

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

Complex Micro Interconnection Co., Ltd.

4F, No. 4, Lane 130, Minquan Road, Xindian District, New Taipei City

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

1289.1398 tonnes of CO₂e

Indirect emissions

26,990.6545 tonnes of CO₂e

Direct emissions and indirect emissions

28,279.794 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 18 June 2026

Version 1

TGP56B-15-1 2601

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park,

Wu Ku District, New Taipei City 248016, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions	
Inventory categories	Description		Location-based	Market-based
Direct emissions	Direct emissions from stationary combustion		144.8079	
	Direct emissions from mobile combustion		105.7358	
	Direct process emissions and removals from industrial processes		0.0000	
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems		1,038.5961	
	Direct emissions and removals from land use, land use change and forestry		0.0000	
Indirect emissions	Imported energy	Electricity emissions	7,845.7173	9,006.4426
	Transportation	Upstream transportation (raw materials)	197.5592	
		Downstream transportation (products)	261.4072	
		Emissions generated during employee commuting	24.7530	
		Employee business travel (airplane, private car used for business, train, taxi)	89.4631	
	Products used by an organization	1.Upstream transportation and distribution for raw material 2.Fuel- and energy- related activities (not included in category 1 or category 2) 3.Tap water	17,245.6195	
		Emissions of capital goods	132.6340	
		Emissions from solid and liquid waste treatment	1,047.2973	
	Associated with the use of products from the organization	Downstream leasing	146.2039	
	Other sources	NA	NA	
Direct emissions and indirect emissions			28,279.794	29,440.520

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Complex Micro Interconnection Co., Ltd.	10.5084	49.7574	112.7572	173.0230
Yuan Yuh Electronics (KunShan) Co., Ltd.	27.6264	447.7537	1,525.0739	2,000.4540
Kunshan Complex Micro Interconnection Co., Ltd.	1,251.0050	7,348.2062	17,507.1060	26,106.3172

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Complex Micro Interconnection Co., Ltd. (hereinafter referred to as “Complex Micro”), 4F, No. 4, Lane 130, Minquan Road, Xindian District, New Taipei City, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of Complex Micro 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 on 23 June 2025.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 08 April 2026 to 27 April 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
 - 4F, No. 4, Lane 130, Minquan Road, Xindian District, New Taipei City
 - 3F, No. 3, Lane 130, Minquan Road, Xindian District, New Taipei City
 - No. 87, Qingyang North Road, Zhoushi Town, Kunshan City, Jiangsu Province, P.R. China
 - No. 268, Hanpu Road, Kunshan Hi-Tech Industrial Park, Jiangsu Province, P.R. China
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - The secondary database has Carbon Footprint Information Platform, ICAO.

- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 2026.04.27
- The version of GHG statement: 2026.04.27
- Intended user of the verification opinion: FSC/Private

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 statement
- 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. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 28,279.794 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

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- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - The revised opinion has been supported with appropriate evidence.
- Retention Limitation: NA
- Additional Notes: Because the benchmark coefficients used in the market and the local area differ, the emissions levels for the mainland plant area will vary between the market benchmark and the local benchmark.

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 conducted 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 opinion shall be interpreted with the GHG statement of Complex Micro as a whole.

Verifier Group

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

Lead Verifier:

Emma Kao

Verifier:

Dr. V. Lu

Note: This opinion 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 opinion, the findings and the supporting GHG Statement may be consulted at Complex Micro Interconnection Co., Ltd, 4F, No. 4, Lane 130, Minquan Road, Xindian District, New Taipei City, This opinion 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.