

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2021 of
Delta Electronics, Inc.

No.186, Ruiguang Rd., Neihu Dist.,
Taipei City 114, Taiwan, R.O.C.



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

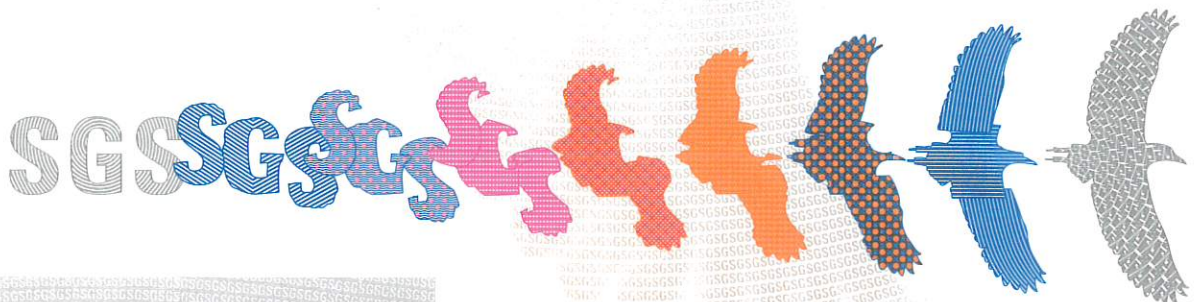
ISO 14064-1:2018

Direct emissions
17,807.7103 tonnes of CO₂e
Indirect emissions
1,067,004.8557 tonnes of CO₂e
Direct emissions and indirect emissions
1,084,812.566 tonnes of CO₂e

Authorized by

David Huang
Senior Director
Date: 23 May 2022
Version 1

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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions		
Inventory categories	Description	Location-based	Market-based	
Direct emissions	Stationary combustion emissions	7,995.2912		
	Mobile combustion emissions	820.5418		
	Industrial processes emissions	534.2655		
	Fugitive emissions emissions	8,457.6118		
	Land use emissions	0.0000		
Indirect emissions	Imported energy	415,448.3738	133,207.1834	
	Transportation	Emissions from upstream transportation and distribution of goods	18,797.6600	
		Emissions from downstream transportation and distribution of goods	108,528.7700	
		Emissions from usiness travel	105.4038	
	Products used by an organization	Emissions from purchased Commodities	13,742.4998	
		Emissions from solid and liquid waste handling	1,786.2025	
	Associated with the use of products from the organization	Discharge or removal during product use phase (including: LED street light, server power supply, bathroom ventilation fan, power supply)	499,557.6872	
		Emissions from downstream leased assets	8,544.9397	
	Other sources	Emissions from air-conditioning refrigerants used in outsourcing services	493.3190	
	Direct emissions and indirect emissions		1,084,812.566	802,571.376
Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
DG	I-REC	Hydroelectric Power /China	75,795.0490	8,093.4720
WJ	I-REC	Hydroelectric Power /China	115,473.3871	9,773.9789
WH	I-REC	Hydroelectric Power /China	11,352.7748	1,727.9677

Purchased Renewable Energy Certificate(s) Information				
CZ	I-REC	Hydroelectric Power /China	19,302.8512	2,746.2565
CYNTEC(WJ)	I-REC	Hydroelectric Power /China	107,040.0398	24,381.2364

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions	Total GHG emissions
Delta Electronics, Inc. (Taoyuan Plant 1)	270.4449	3,005.4693	3,275.914
Delta Electronics, Inc. (Taoyuan Plant 2)	927.5238	6,898.0334	7,825.557
Delta Electronics, Inc. (Taoyuan Plant 5)	954.6014	7,247.0070	8,201.608
Delta Electronics, Inc. (Pingjhen Plant)	841.4434	17,850.6613	18,692.105
Delta Electronics (Jiangsu) Ltd.	7,439.0174	115,473.3871	122,912.405
Delta Electronics (Dongguan) Co., Ltd.	1,606.5265	76,288.3680	77,894.895
Delta Electronics (Chenzhou) Co., Ltd.	827.8285	19,302.8512	20,130.680
Delta Electronics (Wuhu) Co. Ltd.	541.5949	11,352.7748	11,894.370
Cyntec Electronics (Suzhou) Co., Ltd.	2,766.8614	108,857.2759	111,624.137
Cyntec Co., Ltd.	829.3982	16,611.8566	17,441.255
Delta Electronics (Thailand) Public Co., Ltd.	802.4698	178,071.9893	178,874.459

