

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: KINIK COMPANY HSINCHU FACTORY  
1F.(partial), 2F., 3F.(partial)  
No. 6, Wenhua Rd., Hukou  
Hsinchu County  
303035  
Taiwan

中國砂輪企業股份有限公司新竹廠  
臺灣  
新竹縣  
湖口鄉文化路 6 號  
(1 樓部分、2 樓、3 樓部分)  
303035

Holds Statement No: GHGEV 799695

### 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 KINIK COMPANY HSINCHU FACTORY for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 58.7707 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 1,479.0374 tonnes of CO<sub>2</sub> equivalent.
- KINIK COMPANY HSINCHU FACTORY 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.
- The verification process was subject to the following limitation:  
The GHG effects of HCFCs 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 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 2024-01-01 to 2024-12-31 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 2024 is not published by Taiwan government so far, the emission factor used for electricity is 0.494 kgCO<sub>2e</sub> per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO <sub>2e</sub>
Category 1: Direct GHG emissions and removals			58.7707
1.1	Stationary combustion		0.1045
1.2	Mobile combustion		36.1526
1.3	Industrial processes (anthropogenic systems)		0.0203
1.4	Fugitive (anthropogenic systems)		22.4933
1.5	Land use, land use change and forestry		0.00
Direct emissions in tonnes of CO <sub>2e</sub> from biomass			0.00
Category 2: Indirect GHG emissions from imported energy			1,479.0374
2.1	Indirect emissions from imported electricity	location-based approach	1,479.0374
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 2024-01-01 to 2024-12-31.
- 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 4: indirect GHG emissions from products used by organization			328.6617	
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	Electricity: 2,994.0028 MWH Gas Oil: 15.3369 KL	300.5799
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	solid and liquid waste: 11.16 ton waste water: 18,119.0000 M <sup>3</sup> 10,179.9523 tkm	28.0818



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Location	Verification Information
KINIK COMPANY HSINCHU FACTORY 1F.(partial), 2F., 3F.(partial) No. 6, Wenhua Rd., Hukou Hsinchu County 303035 Taiwan 中國砂輪企業股份有限公司新竹廠 臺灣 新竹縣 湖口鄉文化路 6 號 (1 樓部分、2 樓、3 樓部分) 303035	The Greenhouse Gas Emissions with KINIK COMPANY HSINCHU FACTORY for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 58.7707 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 1,479.0374 tonnes of CO <sub>2</sub> equivalent.



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