

ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

CHROMA ATE INC

NO. 88, WENMAO RD., GUISHAN DIST., TAOYUAN CITY, TAIWAN (R.O.C.)

Holds Statement No: TWN24482346GT/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by CHROMA ATE 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 CHROMA ATE 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:

- CHROMA ATE INC. at No. 86 & 88 & 90, Wenmao Rd., Guishan Dist., Taoyuan City, Taiwan (R.O.C.) with detailed information as below attachments.
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024

Emissions data verified:

- Category 1 Direct GHG emissions and removals: 492.8420 tCO2e
- Category 2 Indirect GHG emissions from imported energy: 7,993.1497 tCO₂e
- Category 3 Indirect GHG emissions from transportation: $57.2665 \ tCO_2e$
- Category 4 Indirect GHG emissions from products used by organization: 61.7919 tCO2e

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. Levels of Reasonable Assurance in Compliance Verification Agreements.

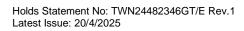
There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that CHROMA ATE 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: 20/4/2025

Pei Hsu, CER Manager Latest Issue: 20/4/2025

Validation and Verification VB005

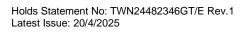




CHROMA ATE INC. (Head Office): No. 86 & 88 & 90, Wenmao Rd., Guishan Dist., Taoyuan City, Taiwan (R.O.C.)
 (DYNASCAN TECHNOLOGY CORP., ADIVIC TECHNOLOGY CORP. and four Telecommunications Company Base Station are not included.)

Categories	Subcategories	Remark	tCO	<u>e</u>
	1.1 Direct emissions from		73.2550	
	stationary combustion			
	1.2 Direct emissions from mobile		158.0912	
	combustion 1.3 Direct process emissions and			
	removals arise from industrial		0.0000	
Category 1:	processes		0.0000	
Direct GHG emissions	1.4 Direct fugitive emissions arise			231.4002
and removals	from the release of greenhouse		0.0540	
	gases in anthropogenic systems			
	1.5 Direct emissions and removals			
	from Land Use, Land Use Change		0.0000	
	and Forestry			
	Direct biogenic CO2 emissions		0.0000	
	and removals		0.0000	
	2.1 Indirect emissions from	Location based	5,166.1233	
Category 2:	imported electricity	approach*		5 400 4000±
Indirect GHG emissions	0.0 la discost consissions form	Market based approach	N.A.	5,166.1233*
from imported energy	2.2 Indirect emissions from imported energy	N.S.	N.A.	
	3.1 Emissions from Upstream			
	transport and distribution for goods	N.S.	N.A.	
	3.2 Emissions from Downstream			
	transport and distribution for goods	N.S.	N.A.	
Category 3:		Emission of employee		57.2665
Indirect GHG emissions	3.3 Emissions from Employee	commuting by shuttle	57.2665	
from transportation	commuting includes emissions	buses.		
	3.4 Emissions from Client and	_		
	visitor transport	N.S.	N.A.	
	3.5 Emissions from Business	N.S.	NI A	
	travels	IV.5.	N.A.	
	4.1 Emissions from Purchased	N.S.	N.A.	
	goods			
	4.2 Emissions from Capital goods	N.S.	N.A.	
		Emissions from		
Category 4:	4.3 Emissions from the disposal of	Incineration, Thermal	04.0040	
Indirect GHG emissions	solid and liquid waste	Treatment and Physical Thermal Treatment of	24.3343	04.0040
from products used by organization		Solid Wastes.		24.3343
	4.4 Emissions from the use of			
	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	N.S.	N.S. N.A.	
	the above subcategories			
Category 5:	5.1 Emissions or removals from	NC	N.A.	
Indirect GHG emissions	the use stage of the product	N.S.	IN.A.	NI A
associated with the use	5.2 Emissions from downstream	N.S.	N.A.	N.A.
of products from the	leased assets		,	

organization	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.





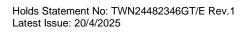
• HUAYA FACTORY: No. 68, Huaya 1ST Rd., Guishan Dist., Taoyuan City, Taiwan (R.O.C.)

