



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that:

Lingsen Precision Industries, Ltd.
No. 5-1, South 2nd Road
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 829278

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 Lingsen Precision Industries, 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 1,495.8513 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 56,271.0235 tonnes of CO₂ 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

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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			1,495.8513
1.1	Stationary combustion		1.7561
1.2	Mobile combustion		187.0876
1.3	Industrial processes (anthropogenic systems)		7.9840
1.4	Fugitive (anthropogenic systems)		1,299.0236
1.5	Land use, land use change and forestry		0.00
Direct emissions in tonnes of CO ₂ e from biomass			0.00
Category 2: Indirect GHG emissions from imported energy			56,271.0235
2.1	Indirect emissions from imported electricity	location-based approach	56,271.0235
		Power Purchase Agreements:	156,000 kWh
	Indirect emissions from imported electricity	market-based approach	56,197.0795
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		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 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				125.8974
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method (Only resin)	Road 68,222 tkm Sea Freight 66,654 tkm Air Freight 11,870 tkm	118.0915
3.5	Emissions from Business travels	Use the Spend-based method	Car 38,820 pkm Railway 6,727 pkm Taxi 1,321 pkm HSR 291 kgCO ₂ e Air Plane 32,480 pkm	7.8059
Category 4: indirect GHG emissions from products used by organization				11,669.4678
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method (Only resin) Energy & Fuel: Use the Average-data method	Goods 359 tonnes Energy 87,196,232 kWh Feul 84,332 L	11,636.1259
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	315.6792 tonnes 70,814.92 tkm	33.3419
Category 5: indirect GHG emissions associated with the use of products from the organization				220.0826
5.2	Emissions from downstream leased assets	Use the Lessor-specific method	363,172 kWh	220.0826

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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:

Locations	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 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 269.3600 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 13,334.1585 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 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 91.5004 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 13,463.8752 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 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 12.2597 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 335.2223 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 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 63.7690 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 6,426.2076 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 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 184.2001 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 7,565.3718 tonnes of CO ₂ equivalent.
Lingsen Precision Industries, Ltd. Taichung T6 No. 37, 39, Daguan 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 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 841.6450 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 15,054.1717 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 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 33.1171 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 92.0164 tonnes of CO ₂ equivalent.

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