



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the CHROMA ATE INC. GHG Inventory Report produced by CHROMA ATE INC., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	<ul style="list-style-type: none"> Is materially correct and is a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the CHROMA ATE INC. GHG Inventory Report produced by CHROMA ATE INC., covering the other indirect GHG emissions (Scope 3):	<ul style="list-style-type: none"> Is not materially correct and is not a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has not been prepared in accordance with ISO 14064-1:2018 and it's principles.
	<ul style="list-style-type: none"> For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Matt Yang
Independent Reviewer	Eric Su
Signed on behalf of BSI	<i>Joe Park</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-06-01
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in CHROMA ATE INC. This 3rd party Verification Opinion has been prepared for CHROMA ATE INC. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by CHROMA ATE INC. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 840051 Dated 2026-06-01



Verification Engagement

Organization	CHROMA ATE INC. 致茂電子股份有限公司
Responsible party	CHROMA ATE INC. 致茂電子股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018
Materiality Level	5%
Level of Assurance	<ul style="list-style-type: none"> • Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance <i>verification. (to be deleted if reasonable level of assurance)</i>	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: CHROMA ATE INC. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	CHROMA ATE INC. 致茂電子股份有限公司 No. 88 Wenmao Road, Guishan Dist, Taoyuan City. 333001 333001 桃園市龜山區文茂路 88 號	
Organizations GHG Report containing GHG Statement	致茂電子股份有限公司 2025 年溫室氣體盤查報告 致茂電子股份有限公司 2025 年溫室氣體盤查清冊	
Organizational Boundary	Operational Control	
Locations included in the Organizational Boundary	See Appendix A	
Scope of activities	提供各類電子測試設備之設計、製造、組裝及 PCP 基板的組裝。	
Reporting Boundary	Direct GHG emissions (Scope 1)	<ul style="list-style-type: none"> Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Indirect GHG emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	<ul style="list-style-type: none"> Employee commuting
	Indirect GHG emissions from products used by organization (Scope 3)	<ul style="list-style-type: none"> Purchased goods and services (Only energy and fuel) The disposal of solid and liquid waste
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	<ul style="list-style-type: none"> Downstream leased assets
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory	ISO 14064-1:2018	
Reporting Period	2025-01-01 to 2025-12-31	

GHG Emission Summary

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	816.5114
Indirect emissions from imported energy (Scope 2) - Location Based	8,897.9005
Indirect emissions from imported energy (Scope 2) - Market Based	8,476.8724
Indirect GHG emissions from transportation (Scope 3)	1,316.5707
Indirect GHG emissions from products used by organization (Scope 3)	2,240.5706
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	2,151.5800
Total (location based)	15,423.1332
Total (market based)	15,002.1051

Appendix A

Location	Address
產專廠	333001 桃園市龜山區文茂路 88 號
華亞廠(林口廠)	333411 桃園市龜山區華亞一路 68 號
新竹科學園區分公司	300092 新竹市科學園區科技路 5 號 6 樓
高雄分公司	811623 高雄市楠梓區北內環東路 1 號

Appendix C

Location	Emissions	tonnes CO ₂ e
產專廠	Direct emissions (Scope 1)	459.7523
	Indirect emissions from imported energy (Scope 2) - Location Based	5,846.6524
	Indirect emissions from imported energy (Scope 2) - Market Based	5,425.6243
華亞廠(林口廠)	Direct emissions (Scope 1)	124.6261
	Indirect emissions from imported energy (Scope 2) - Location Based	1,441.3142
新竹科學園區分公司	Direct emissions (Scope 1)	26.1416
	Indirect emissions from imported energy (Scope 2) - Location Based	398.1017
高雄分公司	Direct emissions (Scope 1)	205.9914
	Indirect emissions from imported energy (Scope 2) - Location Based	1,211.8322