



**BUREAU
VERITAS**

Bureau Veritas Certification

Independent Third Party Reasonable Assurance Statement

Reference: BVQA_0003_20260316

Date: 16/03/2026

To: The Management of ASE Singapore Pte Ltd

Introduction and Objectives of Work

Bureau Veritas Quality Assurance Pte Ltd ('Bureau Veritas') has been engaged by ASE Singapore Pte Ltd ('the Company') to provide reasonable assurance over Category 1 to 4 Greenhouse Gas (GHG) data, with Category 5 and 6 not applicable for ASE Singapore Pte Ltd. This Assurance Statement applies to the related information included within the scope of work described below.

Scope of Work

The scope of our work was limited to assurance over the following information included within ASE Singapore Pte Ltd.'s Greenhouse Gas Emission Inventory Report Year 2025, dated 15th February 2026 ('the Report') for the period 1st January to 31st December 2025 (the 'Selected Information'):

Organisation Name	ASE Singapore Pte Ltd 2 Woodlands Loop, Singapore 738074
Organisation Boundary	Operational Control
Category 1: Direct GHG emissions and removal	276.1080 tCO _{2e}
Category 2: Indirect GHG emissions from imported energy	28,975.6347 tCO _{2e} (Location-based) 21,337.6347 tCO _{2e} (Market based)
Category 3: Indirect GHG emissions from transportation	612.4544 tCO _{2e}
Category 4: Indirect GHG emissions from products used by the organisation	45,849.7874 tCO _{2e}
Category 5: Indirect GHG emissions associated with the use of products from the organisation	Not Applicable (N.A)
Category 6: Indirect GHG emissions from other sources	Not Applicable (N.A)



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Detail emissions sources for year 2025

Emission		CO ₂ Total tCO ₂ e	Carbon tCO ₂	Methane tCH ₄	Nitrous Oxide tN ₂ O	Hydrofluro carbon tHFCs
Category 1:						
Direct GHG emissions and removals		276.1080	5.0941	0.0045	0.0083	271.0011
Stationary combustion		1.8852	1.8789	0.0021	0.0042	-
Mobile combustion		1.7213	1.7152	0.0020	0.0041	-
Process emissions and removals from industrial processes		1.5000	1.5000	-	-	-
Fugitive emissions from the release of GHGs in anthropogenic systems		271.0015	0.0000	0.0004	-	271.0011
Category 2:						
Indirect GHG emissions from imported energy (Location Based)		28,975.6347	-	-	-	-
Indirect GHG emissions from imported energy (Market Based)		21,337.6347	-	-	-	-
	Energy Consumption	Emission Factor		-	-	-
Location Based (Grid Factor)	72,078.6933MWh	0.402	28,975.6347	-	-	-
Market Based (with RECS)	53,078.6933MWh	0.402	21,337.6347	-	-	-
Market Based (RECS)	19,000 MWh	0	0	-	-	-
Category 3:						
Indirect GHG emissions from transportation		612.4544	-	-	-	-
Upstream transportation and distribution		3.1887	-	-	-	-
Employee commuting		599.6754	-	-	-	-
Business travel		9.5903	-	-	-	-
Category 4:						
Indirect GHG emissions from products used by an organisation		45,849.7874	-	-	-	-
Purchased goods and services		709.8369	-	-	-	-
Capital goods		44,972.6239	-	-	-	-
Waste generated in operations		164.5640	-	-	-	-



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Upstream leased assets	2.7625	-	-	-	-
Category 5: Indirect GHG emissions associated with the use of products from the organisation	N.A	-	-	-	-
Category 6: Indirect GHG emissions from other sources	N.A	-	-	-	-

Reporting Criteria

The Report has been prepared in accordance with international standard ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

Limitations and Exclusions

Excluded from the scope of our work is verification of any information relating to:

- Activities outside the defined verification period; and
- Other information included in the Report;

This reasonable assurance engagement relies on a risk-based selected sample of data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of the Company.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- Obtain reasonable assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the management of the Company.

Assessment Standard

We performed our work in accordance with the standard ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions. A 5% materiality threshold was applied to this verification

Summary of Work Performed

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Assessed the appropriateness of the Reporting Criteria for the Selected Information;
2. Conducted interviews with relevant personnel of the Company;
3. Carried out detailed on-site review of data;
4. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries;
5. Reviewed documentary evidence produced by the Company;
6. Agreed a sample of the Selected Information to the corresponding source documentation; and
7. Re-performed aggregation calculations of the Selected Information.



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Verification Conclusion

Based on the process and procedures conducted, we conclude that the Report shown above:

- is materially correct;
- is a fair representation of the GHG emissions data and information; and
- is prepared in accordance with the Reporting Criteria.

It is our opinion that the Company 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.

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety and social accountability with over 190 years history. The company operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented a Code of Ethics which meets the requirements of the International Federation of Inspections Agencies (IFIA) across its business which ensures that all our staff maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

Purpose and Restriction on Distribution and Use

This report and the conclusions drawn are intended solely for the Company, as stipulated in our engagement agreement. To the fullest extent permitted by law, Bureau Veritas accepts no liability or responsibility to any party other than the Company for any analysis, interpretation, or conclusion contained in this report.

Winnie Tan
Verifier
Bureau Veritas Quality Assurance Pte Ltd

*To check the validity of this statement please contact:
Bureau Veritas Quality Assurance*