

# Independent Verification Opinion

**Verification Opinion No.:**  
C679298-2023-AG-TWN-DNV

**Issued Place:**  
Taipei

**Issued Date:**  
11 July, 2024

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2023) of

**Kinpo Electronics, Inc. / Cal-Comp Electronics & Communications Company Limited / CastleNet Technology Inc. / XYZprinting, Inc. / Cal-Comp Precision (Singapore) Limited Taiwan Branch**

## Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Kinpo Electronics, Inc. / Cal-Comp Electronics & Communications Company Limited / CastleNet Technology Inc. / XYZprinting, Inc. / Cal-Comp Precision (Singapore) Limited Taiwan Branch ('the Organization') to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2023) (hereafter the "Inventory Report") with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B

A

## Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

## Verification Opinion

It is DNV's opinion that the Inventory Report (2023), which was published on June 2024 is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2023) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified and tested using agreed-upon procedures, AUP, defined in Inventory Report.

Makoto Chen  
GHG Verifier



Place and date:

**Taipei, 11 July, 2024**

For the issuing office:

**DNV Business Assurance Co., Ltd.**  
**29Fl., No. 293, Sec. 2, Wenhua Rd.,**  
**Banqiao District, New Taipei City**  
**220, Taiwan**



Management Representative



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## Supplement to Verification Opinion

### Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

### Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1 January, 2023 to 31 December, 2023, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

### