

# Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2022 of  
**eMemory Technology Inc.**

8F, No.5, Tai-Yuan 1st St., Jhubei City,  
Hsinchu County 302082, Taiwan



has been verified in accordance with ISO 14064-3:2006 as  
meeting the requirements of

## ISO 14064-1:2018

Direct emissions

**15.6618** tonnes of CO<sub>2</sub>e

Indirect emissions

**1,680.9505** tonnes of CO<sub>2</sub>e

Direct emissions and indirect emissions

**1,696.612** tonnes of CO<sub>2</sub>e

Authorized by

Stephen Pao

Knowledge Deputy General Manager

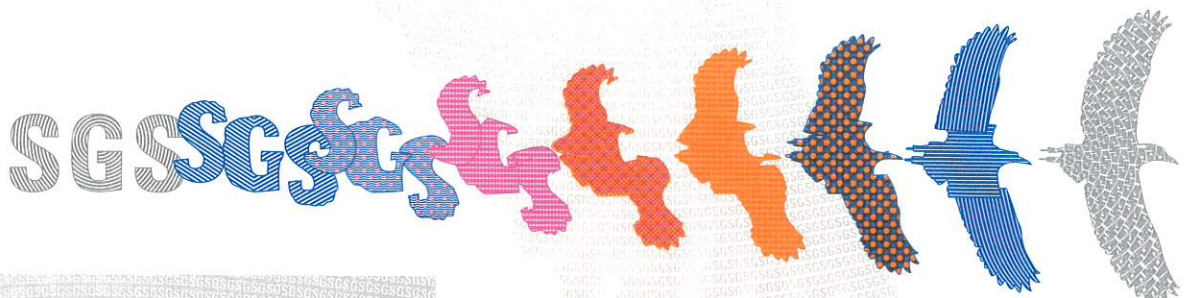
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Version 1

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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

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The emission of each category is described as below:

Unit: tonnes of CO<sub>2</sub>e

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.		15.6618
Indirect emissions	Imported energy	Electricity	1,653.5073
	Transportation	Business Travel(airplane only Taiwan and Japan, high speed rail and using private car for business only Taiwan)	19.8197
	Products used by an organization	Purchased Goods and Services(only paper)	1.5041
	Associated with the use of products from the organization	Investments(PUFsecurity Corporation)	6.1194
	Other sources	Not disclosure	-
Direct emissions and indirect emissions			1,696.612



SGS has been contracted by eMemory Technology Inc. (hereinafter referred to as “eMemory Technology Inc.”), 8F, No.5, Tai-Yuan 1st St., Jhubei City, Hsinchu County 302082, Taiwan for the verification of direct and indirect Greenhouse Gas emissions in accordance with

### **ISO 14064-3:2006**

as provided by eMemory Technology Inc. (hereinafter referred to as “eMemory Technology Inc.”), 8F, No.5, Tai-Yuan 1st St., Jhubei City, Hsinchu County 302082, Taiwan, in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2022 to 31 December 2022.

### **Roles and responsibilities**

The management of eMemory Technology Inc. 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 2022 to 31 December 2022.

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 13 March 2023 to 11 April 2023. The verification was based on the verification scope, objectives and criteria as agreed between eMemory Technology Inc. and SGS on 11 October 2022.

### **Level of Assurance**

The level of assurance agreed is limited assurance.

### **Scope**

eMemory Technology Inc. has commissioned an independent verification by SGS Taiwan of reported GHG emissions of eMemory Technology Inc. arising from Design and Sales of Embedded Memory IP activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

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 eMemory Technology Inc. in year 2022
- Location/boundary of the activities:
  - 8F, No.5, Tai-Yuan 1st St., Jhubei City, Hsinchu County 302082, Taiwan
  - 1F, No. 36, Tai-Yuan St., Jhubei City, Hsinchu County 302082, Taiwan
  - Room 305, No. 47, Yuanqu 2nd Road, Hsinchu Science Park, Hsinchu City, Taiwan
  - 12F, Yokohama Blue Avenue, 4-4-2, Minatomirai, Nishi ku Yokohama shi, Kanagawa
  - Room#605, Nisso Building.3-6-12, Shin-Yokohama, Kouhoku-ku, YOKOHAMA
  - Room#607, Nisso Building.3-6-12, Shin-Yokohama, Kouhoku-ku, YOKOHAMA
  - 8F-1, No. 5, Tai-Yuan 1st St., Jhubei City, Hsinchu County, 302082, Taiwan (PUFsecurity Corporation)
- Physical infrastructure, activities, technologies and processes of the organization: Design and Sales of Embedded Memory IP
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by eMemory Technology Inc.
- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
- 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 0.509 kgCO<sub>2</sub>e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2022).
    - 電気事業者別排出係数(特定排出者の温室効果ガス排出量算定用)－R3 年度実績－R5.1.24 環境省・経済産業省公表，エバーグリーン・マーケティング(株) 0.000535 t-CO<sub>2</sub>e/kwh (Released in 24 January 2023).
    - The secondary database has Carbon Footprint Information Platform, ICAO, Carbon Footprint of High Speed Rail Transportation Service.
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2022 to 31 December 2022
- The version of inventory sheet: V1
- The version of GHG assertion: V1
- 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

eMemory Technology Inc. provided the GHG assertion based on the requirements of ISO 14064-1:2018. The GHG information for the period 01 January 2022 to 31 December 2022 disclosing emissions of 1,696.612 metric tonnes of CO<sub>2</sub> equivalent and 0.0000 metric tonnes of direct CO<sub>2</sub> emissions from the combustion of biomass are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each category is described as below:

Unit: tonnes of CO<sub>2</sub>e

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.	15.6618
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Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Associated with the use of products from the organization	Investments(PUFsecurity Corporation)	6.1194
Other sources	not disclosure	-
Direct emissions and indirect emissions		1,696.612

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 limited level of assurance that the GHG emissions for the period 01 January 2022 to 31 December 2022 are fairly stated.

We conducted our verification with regard to the GHG assertion of eMemory Technology Inc. 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, there is no evidence that the presented GHG assertion

- is not materially correct and is not a fair representation of the GHG data and information, and
- has not been 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 eMemory Technology Inc. as a whole.

**Verifier Group**

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2022 of clients.

Lead Verifier:

*Josh Wang*

Verifier:

*Ocean Wu*

*Teela Yang*

*Aiden Tseng*

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](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 eMemory Technology Inc., 8F, No.5, Tai-Yuan 1st St., Jhubei City, Hsinchu County 302082, Taiwan, 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.