

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions on
01 January 2025 – 31 December 2025

Apex Circuit (Thailand) Co., Ltd.

39/234-236 Moo 2, Rama 2 Road, Bangkrachao,
Amphur Muang Samutsakhon, Samutsakhon, 74000, Thailand

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

ISO 14064-1:2018

Direct Emissions [Category 1]	11,894.98 tonnes of CO ₂ e
Indirect Emissions from Imported Energy [Category 2]	139,081.62 tonnes of CO ₂ e
Indirect Emissions from Transportation [Category 3]	16,686.96 tonnes of CO ₂ e
Indirect Emissions from Products Used by an Organization [Category 4]	30,393.39 tonnes of CO ₂ e
Indirect Emissions Associated with The Use of Products from an organization [Category 5]	51.45 tonnes of CO ₂ e
Total Emissions Quantified	198,108.39 tonnes of CO ₂ e

Authorized by



Montree Tangtermsirikul
General Manager
Date: 23 June 2026

SGS 14064-1
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SGS



The total direct emissions and indirect emissions are as follows:

Operational Boundaries	GHG Emissions
Direct emissions (Category 1)	11,894.98
Energy indirect emissions (Category 2)	139,081.62
Other indirect emissions (Category 3-5)	47,131.80
Total direct emissions, energy indirect emissions and other indirect emissions (Category 1-5)	198,108.39

Unit: tonnes of CO₂e

SGS has been contracted by Apex Circuit (Thailand) Co., Ltd., 39/234-236 Moo 2, Rama 2 Road, Bangkrachao, Amphur Muang Samutsakhon, Samutsakhon, 74000, Thailand, for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Apex Circuit (Thailand) Co., Ltd., 39/234-236 Moo 2, Rama 2 Road, Bangkrachao, Amphur Muang Samutsakhon, Samutsakhon, 74000, Thailand, in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2025 to 31 December 2025.

Roles and Responsibilities

The management of Apex Circuit (Thailand) Co., Ltd., 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 2025 to 31 December 2025.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018 and ISO 14064-3:2019 in the period of 29 April 2026 to 30 April 2026. The verification was based on the verification scope, objectives and criteria as agreed between Apex Circuit (Thailand) Co., Ltd., and SGS on 23 February 2026.

Level of Assurance

The level of assurance agreed is the **limited level of** assurance.

Scope

Apex Circuit (Thailand) Co., Ltd., has commissioned an independent verification by SGS of reported GHG emissions of Apex Circuit (Thailand) Co., Ltd., arising from manufacturing, facility, utilities, office, factory, machines (e.g., LPG used in boilers and diesel used in generators) and vehicles (e.g., fuel used in organizational vehicles) to establish conformance with ISO 14064-1:2018 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 Apex Circuit (Thailand) Co., Ltd., in year 2025
- Location/boundary of the activities:
 - Site 1: Apex Circuit (Thailand) Co., Ltd. (Apex 1) : 39/234-236 Moo 2, Rama 2 Road, Bangkrachao, Amphur Muang Samutsakhon, Samutsakhon, 74000, Thailand
 - Site 2: Apex Circuit (Thailand) Co., Ltd. (Apex 2) : 30/101,102 Moo 1, Khok Kham, Amphur Muang, Samutsakhon 74000 Thailand
 - Site 3: Apex Circuit (Thailand) Co., Ltd. (Apex 3) : 30/101,102 Moo 1, Khok Kham, Amphur Muang, Samutsakhon 74000 Thailand
 - Site 4: Apex Circuit (Thailand) Co., Ltd. (BKK Office) : 75/55, 16 Fl , Richmond office Bldg, Sukhumvit 26 Road, Khlongton Sub Dist, Khlongtoei Dist., Bangkok. 10110 Thailand
 - Site 5: Apex International Co., Ltd. (API) : Rm. 503, 5F., No. 205, Dunhua N. Rd., Songshan Dist., Taipei City 105406, Taiwan (R.O.C.)
 - Site 6: Approach Excellence Trading Ltd. (AET) : 1F., No. 21, Ln. 1314, Chunri Rd., Taoyuan Dist., Taoyuan City 330022, Taiwan (R.O.C.)
 - Site 7: Apex IPO (Dong Guan) Co., Ltd. (APC) : Room 103, building 6, No. 5, Second Road, Hanxi Shuixinwei Industrial Zone, Chashan, Dongguan City, Guangdong Province, China
 - Site 8: Shye Feng Enterprise (Thailand) Co., Ltd. (Apex S) : 88/1 Moo 2, Sethakij Rd., Nadee, Amphur Muang, Samutsakhon 74000 Thailand
 - Site 9: Singratana Co., Ltd : 26 Moo 2, Bangkrachao, Amphur Muang, Samutsakhon 74000 Thailand
- Physical infrastructure, activities, technologies and processes of the organization: manufacturing, facility, utilities, office, factory, machines (e.g., LPG used in boilers and diesel used in generators) and vehicles (e.g., fuel used in organizational vehicles)
- GHG sources, sinks and/or reservoirs included: GHG sources are presented in the inventory spreadsheet provided by Apex Circuit (Thailand) Co., Ltd.

- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2024 AR6 GWP values are applied in this inventory.
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- The version of inventory sheet: Apex Group_2025 GHG Calculation Template
- The version of GHG assertion: Apex Group_2025 GHG Emission and Removal Report
- Intended user of the verification statement: To support GHG reduction report of company

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 be 5%, based on the needs of the intended user of the GHG Assertion.

Verification approach

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 of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We plan and perform our work to obtain the information, explanations and evidence that we considered necessary to provide the limited level of assurance that the GHG emissions for the report period are fairly stated.

We conduct our verification with regard to the GHG statement of GHG Report of the RESPONSIBLE PARTY which includes assessment of GHG information system and reporting plan/protocol. This assessment includes the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, are consistently and appropriately applied.

Verification opinion conclusion

The RESPONSIBLE PARTY provided the GHG statement based on the requirements of ISO 14064-1:2018 that total emission 198,108.39 tonnes of CO₂e in the organization boundary for the REPORT PERIOD.

The verification opinion as below is issued by SGS after an independent verification for RESPONSIBLE PARTY's GHG statement base on agreed limited level of assurance:

Unmodified

The GHG statement submitted by RESPONSIBLE PARTY is prepared in accordance with ISO 14064-1:2018 on GHG quantification and reporting, is a fair representation materially, the GHG data and information in statement are explicit and supported by adequacy and appropriate evidence.

Modified

The GHG statement submitted by RESPONSIBLE PARTY has no material misstatement, however, has some deficiencies which will prevent the issuance of unmodified verification opinion.

Adverse opinion

The GHG statement submitted by RESPONSIBLE PARTY :

- has no material misstatement or
- there is insufficient or inappropriate evidence to support an unmodified or modified opinion.

Disclaiming the issuance of an opinion

It is unable to obtain sufficient and appropriate objective evidence to form an opinion as to whether the GHG statement submitted is presented fairly in accordance with ISO 14064-1:2018

This statement shall be interpreted with the GHG statement of GHG Report of the RESPONSIBLE PARTY as a whole.

Conclusion

Apex Circuit (Thailand) Co., Ltd. provided the GHG assertion based on the requirements of ISO14064-1:2018. The GHG information for the period 01 January 2025 to 31 December 2025 disclosing emissions of 198,108.39 metric tonnes of CO₂ equivalent are verified by SGS to a **limited** 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

Operational Boundaries		GHG Emissions	
Category	Description		
Direct emissions		11,894.98	
Indirect emissions	Imported energy	2. Imported electricity	139,081.62
	Transportation	3.1 Upstream transportation and distribution	N/A
		3.2 Business travel	407.30
		3.3 Employee commuting	453.52
		3.4 Downstream transportation and distribution	15,826.15
	Products used by an organization	4.1 Purchased goods and services	6,612.98
		4.2 Capital goods	N/A
		4.3 Fuel-and energy-related activities (not included in category 1 or category 2)	23,780.36
		4.4 Waste generated in operations	0.05
		4.5 Upstream leased assets	N/A
	Associated with the use of products from the organization	5.1 Use of sold products	N/A
		5.2 End-of-life treatment of sold products	N/A
		5.3 Downstream leased assets	51.45
		5.4 Franchises	N/A
	Other sources	6. N/A	N/A
Total direct emissions and indirect emissions		198,108.39	

Confidentiality

The reports and attachments may contain relevant confidential information about 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 conducted 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 Apex Circuit (Thailand) Co., Ltd. as a whole.

Assessor Group

Above statements coincide with verification process with fairness and impartiality, and aim at the emission of year 2025 of clients.

Lead Assessor:



Assessor:



Arisa S.

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/th-th/terms-and-conditions>. The findings recorded here are based upon a verification performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at 39/234-236 Moo 2, Rama 2 Road, Bangkrachao, Amphur Muang Samutsakhon, Samutsakhon, 74000, Thailand. 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.