



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 806987

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 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 9.7120 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 369.3914 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

Originally Issue: 2025-06-24

Latest Issue: 2025-06-24

Page: 1 of 4

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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 kgCO₂e per kWh.

| EMISSIONS | | Notes | tonnes CO ₂ e |
|--|--|-------------------------|--------------------------|
| Category 1: Direct GHG emissions and removals | | | 9.7120 |
| 1.1 | Stationary combustion | | 0.0030 |
| 1.2 | Mobile combustion | | 1.5743 |
| 1.3 | Industrial processes (anthropogenic systems) | | 0.0000 |
| 1.4 | Fugitive (anthropogenic systems) | | 8.1347 |
| 1.5 | Land use, land use change and forestry | | 0.0000 |
| Direct emissions in tonnes of CO ₂ e from biomass | | | 0.0000 |
| Category 2: Indirect GHG emissions from imported energy | | | 369.3914 |
| 2.1 | Indirect emissions from imported electricity | location-based approach | 369.3914 |
| 2.2 | Indirect emissions from imported energy (steam, heating, cooling and compressed air) | | 0.0000 |

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 3: Indirect GHG emissions from transportation | | | | 9.9993 |
| 3.1 | Emissions from upstream transport and distribution for goods | Road transport: Use the Distance-based method Air transport: ICAO Carbon Emissions Calculator (ICEC). (Annual usage of goods/raw materials in 2024) | Goods Weight: 15.2754 tonnes Road transport: 564.0411 tkm Air transport: 0.2183 tonnes of CO ₂ e | 0.2924 |
| 3.5 | Emissions from Business travels | THSR travel: THSR carbon footprint of passenger transport between stations. Business air travel (flights): ICAO Carbon Emissions Calculator (ICEC). | Travel by THSR: 0.8429 tonnes of CO ₂ e Travel by Flights: 8.8640 tonnes of CO ₂ e | 9.7069 |
| Category 4: indirect GHG emissions from products used by organization | | | | 1,864.2621 |
| 4.1 | Emissions from Purchased goods | Energy, Fuel & Water: Use the Average-data method Goods/raw materials: Use the supplier-specific & average-data method | Diesel: 0.0011 kL Gasoline: 0.6679 kL Imported electricity: 779.3068 MWh Tap water: 2,027.4545 m ³ Goods/raw materials: 15.2616 tonnes | 1,860.3833 |
| 4.3 | Emissions from the disposal of solid and liquid waste | Use the waste-type- specific method | general wastes weight: 10.7744 tonnes | 3.8788 |

Originally Issue: 2025-06-24

Latest Issue: 2025-06-24

Page: 3 of 4

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

| 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 9.7120 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 369.3914 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 |



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Page: 4 of 4

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