

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2023 of

USI Corporation Kaohsiung Plant

No. 330, Feng-Ren RD., Ren-Wu district,
Kaohsiung city 814, Taiwan, R.O.C.

has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2018

Direct emissions

20,983.0033 tonnes of CO₂e

Imported energy indirect emissions

121,408.2682 tonnes of CO₂e

Other life cycle stage indirect emissions

- tonnes of CO₂e

Direct emissions and indirect emissions

142,391.272 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 13 August 2024

Version 1

TGP56A-15-6 2404

SGS Taiwan Ltd.

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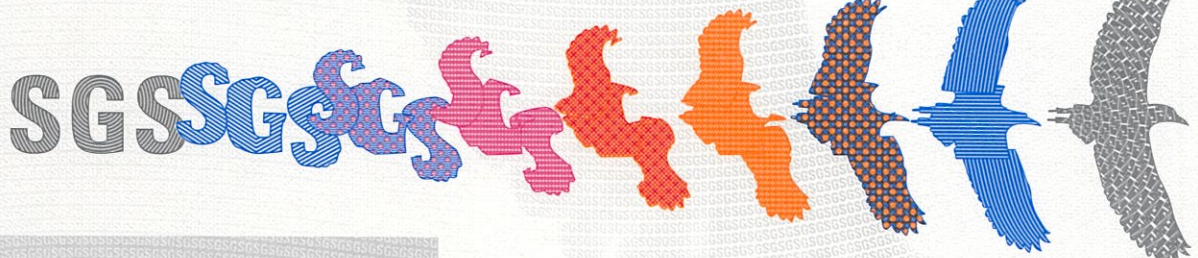
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Validation and Verification

VB002



The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories	Description		
Direct emissions	Direct emissions from stationary combustion		20,554.9027
	Direct emissions from mobile combustion		40.7132
	Direct process emissions and removals from industrial processes		0.4698
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems		386.9176
	Direct emissions and removals from land use, land use change and forestry		0.0000
Indirect emissions	Imported energy	Indirect emissions from purchased power	121,408.2682
	Transportation	NA	NA
	Products used by an organization	NA	NA
	Associated with the use of products from the organization	NA	NA
	Other sources	NA	NA
Direct emissions and indirect emissions			142,391.272

SGS has been contracted by USI Corporation (hereinafter referred to as "USI Corporation"), No. 330, Feng-Ren RD., Ren-Wu district, Kaohsiung city 814, Taiwan, R.O.C. for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by USI Corporation Kaohsiung Plant (hereinafter referred to as "USI Corporation Kaohsiung Plant"), No. 330, Feng-Ren RD., Ren-Wu district, Kaohsiung city 814, Taiwan, R.O.C., in the GHG Assertion in the form of GHG report.

Roles and responsibilities

- The management of USI Corporation Kaohsiung Plant 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 GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed between USI Corporation and SGS on 16 June 2023.
- Verification Criteria: ISO 14064-1:2006 and TW MOENV Guidelines for GHG Verification (2010.12)
- Verification Period: 17 February 2024 to 23 March 2024.

Scope

- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- Location/boundary of the activities:
 - No. 330, Feng-Ren RD., Ren-Wu district, Kaohsiung City 814, Taiwan, R.O.C.
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4)
 - Indirect emissions:
 - Electricity emission factor is 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance.
- Materiality : 5%
- The version of inventory sheet: 2024.4.30, V3
- The version of GHG assertion: 2024.4.30, V3
- Intended user of the verification statement: MOENV

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

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

Conclusion

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

- The greenhouse gas emissions is 142,391.272 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories	Description		
Direct emissions		Direct emissions from stationary combustion	20,554.9027
		Direct emissions from mobile combustion	40.7132
		Direct process emissions and removals from industrial processes	0.4698
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	386.9176
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect emissions from purchased power	121,408.2682
	Transportation	NA	NA
	Products used by an organization	NA	NA
	Associated with the use of products from the organization	NA	NA
	Other sources	NA	NA
Direct emissions and indirect emissions			142,391.272

We conducted our verification with regard to the GHG assertion of USI Corporation Kaohsiung Plant which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking 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 ISO14064-1:2018 and TW MOENV Guidelines for GHG Verification (2010.12) on 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.

This statement shall be interpreted with the GHG assertion of USI Corporation Kaohsiung Plant as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier:

John Chiang

Verifier:

Ocean Wu

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at 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 GHG Assertion may be consulted at USI Corporation Kaohsiung Plant, No. 330, Feng-Ren RD., Ren-Wu district, Kaohsiung city 814, 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.