



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Niko Semiconductor Co., Ltd.
12F.
No. 368, GongJian Rd.
Shi-Ji Dist.
New Taipei City
221012
Taiwan

尼克森微電子股份有限公司
臺灣
新北市
汐止區
工建路 368 號
12 樓
221012

Holds Statement No: GHGEV 806986
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 Niko Semiconductor Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 18.3669 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 388.9196 tonnes of CO₂ equivalent.
- Niko Semiconductor Co., Ltd. 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:

Managing Director BSI Taiwan, Peter Pu

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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 2023-01-01 to 2023-12-31 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 2023 is 0.494 kgCO_{2e} per kWh.

EMISSIONS		Notes	tonnes CO _{2e}
Category 1: Direct GHG emissions and removals			18.3669
1.1	Stationary combustion		0.0029
1.2	Mobile combustion		2.2752
1.3	Industrial processes (anthropogenic systems)	N/A	0.000
1.4	Fugitive (anthropogenic systems)		16.0888
1.5	Land use, land use change and forestry	N/A	0.0000
Direct emissions in tonnes of CO _{2e} from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			388.9196
2.1	Indirect emissions from imported electricity	location-based approach	388.9196
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	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 2023-01-01 to 2023-12-31
- 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 3: Indirect GHG emissions from transportation				94.7914
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method Air transport: ICAO Carbon Emissions Calculator (ICEC). (Including annual usage of goods/raw materials in 2023)	Goods Weight: 15.5348 tonnes Road transport: 658.6479 tkm Air transport: 0.3307 tonnes of CO ₂ e	86.6137
3.5	Emissions from Business travels	Travel by airplane: ICAO Carbon Emissions Calculator (ICEC). Travel by THSR: THSR carbon footprint of passenger transport between stations.	Travel by airplane: 6.8607 tonnes of CO ₂ e Travel by THSR: 1.317 tonnes of CO ₂ e	8.1777
Category 4: indirect GHG emissions from products used by organization				1,710.8231
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method Goods: Use the supplier-specific method (Including annual usage of goods/raw materials in 2023)	Diesel: 0.0011 kL Gasoline: 0.9652 kL Imported energy: 787.2866 MWh Tap water: 1,773.1511 m ³ Goods weight: 15.5348 tonnes	1,706.4751
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method (Including general wastes weight and transportation)	general wastes weight: 12.0777 tonnes	4.3480

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Location	Verification Information
Niko Semiconductor Co., Ltd. 12F. No. 368, GongJian Rd. Shi-Ji Dist. New Taipei City 221012 Taiwan 尼克森微電子股份有限公司 臺灣 新北市 汐止區 工建路 368 號 12 樓 221012	The Greenhouse Gas Emissions with Niko Semiconductor Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 18.3669 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 388.9196 tonnes of CO ₂ equivalent.

The detailed information of organizational boundaries within verification scope as the following:
4F., 5F., 12F. No. 368, GongJian Rd. Shi-Ji Dist. New Taipei City 221012 Taiwan

