



Verification Opinion

Verified as Satisfactory	
<p>Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the 2025 Kinik Company GHG Report produced by KINIK Company, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):</p>	<ul style="list-style-type: none"> Is materially correct and is a fair representation of GHG data and information. Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
<p>Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the 2025 Kinik Company GHG Report produced by KINIK Company, covering the other indirect GHG emissions (Scope 3):</p>	<ul style="list-style-type: none"> Is not materially correct and is not a fair representation of GHG data and information. Has not been prepared in accordance with ISO 14064-1:2018 and it's principles. For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Jay Tseng
Independent Reviewer	Joseph Lin
Signed on behalf of BSI	<i>Joe Tseng</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-04-19
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in KINIK Company. This 3 rd party Verification Opinion has been prepared for KINIK Company only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by KINIK Company is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 799696 Dated 2026-04-19



Verification Engagement

Organization	KINIK COMPANY 中國砂輪企業股份有限公司
Responsible party	KINIK COMPANY 中國砂輪企業股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	<ul style="list-style-type: none"> • Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: KINIK Company is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		KINIK Company 中國砂輪企業股份有限公司 No. 64, Zhongshan Rd., Yingge Dist., New Taipei City 239010 239010 新北市鶯歌區中山路 64 號
Organizations GHG Report containing GHG Statement		中國砂輪企業股份有限公司 114 年度溫室氣體盤查報告書 2025 Kinik Company GHG Report 中國砂輪企業股份有限公司 114 年度溫室氣體盤查清冊 2025 Kinik Company GHG Inventory
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Manufacturing spans conventional grinding wheels, superabrasive tools (diamond and CBN), and semiconductor consumables and services, including CMP diamond disks and reclaimed wafers.
Reporting Boundary	Direct GHG emissions (Scope 1)	<ul style="list-style-type: none"> Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Indirect GHG emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	<ul style="list-style-type: none"> Upstream transport and distribution for goods(including primary and secondary materials, and packaging materials)
	Indirect GHG emissions from products used by organization (Scope 3)	<ul style="list-style-type: none"> Purchased goods (including fuels, electricity, primary and secondary materials, and packaging materials) The disposal of solid and liquid waste(exclusively covers the factory's wastewater treatment, solid waste management, and waste transportation)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	4,491.9353
Indirect emissions from imported energy (Scope 2) - Location Based	35,049.3308
Indirect emissions from imported energy (Scope 2) - Market Based	32,631.2501
Indirect GHG emissions from transportation (Scope 3)	622.3627
Indirect GHG emissions from products used by organization (Scope 3)	52,435.3390
Total (location based)	92,598.968
Total (market based)	90,180.887



Appendix A

Location	Address
中國砂輪企業股份有限公司鶯歌廠	新北市鶯歌區 23942 中山路 64 號
中國砂輪企業股份有限公司樹林廠	新北市樹林區 23846 中山路 2 段 151 巷 16 號 新北市樹林區 23846 中山路 2 段 151 巷 1-5 號一至三
中國砂輪企業股份有限公司新竹廠	新竹縣 30352 湖口鄉新竹工業區文化路 6 號
中國砂輪企業股份有限公司竹北廠	新竹縣 30286 竹北市十興路 260 號
中國砂輪企業股份有限公司竹科廠	苗栗縣 35053 竹南鎮科北五路 6 號
中國砂輪企業股份有限公司國外營業處	新北市鶯歌區 23942 中山路 64 號
中國砂輪企業股份有限公司鶯歌營業處	新北市鶯歌區 23942 中山路 64 號
中國砂輪企業股份有限公司新竹營業處	新竹縣 30352 湖口鄉新竹工業區文化路 6 號
中國砂輪企業股份有限公司台中營業處	台中市 40148 東區建德街 177 號
中國砂輪企業股份有限公司彰化營業處	彰化市 50090 崙平南路 437 號
中國砂輪企業股份有限公司台南營業處	台南市 70460 北區北成路 30 號
中國砂輪企業股份有限公司高雄營業處	高雄市 81342 左營區海景街 501 號
鴻記工業股份有限公司	新竹縣 30352 湖口鄉新竹工業區文化路 6 號
金力泰國有限公司	225 Moo 7, Khok Pip, Simahosot, Prachinburi 25190 Thailand
東莞金力砂輪貿易有限公司	廣東省東莞市長安鎮長安長青南路 1 號長安萬科中心 8 棟
金力投資(股)公司	新北市樹林區 23846 中山路 2 段 151 巷 16 號

Appendix B

Location	Emissions	tonnes CO ₂ e
中國砂輪企業股份有限公司 鶯歌廠	Direct emissions (Scope 1)	3,252.3228
	Indirect emissions from imported energy (Scope 2) - Location Based	5,070.5852
	Indirect emissions from imported energy (Scope 2) - Market Based	5,070.5852
中國砂輪企業股份有限公司 樹林廠	Direct emissions (Scope 1)	140.2739
	Indirect emissions from imported energy (Scope 2) - Location Based	3,975.9329
	Indirect emissions from imported energy (Scope 2) - Market Based	3,975.9329
中國砂輪企業股份有限公司 新竹廠	Direct emissions (Scope 1)	35.5616
	Indirect emissions from imported energy (Scope 2) - Location Based	802.5032
	Indirect emissions from imported energy (Scope 2) - Market Based	802.5032
中國砂輪企業股份有限公司 竹北廠	Direct emissions (Scope 1)	268.9601
	Indirect emissions from imported energy (Scope 2) - Location Based	15,498.2666
	Indirect emissions from imported energy (Scope 2) - Market Based	13,080.1859
中國砂輪企業股份有限公司 竹科廠	Direct emissions (Scope 1)	231.6572
	Indirect emissions from imported energy (Scope 2) - Location Based	7,507.0539
	Indirect emissions from imported energy (Scope 2) - Market Based	7,507.0539
鴻記工業股份有限公司	Direct emissions (Scope 1)	53.0408
	Indirect emissions from imported energy (Scope 2) - Location Based	673.8455
	Indirect emissions from imported energy (Scope 2) - Market Based	673.8455
金力泰國有限公司	Direct emissions (Scope 1)	394.7402
	Indirect emissions from imported energy (Scope 2) - Location Based	1,500.9240
	Indirect emissions from imported energy (Scope 2) - Market Based	1,500.9240