



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Lingsen Precision Industries, Ltd. 2025 Greenhouse Gas (GHG) Report produced by Lingsen Precision Industries, Ltd., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Lingsen Precision Industries, Ltd. 2025 Greenhouse Gas (GHG) Report produced by Lingsen Precision Industries, Ltd., covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and it's principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Ray Lei
Independent Reviewer	Vinson Li
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-07-29
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Lingsen Precision Industries, Ltd. This 3rd party Verification Opinion has been prepared for Lingsen Precision Industries, Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Lingsen Precision Industries, Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 829279 Dated 2026-07-29



Verification Engagement

Organization	Lingsen Precision Industries, Ltd. 菱生精密工業股份有限公司
Responsible party	Lingsen Precision Industries, Ltd. 菱生精密工業股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Lingsen Precision Industries, Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Lingsen Precision Industries, Ltd. 菱生精密工業股份有限公司 No. 5-1, S. 2nd Rd., Tanzi Dist., Taichung City 427058, Taiwan 427058 台中市潭子區南二路 5-1 號
Organizations GHG Report containing GHG Statement		Lingsen Precision Industries, Ltd. 2025 Greenhouse Gas (GHG) Report Lingsen Precision Industries, Ltd. 2025 Greenhouse Gas (GHG) Inventory
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Provision of comprehensive packaging and testing services for semiconductor customers.
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Industrial processes (anthropogenic systems) - Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	NA
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Upstream transport and distribution for goods (the land, sea, and air transportation of resin) - Business travel (aviation, High-Speed Rail, Taiwan Railways, and personal vehicles)
	Indirect GHG emissions from products used by organization (Scope 3)	- Purchased goods and services (raw materials (resin), electricity, and fuel) - The disposal of solid and liquid waste
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Downstream leased assets(electricity)
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	1,587.6330
Indirect emissions from imported energy (Scope 2) - Location Based	52,957.5332
Indirect emissions from imported energy (Scope 2) - Market Based	53,898.9878
Indirect GHG emissions from transportation (Scope 3)	140.3059
Indirect GHG emissions from products used by organization (Scope 3)	13,025.9451
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	129.7107
Total (location based)	67,841.128
Total (market based)	68,782.583

Appendix A

Location	Address
台中廠 T1	台中市潭子區南二路 5-1、5-2、5-2 之一、5-3、5-4 號
台中廠 T2	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
台中廠 T3	台中市潭子區建國路 5 號
台中廠 T4	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
台中廠 T5	台中市潭子區南二路 22、22-1、22-2 號
台中廠 T6	台中市梧棲區大觀路 37、39 號
台中廠 T6 宿舍	台中市梧棲區建五路 1 號