direct Emissions and Indirect Emissions			100,587.860130

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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