



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Lingsen Precision Industries, Ltd.
No. 5-1, 5-2, 5-2-1, 5-3, 5-4
South 2nd Road, Tanzi District
Taichung City 427058
Taiwan

菱生精密工業股份有限公司
臺灣
台中市
潭子區
南二路 5-1 號、5-2 號、5-2 號-1、5-3 號、5-4 號
427058

Holds Statement No: GHGEV 790834

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Lingsen Precision Industries, Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 1,750.453 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 63,035.324 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 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 2022 is 0.495 kgCO₂ per kWh.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			1,750.453
1.1	Stationary combustion		2.6534
1.2	Mobile combustion		224.6591
1.3	Industrial processes (anthropogenic systems)		9.9529
1.4	Fugitive (anthropogenic systems)		1,513.1878
1.5	Land use, land use change and forestry	N/A	0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			63,035.324
2.1	Indirect emissions from imported electricity	location-based approach	63,035.3236
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	0.0000
Category 3: Indirect GHG emissions from transportation			120.407
3.1	Emissions from upstream transport and distribution for goods	Only resin	100.8994
3.2	Emissions from Downstream transport and distribution for goods	NS	-
3.3	Emissions from Employee commuting	NS	-
3.4	Emissions from Client and visitor transport	NS	-
3.5	Emissions from Business travels		19.5076
Category 4: indirect GHG emissions from products used by organization			11,360.945
4.1	Emissions from Purchased goods	Upstream emissions of fuel, purchased electricity and water & Resin	11,324.2805
4.2	Emissions from Capital goods	NS	-
4.3	Emissions from the disposal of solid and liquid waste		36.6641
4.4	Emissions from the use of assets	NS	-
4.5	Emissions from the use of services that are not described in the above subcategories	NS	-
Category 5: indirect GHG emissions associated with the use of products from the organization			100.117
5.1	Emissions or removals from the use stage of the product	NS	-
5.2	Emissions from downstream leased assets	Only electricity	100.1167
5.3	Emissions from end of life stage of the product	NS	-
5.4	Emissions from investments	NS	-

* NS: Non significant; N/A: Non available.

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The detailed information of organizational boundaries within verification scope are as the following:

Location	Verification Information
Lingsen Precision Industries, Ltd. Taichung T1 No. 5-1, 5-2, 5-2-1, 5-3, 5-4, South 2nd Road Tanzi District, Taichung City 427058 Taiwan 菱生精密工業股份有限公司一廠 台中市潭子區南二路 5-1、5-2、5-2 號-1、5-3、5-4 號	The Greenhouse Gas Emissions with the Lingsen Precision Industries, Ltd. Taichung T1 for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 325.342 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 14,718.207 tonnes of CO ₂ equivalent.
Lingsen Precision Industries, Ltd. Taichung T2 No. 36、36-1、36-2、36-3、38、38-1、38-2、38-3 40、40-1、40-2、40-3、42-1、42-2、42-3 South 2nd Road, Tanzi District Taichung City, Taiwan 菱生精密工業股份有限公司二廠 臺灣台中市潭子區南二路 36、36-1、36-2、36-3、38 38-1、38-2、38-3、40、40-1、40-2、40-3、42-1 42-2、42-3 號	The Greenhouse Gas Emissions with the Lingsen Precision Industries, Ltd. Taichung T2 for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 98.794 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 17,247.830 tonnes of CO ₂ equivalent.
Lingsen Precision Industries, Ltd. Taichung T3 No. 5, Jianguo Road, Tanzi District Taichung City, Taiwan 菱生精密工業股份有限公司三廠 臺灣台中市潭子區建國路 5 號	The Greenhouse Gas Emissions with the Lingsen Precision Industries, Ltd. Taichung T3 for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 14.061 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 307.157 tonnes of CO ₂ equivalent.
Lingsen Precision Industries, Ltd. Taichung T4 No. 4、4-1、4-2、6、6-1、6-2、8-1、8-2、10-1 10-2, South 2nd Road, Tanzi District, Taichung City, Taiwan 菱生精密工業股份有限公司四廠 台中市潭子區南二路 4、4-1、4-2、6、6-1、6-2 8-1、8-2、10-1、10-2 號	The Greenhouse Gas Emissions with the Lingsen Precision Industries, Ltd. Taichung T4 for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 79.068 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 7,409.802 tonnes of CO ₂ equivalent.
Lingsen Precision Industries, Ltd. Taichung T5 No. 22、22-1、22-2, South 2nd Road, Tanzi District Taichung City, Taiwan 菱生精密工業股份有限公司五廠 臺灣台中市潭子區南二路 22、22-1、22-2 號	The Greenhouse Gas Emissions with the Lingsen Precision Industries, Ltd. Taichung T5 for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 197.243 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 8,392.824 tonnes of CO ₂ equivalent.

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Location	Verification Information
Lingsen Precision Industries, Ltd. Taichung T6 No. 37、39, Dagan Road, Wuci District Taichung City, Taiwan 菱生精密工業股份有限公司中港廠 臺灣台中市梧棲區大觀路 37、39 號	The Greenhouse Gas Emissions with the Lingsen Precision Industries, Ltd. Taichung T6 for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 983.143 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 14,777.128 tonnes of CO ₂ equivalent.
Lingsen Precision Industries, Ltd. Taichung T6, dormitory No.1, Jian 5th Road., Wuqi District., Taichung City, Taiwan 菱生精密工業股份有限公司中港廠宿舍 臺灣台中市梧棲區建五路 1 號	The Greenhouse Gas Emissions with the Lingsen Precision Industries, Ltd. Taichung T6, dormitory for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 52.802 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 182.375 tonnes of CO ₂ equivalent.