SGS has been contracted by Delta Electronics, Inc. (hereinafter referred to as “DELTA”), No.186, Ruiguang Rd., Neihu Dist., Taipei City 114, Taiwan, R.O.C. for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by Delta Electronics, Inc. (hereinafter referred to as “DELTA”), No.186, Ruiguang Rd., Neihu Dist., Taipei City 114, Taiwan, R.O.C., in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2021 to 31 December 2021.

Roles and responsibilities

The management of DELTA 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 2021 to 31 December 2021.

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 18 February 2022 to 12 April 2022. The verification was based on the verification scope, objectives and criteria as agreed between DELTA and SGS on 02 November 2021.

Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance.

Scope

DELTA has commissioned an independent verification by SGS Taiwan of reported GHG emissions of DELTA arising from design and manufacture of optical transceiver and broadband modules activities, design and manufacture of Network switches, VoIP and wireless LAN devices, design and manufacture of lithium battery, design and manufacture of power supply, factory system rental service 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 DELTA in year 2021.
- Location/boundary of the activities:
 - Delta Electronics, Inc. (Taoyuan Plant 1)
No.31-1 Xingbang Road, Guishan Dist., Taoyuan City 333, Taiwan, R.O.C.
 - Delta Electronics, Inc. (Taoyuan Plant 2)
No.252, Shanying Rd., Guishan Dist., Taoyuan City 333, Taiwan, R.O.C.
 - Delta Electronics, Inc. (Taoyuan Plant 5)
No.268, Shanying Rd., Guishan Dist., Taoyuan City 333, Taiwan, R.O.C.
 - Delta Electronics, Inc. (Pingjhen Plant)
No. 458 Pingjhen Section, Jhongsing Road, Pingjhen District, Taoyuan City 324, Taiwan, R.O.C.
 - Delta Electronics (Jiangsu) Ltd.
No. 1688, Jiangxing East Road, Wujiang Economy Development Zone, Jiangsu 215200, China
 - Delta Electronics (Dongguan) Co., Ltd.
Delta Industrial Estate, Hetianxia Village, Shijie Town, Dongguan, Guangdong 523308, China
 - Delta Electronics (Chenzhou) Co. Ltd.
Within Chenzhou Comprehensive Bonded Zone, West of Linyi Road, Bailutang Town, Suxian District, Chenzhou, Hunan 423000, China
 - Delta Electronics (Wuhu) Co., Ltd.
No. 138, Jiuhua North Road, Longshan Street, Economic_technical Development Area, Wuhu, Anhui 241009, China
 - Cyntec Electronics (Suzhou) Co., Ltd.
No. 168, Jishi East Road, Wujiang City, Jiang Su Province, P.R.C.
 - Cyntec Co., Ltd.
No. 2, R&D RD. II, Hsinchu Science Park, Hsinchu 300, Taiwan, R.O.C.
 - Delta Electronics (Thailand) Public Co., Ltd.
 - Bangpoo Site
Delta 1: 714 Soi E5, Moo 4, Bangpoo Industrial Estate (E.P.Z.), Pattana 1 Road, Tambol Phraksa, Amphur Muang, Samutprakarn 10280, Thailand
Delta 3: 699, 701 Soi E9, Moo 4, Bangpoo Industrial Estate (E.P.Z.), Pattana 1 Road, Tambol Phraksa, Amphur Muang, Samutprakarn 10280, Thailand

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Delta 5: 909 Soi E9, Moo 4, Bangpoo Industrial Estate (E.P.Z.), Pattana 1 Road, Tambol Phraksa, Amphur Muang, Samutprakarn 10280, Thailand

Turbon: 709, 711, Moo 4, Bangpoo Industrial Estate (E.P.Z.), Pattana 1 Road, Tambol Phraksa, Amphur Muang, Samutprakarn 10280, Thailand