Categories	Subcategories	Remark	tCO	₂ e
	1.1 Direct emissions from		36.9226	
	stationary combustion		00.0220	
	1.2 Direct emissions from mobile		0.0000	
	combustion			
	1.3 Direct process emissions and			
0-1	removals arise from industrial		0.0000	
Category 1:	processes			442 9026
Direct GHG emissions and removals	1.4 Direct fugitive emissions arise from the release of greenhouse		105.0700	142.8926
and removals	gases in anthropogenic systems		105.9700	
	1.5 Direct emissions and removals			
	from Land Use, Land Use Change		0.0000	
	and Forestry		0.0000	
	Direct biogenic CO2 emissions			
	and removals		0.0000	
		Location based		
Category 2:	2.1 Indirect emissions from	approach*	1,349.9301	
Indirect GHG emissions	imported electricity	Market based approach	N.A.	1,349.9301*
from imported energy	2.2 Indirect emissions from		N. A	
	imported energy	N.S.	N.A.	
	3.1 Emissions from Upstream	N.S.	N.A.	
	transport and distribution for goods	IN.O.	N.A.	
	3.2 Emissions from Downstream	N.S.	N.A.	
	transport and distribution for goods	14.0.	14.74.	
Category 3:	3.3 Emissions from Employee	Emission is counted in		
Indirect GHG emissions	commuting includes emissions	HQ	N.A.	N.A.
from transportation	3.4 Emissions from Client and			
	visitor transport	N.S.	N.A.	
	3.5 Emissions from Business			
	travels	N.S.	N.A.	
	4.1 Emissions from Purchased	N.S.	N.A.	
	goods	14.5.	N.A.	
	4.2 Emissions from Capital goods	N.S.	N.A.	
		Emissions from		
Category 4:	4.3 Emissions from the disposal of	Incineration, Thermal		
Indirect GHG emissions	solid and liquid waste	Treatment and Physical Thermal Treatment of	27.3157	
from products used by	Solid and inquia wasts	Solid Wastes.		27.3157
organization		00.10 11 00.1001		
	4.4 Emissions from the use of	N.S.	N.A.	
	assets	-		
	4.5 Emissions from the use of	N.C.	N.A.	
	services that are not described in	N.S.	N.A.	
	the above subcategories 5.1 Emissions or removals from			
Category 5:	the use stage of the product	N.S.	N.A.	
Indirect GHG emissions	5.2 Emissions from downstream			
associated with the use	leased assets	N.S.	N.A.	N.A.
of products from the				
or products from the organization	5.3 Emissions from end of life	N.S.	N.A.	

B U R E A U V E R I T A S

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	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N.A.

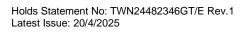




 HSINCHU BRANCH OFFICE: 6F, No. 5, Technology Rd., Science Park., Hsinchu City, Taiwan (R.O.C.) (Testatr Electronics Corporation is not included.)

Categories	Subcategories	Remark	tCO) ₂ e
_	1.1 Direct emissions from		0.4440	
	stationary combustion		0.1418	
	1.2 Direct emissions from mobile		22.3439	
	combustion		22.3439	
	1.3 Direct process emissions and			
	removals arise from industrial		0.0000	
Category 1:	processes			
Direct GHG emissions	1.4 Direct fugitive emissions arise			22.4992
and removals	from the release of greenhouse		0.0135	
	gases in anthropogenic systems			
	1.5 Direct emissions and removals			
	from Land Use, Land Use Change		0.0000	
	and Forestry			
	Direct biogenic CO2 emissions		0.0000	
	and removals	Lagation has a l		
Catagory 2	2.1 Indirect emissions from	Location based approach*	420.0763	
Category 2: Indirect GHG emissions	imported electricity	Market based approach	NI A	420.0762*
from imported energy	2.2 Indirect emissions from	Market based approach	N.A.	420.0763*
moni imported energy	imported energy	N.S.	N.A.	
	3.1 Emissions from Upstream			
	transport and distribution for goods	N.S.	N.A.	
	3.2 Emissions from Downstream			
	transport and distribution for goods	N.S.	N.A.	
Category 3:	3.3 Emissions from Employee	N.C		N.A.
Indirect GHG emissions	commuting includes emissions	N.S.	N.A.	
from transportation	3.4 Emissions from Client and	N.S.	NI A	
	visitor transport	N.S.	N.A.	
	3.5 Emissions from Business	N.S.	N.A.	
	travels	IV.O.	IN.A.	
	4.1 Emissions from Purchased	N.S.	N.A.	
	goods			
	4.2 Emissions from Capital goods	N.S.	N.A.	
Cataman, A.	4.2 Emissions from the disposal of	Emissions from		
Category 4: Indirect GHG emissions	4.3 Emissions from the disposal of solid and liquid waste	Incineration of Solid	4.8323	
from products used by	Solid and liquid waste	Wastes		4.8323
organization	4.4 Emissions from the use of	110	NI A	
- · · 9	assets	N.S.	N.A.	
	4.5 Emissions from the use of			ı
	services that are not described in	N.S.	N.A.	
	the above subcategories			
	5.1 Emissions or removals from	N.S.	N.A.	
Category 5: Indirect GHG emissions	the use stage of the product			
	5.2 Emissions from downstream	N.S.	N.A.	
associated with the use	leased assets	-		N.A.
of products from the	5.3 Emissions from end of life	N.S.	N.A.	
organization	stage of the product	N.C	NI A	
	5.4 Emissions from investments	N.S.	N.A.	

