

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: KINIK COMPANY HSINCHU FACTORY  
No. 6, Wenhua Rd.  
Hukou, Hsinchu Ind. Park  
Hsinchu County  
303035  
Taiwan

中國砂輪企業股份有限公司新竹廠  
臺灣  
新竹縣  
湖口鄉新竹工業區  
文化路 6 號  
303035

Holds Statement No: GHGEV 761934

### Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with KINIK COMPANY HSINCHU FACTORY for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 23.8487 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 1,646.3064 tonnes of CO<sub>2</sub> equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 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 for the year 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

(Optional) The verification process was subject to the following limitation(s):

The GHG effects of CFCs are included in the direct GHG emissions due to the organization's GHG quantification procedures.



For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>23.8487</b>
1.1	Stationary combustion		0.2092
1.2	Mobile combustion		0.0000
1.3	Industrial processes (anthropogenic systems)		23.6293
1.4	Fugitive (anthropogenic systems)		0.0102
1.5	Land use, land use change and forestry	N/A	
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
<b>Category 2: Indirect GHG emissions from imported energy</b>			<b>1,646.3064</b>
2.1	Indirect emissions from imported electricity	location-based approach	1,646.3064
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000
<b>Category 4: indirect GHG emissions from products used by organization</b>			<b>285.2735</b>
4.1	Emissions from Purchased goods	Electricity only	285.2735
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	NS	
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

\* NS: Non significant; N/A: Non available.

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Location	Verification Information
KINIK COMPANY HSINCHU FACTORY No. 6, Wenhua Rd. Hukou, Hsinchu Ind. Park Hsinchu County 303035 Taiwan 中國砂輪企業股份有限公司 新竹廠 臺灣 新竹縣 湖口鄉新竹工業區 文化路 6 號 303035	The Greenhouse Gas Emissions with KINIK COMPANY HSINCHU FACTORY for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 23.8487 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy emissions 1,646.3064 tonnes of CO <sub>2</sub> equivalent.



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