

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2023 of
**Delta Electronics (Thailand) Public
Company Limited**

909 Soi 9, Moo 4, Bangpoo Industrial Estate (E.P.Z.), Pattana 1 Road,
Tambol Phraksa, Amphur muang, Samutprakarn 10280, Thailand



has been verified in accordance with ISO 14064-3:2019 as meeting
the requirements of

ISO 14064-1:2018

Direct GHG Emissions (Category 1) = 2,030.08 tonnes of CO₂e
Indirect GHG Emissions (Category 2) = 70,991.10 tonnes of CO₂e
(Location based)
Indirect GHG Emissions (Category 2) = 44,265.44 tonnes of CO₂e
(Market based)
Indirect GHG Emissions (Category 3-6) = 144,302.58 tonnes of
CO₂e

Authorized by

A handwritten signature in black ink, appearing to read 'Montree T.'.

Montree Tangtermsiriku
General Manager
Date: 05 April 2024

SGS 14064-1
SGS (Thailand) Ltd.
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SGS has been contracted by Delta Electronics (Thailand) Public Company Limited and Delta Green Industrial (Thailand) Co., Ltd. (hereinafter referred to as “DET and DGiT”), for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Delta Electronics (Thailand) Public Company Limited and Delta Green Industrial (Thailand) Co., Ltd. (hereinafter referred to as “DET and DGiT”), in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2023 to 31 December 2023.

Roles and responsibilities

The management of DET and DGiT 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 2023 to 31 December 2023.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2019 in the period 21-23/02/2024. The verification was based on the verification scope, objectives and criteria as agreed between DET and DGiT and SGS on 30/01/2024.

Level of Assurance

The level of assurance agreed is that of reasonable assurance.

Scope

DET and DGiT has commissioned an independent verification by SGS Thailand of reported GHG emissions of DET and DGiT arising from

- Delta 1: Marketing, Design, Development, Manufacturing of Power Conversion Products (AC/DC, DC/DC, DC/AC converters, chargers, inverters) and Electronic control units.
- Delta 3: Manufacturing of Routers, Devices of Wireless Network Products, Switching Products for Network Communication and Magnetic Products (Transformers, Line Filters, Inductors).
- Delta 5: Marketing, Design, Development and Manufacturing of Power Conversion Products (Switching Power Supply, Adaptor & Charger, AC/DC, DC/DC, DC/AC converters, chargers, inverters, Telecommunication / Server Power Supply), and Electronic control units.

- Delta 6: Manufacturing of EMI Filter, Solenoid, PWB Assembly, Heatsink, Ventilation Fan and Cooling Fan Products.
- Delta 7: Marketing, Design, Development, Manufacturing of Power Conversion Products (Switching Power Supply Adaptor & Charger, AC/DC, DC/DC, DC/AC converters, chargers, inverters, Telecommunication / Server Power Supply).
- WHC 3: Design And Manufacturing of Power Conversion Products (AC/DC, DC/DC,DC/AC converters, chargers, investors) and Electric Control Units, Magnetic Products (Transformers, Line Filters, and Inductors).
- DGiT: Sales & Service Management of LED Lighting Products (LED Street Lighting, LED Tunnel Lighting, LED Tube and LED Bulb), LED Display, LED Sign Board, Solar System (Solar Inverter and Solar Panel) and Uninterruptible Power Supply (UPS)

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 14064-3:2019.

- The organizational boundary was established following operational control approach.
- Title or description activities: GHG verification for DET and DGiT in year 2023
- Location/boundary of the activities:

Site	Address
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
Delta 5	909 Soi 9, Moo 4, Bangpoo Industrial Estate (E.P.Z.), Pattana 1 Road, Tambol Phraksa, Amphur muang, Samutprakarn 10280, Thailand
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
WHC 3	709, 711 Moo 4, Bangpoo Industrial Estate (E.P.Z.), Pattana 1 Road, Tambol Phraksa, Amphur muang, Samutprakarn 10280, Thailand
DGiT	2556, 66 Tower Building, 16th Floor, Room No.1601-1603, Sukhumvit Road, Bang Na Nuea Sub-district, Bang Na District, Bangkok, 10260, Thailand

