

Verification Opinion

CFV 788593

Verification Engagement

Organization	ASE SINGAPORE PTE LTD
Responsible party	ASE SINGAPORE PTE LTD 2 Woodlands Loop, 738074, Singapore
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature is: <ul style="list-style-type: none"> • Accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO14064-1:2018
Materiality Level	5%
Level of Assurance	Reasonable
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and controls systems through interviewing employees, observation & inquiry • Verification of the data through sampling, recalculation, retracing, cross checking and reconciliation
Verification Standards	The verification was carried out in accordance with ISO 14064-3 and ISO 14065
<p>Note: <i>(insert clients name or responsible party if different)</i> 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.</p>	

Organizational GHG Statement


Organization		ASE SINGAPORE PTE LTD 2 Woodlands Loop, 738074, Singapore
Organizations GHG Report containing GHG Statement		ASESG GHG Inventory Report (2022) approved on 21 st Apr, 2023
Organizational Boundary		Operational Control
Exclusions from Organisational Boundary: <i>(if no exclusions remove this section)</i>		NA
Scope of activities:		Provision of Semiconductor Testing Services including Final (Electrical) Test, Wafer Sort, Wafer Level Chip Scale Packaging, Backend and Logistics / Warehouse Management
Reporting Boundary:	Direct Emissions (Scope 1)	<ul style="list-style-type: none"> - Stationary emission includes the combustion of diesel for backup electricity generation - Fugitive emission includes the leakages of air-conditional gases from Chiller, Split Units, Company Vehicles' Air Con, Fire Extinguishers & Fire suppression. - Mobile emission includes the combustion of fuel in company-owned vehicles
	Indirect Emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> - Emissions came from purchased electricity
	Indirect GHG emissions from transportation (Scope 3)	<ul style="list-style-type: none"> - Upstream transportation and distribution (via Air) - Business travel (via Air, Private Car, Taxi) - Employee commuting - Downstream transportation and distribution
	Indirect GHG emissions from products used by organization (Scope 3)	<ul style="list-style-type: none"> - Purchased goods & services - Capital goods - Waste in Operation - Upstream leased assets
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Excluded as this is not applicable to ASESG's business processes.
	Indirect GHG emissions from other sources (scope 3)	Excluded as no other source reported in this boundary of ASESG's business processes

Exclusions from Reporting Boundary: <i>(If no exclusions remove this section)</i>	Exclusions from Reporting Boundary within Scope 3 including: Category 3: The hotel accommodation from business travel, Category 5: emissions associated with end-use of sold products and Category 6: Indirect GHG emissions from other sources are less than 1% of the total as result of significant evaluation of indirect GHG emission sources and no requirement from intended user is ASE Corporate.
Criteria for developing the organizational GHG Inventory:	ISO14064-1:2018
Reporting Period	The reporting period for GHG emissions was from 1st January to 31st December, 2022

tCO ₂ (e)	Location Based (tCO ₂ e)	
	2021	2022
Direct Emissions (scope 1)	189.16	442.1998
Indirect Emissions from Imported Energy (scope 2)	22,111.23	25,804.1447
Indirect GHG emissions from transportation (Scope 3)	26,663.30	24.1012
Indirect GHG emissions from products used by organization (Scope 3)		15,632.5606
Indirect GHG emissions from other sources (scope 3)		Na
Total	48,963.70	41,903.0064

	tCO ₂ (e)
Direct Emissions (scope 1)	442.1998
Indirect Emissions from Imported Energy (scope 2) - Location Based	25,803.9404
Indirect GHG emissions from transportation (Scope 3)	15,656.8661
Total (location based)	41,903.0064
Off setts purchased	0

Verification Opinion

Verified as Satisfactory	
<p><Based on the process and procedures conducted, the GHG statement contained in the ASEG GHG Inventory Report (2022) approved on 21st Apr, 2023 produced by ASE Singapore Pte., Ltd.:</p> <p>(this is to be used for reasonable assurance, delete if limited)</p>	<ul style="list-style-type: none"> • <i>Is</i> materially correct and is a fair representation of GHG data and information.
	<ul style="list-style-type: none"> • <i>Has</i> been prepared in accordance with ISO14064-1:2018
<p>With the following caveats (if no comments/NCRs/caveats> remove this row)</p>	Nil
<p>The following improvements were raised in relation to future reporting (if no improvements remove this row)</p>	Nil
Lead Verifier	VinhKhang Truong
Independent Reviewer	DinhMinhTam Nguyen
	
Signed on behalf of BSI	Miranda Chen, Country Manager (Singapore)
Issue Date	30 Jun 2023
BSI Group Singapore Pte Ltd, 77 Robinson Road, #28-03, Robinson 77, Singapore 068896	
<p>NOTE: BSI Group Singapore Pte Ltd is independent to and has no financial interest in ASE Singapore Pte., Ltd.. This 3rd party Verification Opinion has been prepared for ASE Singapore Pte., Ltd. 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 Group Singapore Pte Ltd has assumed that all information provided to it by ASE Singapore Pte., Ltd. is true, accurate and complete. BSI Group Singapore Pte Ltd accepts no liability to any third party who places reliance on this statement.</p>	