

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Hon Young Semiconductor Corporation
No. 3, Yanxin 3rd Rd.
East Dist.
Hsinchu City
300093
Taiwan

鴻揚半導體股份有限公司
臺灣
新竹市
東區
研新三路三號
300093

Holds Statement No: GHGEV 808985
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 HON YOUNG SEMICONDUCTOR CORPORATION 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 14,213.3424 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 25,920.6691 tonnes of CO₂ equivalent.
- HON YOUNG SEMICONDUCTOR CORPORATION 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.

For and on behalf of BSI:



Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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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 of year 2024 is 0.474 kgCO_{2e} per kWh.

EMISSIONS		Notes	tonnes CO _{2e}
Category 1: Direct GHG emissions and removals			14,213.3424
1.1	Stationary combustion		791.6529
1.2	Mobile combustion		0.0000
1.3	Industrial processes (anthropogenic systems)		13,413.1081
1.4	Fugitive (anthropogenic systems)		8.5814
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO _{2e} from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			25,920.6691
2.1	Indirect emissions from imported electricity	location-based approach	25,920.6691
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 ₂ e
Category 4: indirect GHG emissions from products used by organization				2,695.8800
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	Energy 54,684,956 kWh Gas 360,960 m ³ Fuel 5,240 l	196.1853
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	13,120 tkm 115 tonnes 276,902 m ³	2,499.6947



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Location	Verification Information
Hon Young Semiconductor Corporation No. 3, Yanxin 3rd Rd. and No. 8-1 East Dist. Hsinchu City 300093 Taiwan 鴻揚半導體股份有限公司 臺灣 新竹市 東區 研新三路 3 號、研新四路 8-1 號 300093	The Greenhouse Gas Emissions with HON YOUNG SEMICONDUCTOR CORPORATION for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 14,213.3424 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 25,920.6691 tonnes of CO ₂ equivalent.

