

# Carbon Footprint Verification Statement

The Inventory of Carbon Footprint of  
12-inch wafer regeneration service

which is calculated by

**KINIK COMPANY**

No. 64, Zhongshan Rd., Yingge Dist.,  
New Taipei City 239010, Taiwan (R.O.C.)

Based on life cycle assessment verified in accordance  
with ISO 14064-3:2006 as meeting the requirements of

**ISO 14067:2018**

**Basis of Assessment**

**Cradle-to-Gate**

**Authorized by**

Stephen Pao  
Knowledge Deputy General Manager

Version 1

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TGP57-15-23 2207  
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Statement TW22/00443CFP, continued

Service Name	12-inch wafer regeneration service				
Declared Unit	Per Piece of 12-inch wafer regeneration service				
Functional Unit	NA				
<b>Life cycle GHG emissions</b>					
Verification Unit (Unit: kilograms of CO <sub>2</sub> e)					Functional Unit emissions (Unit: kilograms of CO <sub>2</sub> e)
Life Cycle Stage	Material Use	Service Process	Waste Disposal	Total	
12-inch wafer regeneration service	1.946	11.669	0.000	13.62	13.62

SGS has been commissioned by KINIK COMPANY (hereinafter referred to as “KINIK COMPANY”), No. 64, Zhongshan Rd., Yingge Dist., New Taipei City 239010, Taiwan (R.O.C.) to conduct the life cycle Greenhouse Gas (hereinafter referred to as “GHG”) emissions verification of Regeneration service for each 12-inch Wafer in accordance with ISO 14064-3:2006 against the requirements of

**ISO 14067:2018**

**Roles and responsibilities**

The management of KINIK COMPANY 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 the life cycle GHG emissions for service information and the reported life cycle GHG emissions of the service.

It is SGS’s responsibility to express an independent GHG verification opinion on the life cycle GHG emissions of the service.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14067:2018 and ISO 14064-3:2006 in the period 18 July 2022 to 31 August 2022. The verification was based on the verification scope, objectives and criteria as agreed between KINIK COMPANY and SGS.

**Level of Assurance**

The level of assurance agreed is that of reasonable assurance.

**Scope**

KINIK COMPANY has commissioned an independent verification by SGS Taiwan of the reported Cradle-to-Gate life cycle GHG emissions associated with the service to establish conformance with ISO 14067:2018 and ISO 14064-3:2006 principles within the scope of the verification as outlined below.

- Title or description of activities : Service carbon footprint verification of the Cradle-to-Gate life cycle GHG emissions of 12-inch wafer regeneration service.
- Product Category Rule : Nil.
- Functional unit : NA
- Declared unit : Per piece of 12-inch wafer regeneration service.

Statement TW22/00443CFP, continued

- System boundary : Covers a Cradle-to-Gate assessment of the full life cycle emissions; the system boundary was clearly defined in accordance with ISO 14067:2018. All GHG's enlisted on the ISO 14067:2018.
- Data resources : The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Carbon Footprint Information Platform, Ecoinvent 3.8.
- Life cycle assessment tool and index :
  - Life cycle emissions are calculated by Excel.
  - IPCC 2013 AR5 GWP values are applied in this inventory.
- Service location :
  - KINIK COMPANY Zhunan Factory : No. 6, Kebei 5th Rd., Zhunan Township, Miaoli County 350401, Taiwan (R.O.C.)
- GHG information for the following service period was verified : 01 January 2021 to 31 December 2021.
- Intended use of the verification statement : Private.

**Objective**

The purpose of this verification exercise is, by review of objective evidence, to independently review:

- Whether the life cycle GHG emissions of the service are as declared by the organization's GHG assertion.
- The data reported is accurate, complete, consistent, transparent and free of material error or omission.

**Criteria**

Criteria against which the verification assessment is undertaken is the principles of ISO 14067:2018 and ISO 14064-3:2006.

**Materiality**

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

**Conclusion**

KINIK COMPANY provided the GHG assertion based on the requirements of ISO 14067:2018. The data had been verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

Statement TW22/00443CFP, continued

The GHG emission of each service is described as below:

Service Name	12-inch wafer regeneration service				
Declared Unit	Per Piece of 12-inch wafer regeneration service				
Functional Unit	NA				
Life cycle GHG emissions					
Verification Unit (Unit: kilograms of CO <sub>2</sub> e)					Functional Unit emissions (Unit: kilograms of CO <sub>2</sub> e)
Life Cycle Stage	Material Use	Service Process	Waste Disposal	Total	
12-inch wafer regeneration service	1.946	11.669	0.000	13.62	13.62

SGS’s approach is risk-based, drawing on an understanding of the risks associated with reporting the life cycle GHG emissions of service information and the controls in place to mitigate these risks. Our examination included assessment and a test of evidence relevant to the amounts and disclosures in relation to the reported life cycle GHG emissions of the service.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the life cycle GHG emissions for 12-inch wafer regeneration service are fairly stated.

We conducted our verification with regard to the GHG assertion of KINIK COMPANY, which included assessment of the company GHG information system, monitoring and reporting protocol. This assessment included the collection of evidence that support the reported data and verification of whether the provisions of the protocol reference were consistently and appropriately applied.

In SGS’s opinion, the presented GHG assertion :

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO 14067:2018 in relation to GHG quantification, monitoring and reporting.

**Confidentiality**

The reports and attachments may contain relevantly confidential information of 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 conduct 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.

**Verifier Group**

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

Lead Verifier:

*Kevin Hsieh*

Verifier:

*Channing Chen*

*Finn Han*

This statement shall be interpreted with the GHG assertion of KINIK COMPANY as a whole. This result shall be valid for a maximum period of two years, after which the GHG emission shall be re-assessed.

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Green Gas Verification Services available at [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting Carbon Footprint Assertion may be consulted at KINIK COMPANY, No. 64, Zhongshan Rd., Yingge Dist., New Taipei City 239010, Taiwan (R.O.C.). This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.