

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2023 of

Prosperity Dielectrics Co., Ltd.

326 1F&4F, 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

1,586.4086 tonnes of CO₂e

Indirect emissions

36,980.0563 tonnes of CO₂e

Direct emissions and indirect emissions

38,566.465 tonnes of CO₂e

Authorized by

Stephen Pao

Business Assurance Director

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Version 1

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SGS Taiwan Ltd.

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Statement TW24/00123GG, continued

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions	
Inventory categories	Description		
Direct emissions		1,586.4086	
Indirect emissions	Imported energy	Electricity emissions	30,440.8490
	Transportation	Employee business travel (airplane)	13.3220
	Products used by an organization	1. The manufacturing stage of energy goods (electricity, diesel, gasoline, LPG) 2. Tap water. 3. Waste transportation and disposal	6,525.8853
	Associated with the use of products from the organization	NA	-
	Other sources	NA	-
Direct emissions and indirect emissions		38,566.465	

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions	Total GHG emissions
Yang-Mei	819.4091	22,172.0891	22,991.4982
Lujhu	766.9995	14,807.9672	15,574.9667

SGS has been contracted by PROSPERITY DIELECTRICS CO., LTD. (hereinafter referred to as “Prosperity Dielectrics”), 326 1F&4F, 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 “Prosperity Dielectrics”), 326 1F&4F, 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 2023 to 31 December 2023.

Roles and responsibilities

The management of Prosperity Dielectrics 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 2023 to 31 December 2023.

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 23 January 2024 to 01 February 2024. The verification was based on the verification scope, objectives and criteria as agreed between Prosperity Dielectrics and SGS on 18 August 2023.

Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.

Scope

Prosperity Dielectrics has commissioned an independent verification by SGS Taiwan of reported GHG emissions of Prosperity Dielectrics arising from Design and manufacturing of multi layer ceramic capacitor, chip resistor, ceramic dielectric powder, and capacitor element. activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

Statement TW24/00123GG, continued

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.

- Title or description activities: GHG verification for Prosperity Dielectrics in year 2023
- Location/boundary of the activities:
 - 326 1F&4F, 566-1, Kao-Shi Road, Yang-Mei Dist., Taoyuan City, Taiwan (R.O.C)
 - 338 No.220-1, Sec. 2, Nanshan Road, Lujhu Dist., Taoyuan City, Taiwan (R.O.C)
- Physical infrastructure, activities, technologies and processes of the organization: Design and manufacturing of multi layer ceramic capacitor, chip resistor, ceramic dielectric powder, and capacitor element.
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by Prosperity Dielectrics
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 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 0.495 kgCO₂e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2023).
 - The secondary database has Carbon Footprint Information Platform, ICAO - SimaPro
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- The version of inventory sheet: 2024/2/15
- The version of GHG assertion: 113/2/15
- 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

Prosperity Dielectrics provided the GHG assertion based on the requirements of ISO 14064-1: 2018. The GHG information for the period 01 January 2023 to 31 December 2023 disclosing emissions of 38,566.465 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 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.	1,586.4086	
Indirect emissions	Imported energy	Electricity emissions	30,440.8490
	Transportation	Employee business travel (airplane)	13.3220
	Products used by an organization	1.The manufacturing stage of energy goods (electricity, diesel, gasoline,LPG) 2.Tap water 3.Waste transportation and disposal	6,525.8853
	Associated with the use of products from the organization	NA	-
	Other sources	NA	-
Direct emissions and indirect emissions		38,566.465	

The emission of each site is described as below:

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Site	Direct emissions	Indirect emissions	Total GHG emissions
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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, and limited level of assurance of category 3 till category 6 for the period 01 January 2023 to 31 December 2023 are fairly stated.

We conducted our verification with regard to the GHG assertion of Prosperity Dielectrics 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 Prosperity Dielectrics as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier: *Dr. M. Lu*

Verifier: *Steve Hsieh*

Verifier: *Mark Kong*

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., 326 1F&4F, 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.