



VERIFICATION OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

APACER TECHNOLOGY INC.

1F, No.32, Zhongcheng Rd., Tucheng Dist., New Taipei City 236, Taiwan R.O.C.

Holds Statement No: TWN20097720GT Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by APACER TECHNOLOGY INC. for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of APACER TECHNOLOGY INC.. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- APACER TECHNOLOGY INC. at 1F, No.32, Zhongcheng Rd., Tucheng Dist., New Taipei City 236, Taiwan R.O.C.
- Period covered by GHG emissions verification: January 1, 2022 to December 31, 2022

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: **125.2123** tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: **1816.0016** tCO₂e
- Category 3 - Indirect GHG emissions from transportation: **366.6729** tCO₂e

Level of Assurance and Qualifications:

- Reasonable assurance
- Limited assurance
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018.

There is no evidence that the GHG statement for Category 3 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018.

It is our opinion that APACER TECHNOLOGY INC. has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Carter Liu, Technical Reviewer
Originally Issue: 29/1/2024


Pei Hsu, CER Manager
Latest Issue: 29/1/2024


Validation and Verification
VB005

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Greenhouse Gas Statement:

- APACER TECHNOLOGY INC. : 1F, No.32, Zhongcheng Rd., Tucheng Dist., New Taipei City 236, Taiwan R.O.C.

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.0000	125.2123
	1.2 Direct emissions from mobile combustion	--	0.0000	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	125.2123	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	1816.0016	1816.0016
		Market based approach	N/A	
	2.2 Indirect emissions from imported energy	N.A.	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	366.6729
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Emission of employee commuting by Cars, motorcycles, bicycles, buses, high-speed rail, MRT and trains.	343.0029	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emission of business travels by airplane.	23.6700	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	N.S.	N.A.	N.A.
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	N.S.	N.A.	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	



Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N.A.
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#: N.S.: Non-significant : N.A.: Not available

GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2022 to December 31, 2022
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2022 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.495 kgCO₂e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 10/1/2023 (or revision)
- GHG Report: 10/1/2023 (or revision)

GHG Verification Methodology:

- Interviews with relevant personnel of APACER TECHNOLOGY INC.;
- Review of documentary evidence produced by APACER TECHNOLOGY INC.;
- Review of APACER TECHNOLOGY INC. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at APACER TECHNOLOGY INC. Headquarters and during site visits to APACER TECHNOLOGY INC. Headquarters in New Taipei City.
- Audit of sample of data used by APACER TECHNOLOGY INC. to determine GHG emissions.

Verification Team:

- Lead Verifier: Ava Liu 

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with APACER TECHNOLOGY INC., its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to APACER TECHNOLOGY INC. and is solely for the benefit of APACER TECHNOLOGY INC. in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.