- Wellgrow Site

Delta 6: 111 Moo 9, Wellgrow Industrial Estate, Bangna-Trad Road, Tambol Bangwua, Amphur Bangpakong, Chachoengsao 24180, Thailand

Delta 7: 111/6 Moo 9, Wellgrow Industrial Estate, Bangna-Trad Road, Tambol Bangwua, Amphur Bangpakong, Chachoengsao 24180, Thailand

- Physical infrastructure, activities, technologies and processes of the organization: Design and manufacture of optical transceiver and broadband modules activities, design and manufacture of Network switches, VoIP and wireless LAN devices, design and manufacture of lithium battery, design and manufacture of power supply, factory system rental service.
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by DELTA.
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Emission factor:

Site	Direct emissions	Electricity emission factor	Secondary database
Delta Electronics, Inc. (Taoyuan Plant 1)	Greenhouse Gas Emission Factor Table (6.0.4), EPA	0.502 kgCO ₂ e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021)	•Carbon Footprint •Calculation Platform SimaPro 9.0.0.41
Delta Electronics, Inc. (Taoyuan Plant 2)	Greenhouse Gas Emission Factor Table (6.0.4), EPA	0.502 kgCO ₂ e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021)	•Carbon Footprint •Calculation Platform SimaPro 9.0.0.41
Delta Electronics, Inc. (Taoyuan Plant 5)	Greenhouse Gas Emission Factor Table (6.0.4), EPA	0.502 kgCO ₂ e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021)	•Carbon Footprint •Calculation Platform SimaPro 9.0.0.41
Delta Electronics, Inc. (Pingjhen Plant)	Greenhouse Gas Emission Factor Table (6.0.4), EPA	0.502 kgCO ₂ e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021)	•Carbon Footprint •Calculation Platform SimaPro 9.0.0.41
Delta Electronics (Jiangsu) Ltd.	National Greenhouse Gas Inventory Guidelines with reference from IPCC (2006)	0.7921 kgCO ₂ e/kwh (Announced by Department of Climate change, National Development and Reform Commission, China, in 2019)	—

Site	Direct emissions	Electricity emission factor	Secondary database
Delta Electronics (Dongguan) Co., Ltd.	National Greenhouse Gas Inventory Guidelines with reference from IPCC (2006)	0.8042 kgCO ₂ e/kwh (Announced by Department of Climate change, National Development and Reform Commission, China, in 2019)	—
Delta Electronics (Chenzhou) Co. Ltd.	National Greenhouse Gas Inventory Guidelines with reference from IPCC (2006)	0.8587 kgCO ₂ e/kwh (Announced by Department of Climate change, National Development and Reform Commission, China, in 2019)	—
Delta Electronics (Chenzhou) Co. Ltd.	National Greenhouse Gas Inventory Guidelines with reference from IPCC (2006)	0.8587 kgCO ₂ e/kwh (Announced by Department of Climate change, National Development and Reform Commission, China, in 2019)	—
Delta Electronics (Wuhu) Co., Ltd.	National Greenhouse Gas Inventory Guidelines with reference from IPCC (2006)	0.7921 kgCO ₂ e/kwh (Announced by Department of Climate change, National Development and Reform Commission, China, in 2019)	—
Cyntec Electronics (Suzhou) Co., Ltd.	National Greenhouse Gas Inventory Guidelines with reference from IPCC (2006)	0.7921 kgCO ₂ e/kwh (Announced by Department of Climate change, National Development and Reform Commission, China, in 2019)	—
Cyntec Co., Ltd. (Hsinchu)	Greenhouse Gas Emission Factor Table (6.0.4), EPA	0.502 kgCO ₂ e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021)	•Carbon Footprint •Calculation Platform SimaPro 9.0.0.41
Delta Electronics (Thailand) Public Co., Ltd.	TGO Database updated April, 2020 with reference to IPCC Vol.2 table 3.2.1, 3.2.2, DEDE, AR5	0.4999 kgCO ₂ e/kwh (Announced by Thailand Greenhouse Gas Management Organization(TGO) in 2020)	•Thai National LCI Database

