

Statement US24/00000253

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in **01.01.2023 to 31.12.2023** of the company

The SGS logo consists of the letters 'SGS' in a bold, sans-serif font. A vertical line is positioned to the right of the 'S', and a horizontal line is positioned below the 'S' and 'G', forming a partial frame around the letters.

Diodes Incorporated

4949 Hedgcoxe Road, Suite #200, Plano, TX, 75024. United States.

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of
WRI/WBCSD GHG Protocol – A Corporate Accounting and Reporting Standard

For the following activities:
"Semiconductor Manufacturing"

Location-based: 423,882 metric tonnes of CO₂ equivalent (Scope 1 and 2)
227,205 metric tonnes of CO₂ equivalent for Scope 1
196,677 metric tonnes of CO₂ equivalent for Scope 2 (location based)

Market-based: 421,871 metric tonnes of CO₂ equivalent (Scope 1 and 2)
227,205 metric tonnes of CO₂ equivalent for Scope 1
194,666 metric tonnes of CO₂ equivalent Scope 2 (market based)

1,537,994 GJ of energy consumed

Lead Auditor: Ursula Antunez
Technical Review: Alexis Guirin
Statement date: 28 June, 2024

A handwritten signature in black ink, appearing to read 'Viqaruddin', is located below the auditor information.

Authorized by
Viqaruddin Mohammed

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Diodes Incorporated



Brief Description of Verification Process

SGS has been contracted by Diodes Incorporated for the verification of direct and indirect carbon dioxide equivalent (CO₂e) emissions as provided by Diodes Incorporated in their GHG Statement in the form of a "2023 GHG Inventory" covering CO₂e emissions.

Roles and Responsibilities

Diodes Incorporated 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' responsibility to express an independent GHG verification opinion on the emissions as provided in the Diodes Incorporated's GHG Statement for FY2023 (01.01.2023 to 31.12.2023).

SGS executed a third-party verification according to the requirements of ISO 14064-3:2019 of the given GHG Statement. The evaluation was undertaken during May and June 2024. It included reviewing documents and records, as well as interviewing corporate staff onsite at their Corporate office in Texas, and at 2 factories visited (1 in Taiwan and 1 in China). The verification was based on the scope, objective and verification criteria of the agreement between Diodes Incorporated and SGS, proposal code VER.1014 of January 2024.

Level of Assurance

The level of assurance agreed is Limited.

Scope

Diodes Incorporated has commissioned an independent verification by SGS of reported CO₂e emissions arising from their operations, to establish conformance with the requirements of GHG Protocol within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent Statement were historical in nature and projected; and proven by evidence. This engagement covers verification of emissions from anthropogenic sources of GHG included within the organization's boundary and meets the requirements of GHG Protocol.

- **Organizational boundary:** Operational Control Approach
- **Description of activities:** Semiconductor Manufacturing.
- **Locations included in the Verification:** Global Operations with HQ in USA. It includes 14 manufacturing sites in the following countries: United States, China, Taiwan, UK and Germany. The non-manufacturing sites are 35, which includes their Corporate building located in Plano, Texas, their R&D facility in California and multiple design centers and sales offices in Asia, US and Europe.
- **Physical infrastructure, activities, technologies and processes of the organization:** Manufacturing plants, offices and R&D facilities.
- **GHG sources included:**
 - **Scope 1 – Direct GHG emissions**
Stationary and mobile combustion, fugitive emissions, process emissions.
 - **Scope 2 – Indirect Emissions associated with electricity**
Emissions from imported energy: Purchased electricity and steam.
- **Exclusions:** Minor combustion sources, CO₂ extinguishers, and other nonmaterial GHG emissions.
- **GHGs included:** CO₂, N₂O, CH₄, HFCs, PFCs, SF₆ and NF₃. Separately quantified CO₂e emissions due to HCFCs.
- **GHG information for the following period was verified:** CY2023 (01.01.2023 to 31.12.2023)
- **Global Warming Potentials (GWPs):** IPCC AR6.
- **Intended user of the verification statement:** Internal and general public.
- **Mitigation Activities:** Installation of solar panels in factories at China and Taiwan. Purchasing of renewable energy.
- **GHG Emission reduction targets:** None advised yet.



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Diodes Incorporated



Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's GHG Statement
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

The criteria against which the verification was carried out are the requirements of the WRI/WBCSD GHG Protocol – "Corporate Accounting and Reporting Standard and the GHG Protocol".

Materiality

The materiality required of the verification was considered by SGS to be below 10% for limited level of assurance, based on the needs of the intended user of the GHG Statement.

Conclusion

Diodes Incorporated provided the GHG Statement based on the requirements of the GHG Protocol for the period 01.01.2023 to 31.12.2023, which was verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria, as follows:

Location-based: 423,882 metric tonnes of CO₂ equivalent (Scope 1 and 2)

227,205 metric tonnes of CO₂ equivalent for Scope 1

196,677 metric tonnes of CO₂ equivalent for Scope 2 (location based)

Market-based: 421,871 metric tonnes of CO₂ equivalent (Scope 1 and 2)

227,205 metric tonnes of CO₂ equivalent for Scope 1

194,666 metric tonnes of CO₂ equivalent Scope 2 (market based)

Separately,

- **1,537,994** GJ of energy consumed.
- Non-Kyoto GHG emissions (due to HFCs) were 796 metric tonnes of CO₂ equivalent,

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the emissions reporting.

SGS concludes with a limited level of assurance that the presented CO₂e Statement is materially correct and is a fair representation of the CO₂e data and information and is prepared following the requirements of the criteria. SGS concludes that the data is accurate, complete, consistent, transparent and free from material error or omission.

We have planned and carried out our work to obtain the information, explanations and evidence that we have considered necessary to conclude with a limited level of assurance that the GHG emissions for the period 01.01.2023 to 31.12.2023 are fairly declared.

The audit methods used were interviews and on-site inspections, as well as the review of documentation and records. Data, calculations, and evidence for all locations was reviewed centrally onsite at the Corporate office in Texas.

The activity data presented is based on calculations and estimates, which are explained in the organization's report.

Considerations and Limitations

- In some cases, process emissions were using IPCC default factors and assumptions. For the principle of precision, it would be appropriate performing tests to determine exact factors.

This statement shall be interpreted with the "GHG Report" of the organization, as a whole.

Note: This Statement is issued, on behalf of Client, by **SGS North America Inc.** - 201 Route 17 North, 7th and 8th Floors, 07070, Rutherford, New Jersey, United States of America. ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement and the supporting GHG Report may be requested to **Diodes Incorporated**. 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.



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