

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2023 of

Innodisk Corporation

3F,4F,5F,7F., No.237, Sec. 1, Datong Rd., Xizhi Dist.,
New Taipei City 221, Taiwan (R.O.C.)



has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

ISO 14064-1:2018

Direct emissions

131.2338 tonnes of CO₂e

Indirect emissions

9,002.3591 tonnes of CO₂e

Direct emissions and indirect emissions

9,133.593 tonnes of CO₂e

Authorized by

Stephen Pao

Business Assurance Director

Date: 19 August 2024

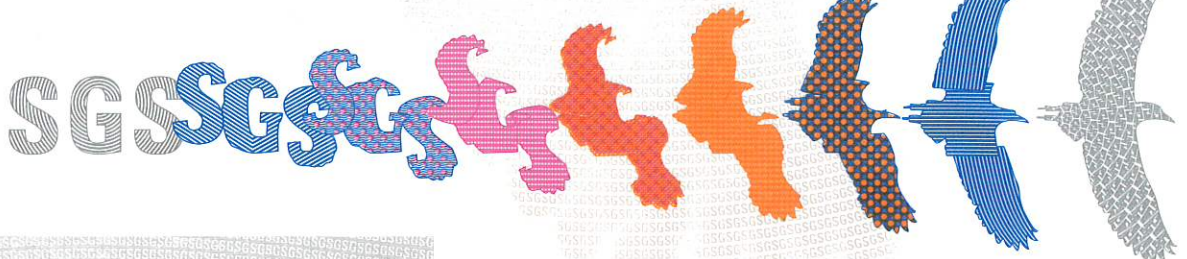
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SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,
New Taipei City 24803, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories	Description		Location-based	Market-based
Direct emissions	This direct GHG emissions are the sum of owned or controlled by the organization within the organization.		131.2338	
Indirect emissions	Imported energy	Imported Electricity	3,421.0066	3262.9266
	Transportation	NA	--	
	Products used by an organization	Purchased goods (Flash IC and DRAM IC)	4907.5389	
		Electricity-related activities (not included in category 2)	673.8136	
	Associated with the use of products from the organization	NA	--	
Other sources	NA	--		
Direct emissions and indirect emissions			9133.593	8975.513
Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Innodisk HQ Taiwan	T-REC	Solar Energy/ Taiwan	1309.9667	1151.8867

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Innodisk HQ	36.3727	1,309.9667	5,165.5546	6,511.894
Yilan Plant	94.8611	2,111.0398	415.7979	2,621.699

SGS has been contracted by Innodisk Corporation (hereinafter referred to as “Innodisk”), 3F,4F,5F,7F., No.237, Sec. 1, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Innodisk Corporation (hereinafter referred to as “Innodisk”), 3F,4F,5F,7F., No.237, Sec. 1, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.), in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Innodisk 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.
- The verification was based on the verification scope, objectives and criteria as agreed between Innodisk and SGS on 01 September 2023.
- Verification Criteria: ISO 14064-1:2018, ISO 14064-3:2019
- Verification Period: 29 May 2024 to 18 June 2024.

Scope

- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- Location/boundary of the activities:
 - Innodisk HQ: 3F/4F/5F/7F., No.237, Sec. 1, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.)
 - Yilan Plant: No.128, Yike Rd., Yilan City, Yilan County 260, Taiwan (R.O.C.)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4)
 - Indirect emissions:
 - Electricity emission factor is 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2023).
 - The secondary database has Carbon Footprint Information Platform.

- 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.
- Materiality : 5%
- The version of inventory sheet: 2024.08.08
- The version of GHG statement: 2024.08.08
- Intended user of the verification opinion: 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 statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

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 the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 9,133.590 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories	Description	Location-based	Market-based	
Direct emissions	This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	131.2338		
Indirect emissions	Imported energy	Imported Electricity	3,421.0066	3262.9266
	Transportation	NA	--	
	Products used by an organization	Purchased goods (Flash IC and DRAM IC)	4907.5389	

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		Electricity-related activities (not included in category 2)	673.8136	
	Associated with the use of products from the organization	NA	--	
	Other sources	NA	--	
Direct emissions and indirect emissions			9133.593	8975.513

The emission of each site is described as below:

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Innodisk purchased 320 Renewable Energy Certificate(s) in 2023. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO₂e

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Innodisk HQ Taiwan	T-REC	Solar Energy/ Taiwan	1309.9667	1151.8867

- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Supporting evidence has been supplied.
 - Emission coefficients has been updated.
 - The activity data has been revised based on supporting evidence.
- Retention Limitation:
 - N/A

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 opinion shall be interpreted with the GHG statement of Innodisk as a whole.

Verifier Group

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

Lead Verifier:

Aiden Tseng

Note: This opinion 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 opinion, the findings and the supporting GHG Assertion may be consulted at Innodisk Corporation, 3F,4F,5F,7F., No.237, Sec. 1, Datong Rd., Xizhi Dist., New Taipei City 221, Taiwan (R.O.C.), This opinion 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.