

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

Unikorn Semiconductor Corporation Hsinchu Science Park Plant

1~2F, No.5, Li-hsin 5th Rd., Hsinchu Science Park,
Hsinchu City 300, Taiwan

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

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

865.3597 tonnes of CO₂e

Indirect emissions

8,634.9856 tonnes of CO₂e

Direct emissions and indirect emissions

9,500.345 tonnes of CO₂e

Authorized by

Stephen Pao

Business Assurance Director

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Version 1

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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



Validation and Verification

VB002

The emission of each category is described as below:

Unit: tonnes of CO_{2e}

Reporting Boundaries		GHG Emissions	
Inventory categories	Description		
Direct emissions	Direct emissions from stationary combustion	109.2655	
	Direct emissions from mobile combustion	1.1885	
	Direct process emissions and removals from industrial processes	740.9012	
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	14.0045	
	Direct emissions and removals from land use, land use change and forestry	0.0000	
Indirect emissions	Imported energy	Indirect emissions from imported electricity	4,842.0709
	Transportation	Indirect emissions from upstream cargo transport and distribution ● air transportation ● land transportation	1.3176
		Indirect emissions from downstream cargo transport and distribution ● air transportation ● land transportation	1.9105
		Indirect emissions from employee commuting ● automobile and motorcycle travel	67.3450
		Indirect emissions from business travel ● taiwan high speed rail travel, automobile travel, taxi travel, rail travel and air travel	34.3697
	Products used by an organization	Indirect emissions from purchased goods ● the primary raw material accounting for 80% ● the production of energy and resources purchased	1,627.2488
		Indirect emissions from capital goods ● computer hardware and software ● machinery and equipment	2,002.9876
		Indirect emissions from outsourced treatment of solid and liquid waste ● waste incineration and physico-chemical treatment (including transportation) ● wastewater treatment	57.7355
	Associated with the use of products from the organization	Not significant	--
	Other sources	Not significant	--
Direct emissions and indirect emissions		9,500.345	

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

ISO 14064-3:2019

as provided by Unikorn Semiconductor Corporation Hsinchu Science Park Plant (hereinafter referred to as “USC HSP PLANT”), 1~2F, No.5, Li-hsin 5th Rd., Hsinchu Science Park, Hsinchu City 300, Taiwan, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of USC HSP 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 on 07 August 2023 and 18 December 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 25 March 2025 to 30 April 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - 1~2F, No.5, Li-hsin 5th Rd., Hsinchu Science Park, Hsinchu City 300, Taiwan
- 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, USEEIO.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 2025/08/08

- The version of GHG statement: 2025/08/08
- Intended user of the verification opinion: 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 are free from material misstatement.

- The greenhouse gas emissions is 9,500.345 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		
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		Direct process emissions and removals from industrial processes	740.9012
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		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect emissions from imported electricity	4,842.0709
	Transportation	Indirect emissions from upstream cargo transport and distribution ● air transportation ● land transportation	1.3176

	Indirect emissions from downstream cargo transport and distribution <ul style="list-style-type: none"> ● air transportation ● land transportation 	1.9105
	Indirect emissions from employee commuting <ul style="list-style-type: none"> ● automobile and motorcycle travel 	67.3450
	Indirect emissions from business travel <ul style="list-style-type: none"> ● taiwan high speed rail travel, automobile travel, taxi travel, rail travel and air travel 	34.3697
Products used by an organization	Indirect emissions from purchased goods <ul style="list-style-type: none"> ● the primary raw material accounting for 80% ● the production of energy and resources purchased 	1,627.2488
	Indirect emissions from capital goods <ul style="list-style-type: none"> ● computer hardware and software ● machinery and equipment 	2,002.9876
	Indirect emissions from outsourced treatment of solid and liquid waste <ul style="list-style-type: none"> ● waste incineration and physico-chemical treatment (including transportation) ● wastewater treatment 	57.7355
Associated with the use of products from the organization	Not significant	--
Other sources	Not significant	--
Direct emissions and indirect emissions		9,500.345

- 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.
 - Some activity data errors have been identified and corrected.
 - Some formula links in the inventory spreadsheet were incorrect and have been revised accordingly.
- Retention Limitation: N/A

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 opinion shall be interpreted with the GHG statement of USC HSP PLANT as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2024 of clients.

Lead Verifier:



Verifier:



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 Unicorn Semiconductor Corporation Hsinchu Science Park Plant, 1~2F, No.5, Li-hsin 5th Rd., Hsinchu Science Park, Hsinchu City 300, Taiwan, 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.