Category 6:			
Indirect GHG emissions	N.S.	N.A.	N.A.
from other sources			





• KAOHSIUNG BRANCH OFFICE: NO. 1, NEIHUAN E. RD., NANZI DIST., KAOHSIUNG CITY, TAIWAN

Categories	Subcategories	Remark	tCO	₂ e
	1.1 Direct emissions from		0.3285	
	stationary combustion		0.0200	
	1.2 Direct emissions from mobile		32,7639	
	combustion			
	1.3 Direct process emissions and			
	removals arise from industrial		0.0000	
Category 1:	processes			
Direct GHG emissions	1.4 Direct fugitive emissions arise		00.0570	96.0500
and removals	from the release of greenhouse		62.9576	
	gases in anthropogenic systems			
	1.5 Direct emissions and removals		0.0000	
	from Land Use, Land Use Change and Forestry		0.0000	
	Direct biogenic CO2 emissions			
	and removals		0.0000	
		Location based		
Category 2:	2.1 Indirect emissions from	approach*	1,057.0200	
Indirect GHG emissions	imported electricity	Market based approach	N.A.	1,057.0200*
from imported energy	2.2 Indirect emissions from			,
	imported energy	N.S.	N.A.	
	3.1 Emissions from Upstream			
	transport and distribution for goods	N.S.	N.A.	
	3.2 Emissions from Downstream	N.C	NI A	
0-4	transport and distribution for goods	N.S.	N.A.	
Category 3: Indirect GHG emissions	3.3 Emissions from Employee	N.S.	N.A.	N.A.
from transportation	commuting includes emissions	N.O.	N.A.	N.A.
nom transportation	3.4 Emissions from Client and	N.S.	N.A.	
	visitor transport	N.O.	14.74.	
	3.5 Emissions from Business	N.S.	N.A.	
	travels			
	4.1 Emissions from Purchased	N.S.	N.A.	
	goods		NI A	
	4.2 Emissions from Capital goods	N.S.	N.A.	
Category 4:	4.3 Emissions from the disposal of	Emissions from water		
Indirect GHG emissions	solid and liquid waste	fertilizer treatment and	5.3096	
from products used by	oona ana nqara maste	solid waste incineration		5.3096
organization	4.4 Emissions from the use of	N.S.	N.A.	
_	assets	IV.O.	14.74.	
	4.5 Emissions from the use of			
	services that are not described in	N.S.	N.A.	
	the above subcategories			
	5.1 Emissions or removals from	N.S.	N.A.	
Category 5:	the use stage of the product			
Indirect GHG emissions	5.2 Emissions from downstream	N.S.	N.A.	
associated with the use	leased assets			N.A.
of products from the organization	5.3 Emissions from end of life	N.S.	N.A.	
organization	stage of the product 5.4 Emissions from investments	NS	NΙΛ	
	5.4 EIIIISSIONS NOM INVESTMENTS	N.S.	N.A.	

Category 6:			
Indirect GHG emissions	N.S.	N.A.	N.A.
from other sources			



GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024
- 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: 2024 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.474 kgCO₂e/kWh) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory:
 - HQ:0415, HUAYA FACTORY:0319, HSINCHU BRANCH OFFICE:0415, KAOHSIUNG BRANCH OFFICE:0415
- GHG Report: 0415

GHG Verification Methodology:

- Interviews with relevant personnel of CHROMA ATE INC.;
- Review of documentary evidence produced by CHROMA ATE INC.;
- Review of CHROMA ATE INC. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at CHROMA ATE INC. Headquarters and during site visits to HUAYA FACTORY / KAOHSIUNG BRANCH OFFICE; and
- Audit of sample of data used by CHROMA ATE INC to determine GHG emissions.

Verification Date:

• 13/12/2024, 19/12/2024, and 2/4/2025

Verification Team:

Lead Verifier: Ryan Man

• Verifier: Lily Chuang, Jerry Lee Jems Lee and Taian Shih Taian Shih.

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 CHROMA ATE 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 CHROMA ATE INC and is solely for the benefit of CHROMA ATE 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.