- Physical infrastructure, activities, technologies and processes of the organization:
 - Delta 1: Marketing, Design, Development, Manufacturing of Power Conversion Products (AC/DC, DC/DC, DC/AC converters, chargers, inverters) and Electronic control units.
 - Delta 3: Manufacturing of Routers, Devices of Wireless Network Products, Switching Products for Network Communication and Magnetic Products (Transformers, Line Filters, Inductors).
 - Delta 5: Marketing, Design, Development and Manufacturing of Power Conversion Products (Switching Power Supply, Adaptor & Charger, AC/DC, DC/DC, DC/AC converters, chargers, inverters, Telecommunication / Server Power Supply), and Electronic control units.
 - Delta 6: Manufacturing of EMI Filter, Solenoid, PWB Assembly, Heatsink, Ventilation Fan and Cooling Fan Products.
 - Delta 7: Marketing, Design, Development, Manufacturing of Power Conversion Products (Switching Power Supply Adaptor & Charger, AC/DC, DC/DC, DC/AC converters, chargers, inverters, Telecommunication / Server Power Supply).
 - WHC 3: Design And Manufacturing of Power Conversion Products (AC/DC, DC/DC, DC/AC converters, chargers, investors) and Electric Control Units, Magnetic Products (Transformers, Line Filters, and Inductors).
 - DGiT: Sales & Service Management of LED Lighting Products (LED Street Lighting, LED Tunnel Lighting, LED Tube and LED Bulb), LED Display, LED Sign Board, Solar System (Solar Inverter and Solar Panel) and Uninterruptible Power Supply (UPS)
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by DET and DGiT
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Electricity emission factor: 0.4999 kgCO₂e/kwh
(Announced by Thailand Greenhouse Gas Management Organization in 2022)
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- The version of inventory sheet: 2023 - GHG data collection - Rev.09 - (2024-03-26)
- The version of GHG assertion: 2023 Greenhouse Gas Inventory Report - Rev.03 - (2024-03-26)
- 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

DET and DGIT provided the GHG assertion based on the requirements of ISO14064-1:2018. The GHG information for the period 01 January 2023 to 31 December 2023 disclosing emissions of 217,323.76 metric tonnes of CO₂ equivalent as location-based, and 190,598.11 metric tonnes of CO₂ equivalent as market based, are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each site is described as below:

Unit: tonnes of CO₂e

Operational Boundaries			GHG Emissions	
Category		Description	Location-based	Market-based
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization	2,030.08	
Indirect emissions	Imported energy	Imported Electricity	70,991.10	44,265.44
	Transportation	3.1 Upstream transportation and distribution (Ocean and Air Freight only)	19,462.76	
		3.2 Business travel by Air Freight	891.46	
		3.3 Downstream transportation and distribution (Ocean and Air Freight only)	123,948.36	
Total direct emissions and indirect emissions			217,323.76	190,598.11

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Energy indirect Emissions		Direct emissions and energy indirect emissions	
		Location-based	Market-based	Location-based	Market-based
Delta 1	227.41	12,610.44	8,639.24	12,837.85	8,866.65
Delta 3	197.91	6,846.99	3,468.67	7,044.90	3,666.58
Delta 5	1,043.17	24,214.92	13,642.03	25,258.09	14,685.20
Delta 6	101.80	5,942.86	3,521.34	6,044.66	3,623.14
Delta 7	173.86	17,462.45	12,077.52	17,636.31	12,251.38
WHC 3	209.72	3,899.31	2,902.51	4,109.03	3,112.23
DGiT	76.20	14.13	14.13	90.33	90.33

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 for the period 01 January 2023 to 31 December 2023 are fairly stated.

We conducted our verification with regard to the GHG assertion of DET and DGiT 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 DET and DGIT as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier:

Arisa S.

Arisa Sumthong

Verifier:

Tanawan

Tanawan Rattanapotanan

Penjantorn

Penjantorn Tuengjai

Note: This statement is issued, on behalf of Client, by SGS (Thailand) Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at <https://www.sgs.com/en/terms-and-conditions>. The findings recorded here on are based upon an verification performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at Delta Electronics (Thailand) Public Company Limited and Delta Green Industrial (Thailand) Co., Ltd.. This statement does not relieve client from compliance with any bylaws, federal, national or regional acts and regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its client.