

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that:

Lingsen Precision Industries,  
Ltd.  
No. 5-1, S. 2nd Rd.  
Tanzi Dist.  
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  
427058

Holds Statement No:

GHGEV 807302

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 the Lingsen Precision Industries, 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 1,690.9313 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 59,980.8035 tonnes of CO<sub>2</sub> equivalent.
- Lingsen Precision Industries, 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: 2024-07-02

Latest Issue: 2024-07-02

Page: 1 of 4

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards Institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.

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<sub>2</sub> per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			1,690.9313
1.1	Stationary combustion		2.1885
1.2	Mobile combustion		230.2720
1.3	Industrial processes (anthropogenic systems)		8.3617
1.4	Fugitive (anthropogenic systems)		1450.1090
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			59,980.8035
2.1	Indirect emissions from imported electricity	location-based approach	59,980.8035

Originally Issue: 2024-07-02

Latest Issue: 2024-07-02

Page: 2 of 4

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.

## 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 <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				125.6498
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method (Only resin)	Goods Weight: 363.343 tonne Road transport: 37,093.6 km Sea transportation: 56,328 km Air transport: 14,440 km	122.3163
3.5	Emissions from Business travels	Use the Distance-based method	Car: 26,457.3 pkm Railway: 1,486.6 pkm Taxi: 319.2 pkm Bus: 47.6 pkm THSR: 163.69 kgCO <sub>2</sub> e	3.3335
Category 4: indirect GHG emissions from products used by organization				12,012.2229
4.1	Emissions from Purchased goods	1.Goods: Use the Average-data method & Spend-based method (Only resin) 2.Energy & Fuel: Use the Average-data method	Electricity: 121,418,630.5636 kWh Gasoline: 976.0800 L Diesel: 56,202.8300 L Resin: 363.343 ton	11,978.0943
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	96.154 ton 76,986.5312 tkm	34.1286
Category 5: indirect GHG emissions associated with the use of products from the organization				97.7534
5.2	Emissions from downstream leased assets	Use the Lessor-specific method	Electricity: 165,319.3964 kWh	97.7534

Originally Issue: 2024-07-02

Latest Issue: 2024-07-02

Page: 3 of 4

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.

Statement No: GHGEV 807302

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy (cat.2) were verified in selected branches and representative offices, including but not limited to 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 2023-01-01 to 2023-12-31 was verified, including the direct greenhouse gas emissions 306.1154 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 14,008.3659 tonnes of CO <sub>2</sub> 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 2023-01-01 to 2023-12-31 was verified, including the direct greenhouse gas emissions 97.9017 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 11,6508.3932 tonnes of CO <sub>2</sub> 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 2023-01-01 to 2023-12-31 was verified, including the direct greenhouse gas emissions 10.6098 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 297.2892 tonnes of CO <sub>2</sub> 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 2023-01-01 to 2023-12-31 was verified, including the direct greenhouse gas emissions 76.4015 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 6,782.5490 tonnes of CO <sub>2</sub> 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 2023-01-01 to 2023-12-31 was verified, including the direct greenhouse gas emissions 222.1008 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 7,892.8850 tonnes of CO <sub>2</sub> equivalent.
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 2023-01-01 to 2023-12-31 was verified, including the direct greenhouse gas emissions 921.8514 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 14,318.4586 tonnes of CO <sub>2</sub> 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 2023-01-01 to 2023-12-31 was verified, including the direct greenhouse gas emissions 55.9507 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 172.8626 tonnes of CO <sub>2</sub> equivalent.

Originally Issue: 2024-07-02

Latest Issue: 2024-07-02

Page: 4 of 4

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.