- Directed actions: NA
- GHG information for the following period was verified: 01 January 2021 to 31 December 2021
- The version of inventory sheet: 14 May 2022
- The version of GHG assertion: 14 May 2022
- 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

DELTA provided the GHG assertion based on the requirements of ISO 14064-1: 2018. The GHG information for the period 01 January 2021 to 31 December 2021 disclosing emissions of 1,084,812.566 metric tonnes of CO₂ equivalent and 0.0000 metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions		
Inventory categories	Description	Location-based	Market-based	
Direct emissions	Stationary combustion emissions	7,995.2912		
	Mobile combustion emissions	820.5418		
	Industrial processes emissions	534.2655		
	Fugitive emissions emissions	8,457.6118		
	Land use emissions	0.0000		
Indirect emissions	Imported energy	415,448.3738	133,207.1834	
	Transportation	Emissions from upstream transportation and distribution of goods	18,797.6600	
		Emissions from downstream transportation and distribution of goods	108,528.7700	
		Emissions from usiness travel	105.4038	
	Products used by an organization	Emissions from purchased Commodities	13,742.4998	
		Emissions from solid and liquid waste handling	1,786.2025	

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Reporting Boundaries		GHG Emissions	
Inventory categories	Description	Location-based	Market-based
Associated with the use of products from the organization	Discharge or removal during product use phase(including: LED street light, server power supply, bathroom ventilation fan, power supply)	499,557.6872	
	Emissions from downstream leased assets	8,544.9397	
	Other sources	493.3190	
Direct emissions and indirect emissions		1,084,812.566	802,571.376

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Delta Electronics (Wuhu) Co. Ltd.	541.5949	11,352.7748	11,894.370
Cyntec Electronics (Suzhou) Co., Ltd.	2,766.8614	108,857.2759	111,624.137
Cyntec Co., Ltd.	829.3982	16,611.8566	17,441.255
Delta Electronics (Thailand) Public Co., Ltd.	802.4698	178,071.9893	178,874.459

DELTA purchased 353,413 Renewable Energy Certificate(s) in 2022. The imported energy emissions by location-based and market-based approach shown as the following table :

Unit: tonnes of CO_{2e}

Purchased Renewable Energy Certificate(s) Information				
Site/Location	Type	Renewable Energy Source/Location	Imported energy emissions	
			Location-based	Market-based
Delta Electronics, Inc. (Taoyuan Plant 1)	—	—	2,494.0690	2,494.0690
Delta Electronics, Inc. (Taoyuan Plant 2)	—	—	5,762.7120	5,762.7120
Delta Electronics, Inc. (Taoyuan Plant 5)	—	—	5,442.8282	5,442.8282
Delta Electronics, Inc. (Pingjhen Plant)	—	—	8,288.5677	8,288.5677
Delta Electronics (Jiangsu) Ltd.	I-REC	Hydroelectric Power /China	115,473.3871	9,773.9789
Delta Electronics (Dongguan) Co., Ltd.	I-REC	Hydroelectric Power /China	75,795.0490	8,093.4720
Delta Electronics (Wuhu) Co., Ltd.	I-REC	Hydroelectric Power /China	11,352.7748	1,727.9677
Delta Electronics (Chenzhou) Co. Ltd.	I-REC	Hydroelectric Power /China	19,302.8512	2,746.2565
Cyntec Electronics (Suzhou) Co., Ltd.	I-REC	Hydroelectric Power /China	107,040.0398	24,381.2364
Cyntec Co., Ltd.	—	—	13,802.6356	13,802.6356
Delta Electronics (Thailand) Public Co., Ltd.	—	—	50,693.4593	50,693.4593

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 reasonable level of assurance that the GHG emissions of category 1 and category 2 for the period 01 January 2021 to 31 December 2021 are fairly stated.

We conducted our verification with regard to the GHG assertion of DELTA 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 the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is 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 DELTA as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2021 of clients.

Lead Verifier:

Kyle Lu.

Verifier:

Emma Kao

Dave Lin

Mike Huang

Chris Peng

Royal Lo

Kurt Huang

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. 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 Delta Electronics, Inc. (Group), No.186, Ruiguang Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.). 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.