

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: KINSUS Interconnect Technology Corp.  
No. 1245-1, No. 1245, Zhonghua Rd.  
Xinwu Dist.  
Taoyuan City  
327007  
Taiwan

景碩科技股份有限公司  
臺灣  
桃園市  
新屋區  
中華路 1245、1245-1 號  
327007

Holds Statement No: GHGEV 774701

### Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with KINSUS Interconnect Technology Corp. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 13,287.0570 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 226,679.1124 tonnes of CO<sub>2</sub> equivalent.
- KINSUS Interconnect Technology Corp. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2023 is 0.494 kgCO<sub>2</sub> per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			13,287.0570
1.1	Stationary combustion		2,290.7157
1.2	Mobile combustion		77.0572
1.3	Industrial processes (anthropogenic systems)		8,200.7077
1.4	Fugitive (anthropogenic systems)		2,718.5764
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			226,679.1124
2.1	Indirect emissions from imported electricity	location-based approach	226,679.1124
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Power Purchase Agreements	4,304,000 kWh
	Indirect emissions from imported electricity	market-based approach	224,552.9364
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				2,569.5465
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 59,834.3074 tonnes Road transport: 3,360,898.4082 tkm Air transport: 423,961.055 tkm	932.0725
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 933.0304 tonnes Road transport: 147,509.3321 tkm Air transport: 1394957.098 tkm	1,637.4740
Category 4: indirect GHG emissions from products used by organization				106,284.8793
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method Goods: Use the supplier-specific method (Including 93% annual usage of goods/raw materials in 2023)	Diesel: 31.2458 kL Gasoline: 2.0013 kL LNG: 1,150.3951 km <sup>3</sup> Imported energy: 454,560.6000 MWh Tap water: 3,310.7204 km <sup>3</sup> Goods weight: 59,834.4966 tonnes	105,368.3064
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method, and distance-based method. (Estimated based on organization data from government platform)	Waste weight: 11,991.1651 tonnes Road transport: 2,159,673.6336 tkm	916.5729

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
KINSUS Interconnect Technology Corp. Shih-Lei Plant No. 1245-1, No. 1245, Zhonghua Rd., Xinwu Dist., Taoyuan City 327007, Taiwan 景碩科技股份有限公司石磊廠 327007 臺灣桃園市新屋區中華路 1245 號、1245-1 號	The Greenhouse Gas Emissions with KINSUS Interconnect Technology Corp. Shih-Lei Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 617.3439 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 34,656.2736 tonnes of CO <sub>2</sub> equivalent.
KINSUS Interconnect Technology Corp. Tsing-Hua Plant No. 810-1, No. 810, Zhonghua Rd., Xinwu Dist., Taoyuan City 327412, Taiwan 景碩科技股份有限公司清華一廠 327412 臺灣桃園市新屋區中華路 810、810-1 號	The Greenhouse Gas Emissions with KINSUS Interconnect Technology Corp. Tsing-Hua Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 5,026.4586 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 86,961.3888 tonnes of CO <sub>2</sub> equivalent.
KINSUS Interconnect Technology Corp. Xing-Feng Plant No. 526, Sec. 2, Jianxing Rd., Xinfeng Township, Hsinchu County 304121, Taiwan 景碩科技股份有限公司新豐一廠 304121 臺灣新竹縣新豐鄉建興路二段 526 號	The Greenhouse Gas Emissions with KINSUS Interconnect Technology Corp. Xing-Feng Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 5,969.7968 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 53,825.5044 tonnes of CO <sub>2</sub> equivalent.
KINSUS Interconnect Technology Corp. Xing-Feng 2nd Plant No. 12, Ln. 468, Sec. 2, Jianxing Rd., Xinfeng Township, Hsinchu County 30471, Taiwan 景碩科技股份有限公司新豐二廠 304121 臺灣新竹縣新豐鄉建興路二段 468 巷 12 號	The Greenhouse Gas Emissions with KINSUS Interconnect Technology Corp. Xing-Feng 2nd Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 250.0157 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 25,204.1216 tonnes of CO <sub>2</sub> equivalent.
KINSUS Interconnect Technology Corp. You-Shi Plant No. 566-1, 580, Gaoshi Rd., Yangmei Dist., Taoyuan City 326103, Taiwan 景碩科技股份有限公司幼獅廠 326103 臺灣桃園市楊梅區高獅路 566-1 號、580 號	The Greenhouse Gas Emissions with KINSUS Interconnect Technology Corp. You-Shi Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 1,423.4419 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 26,031.8240 tonnes of CO <sub>2</sub> equivalent.

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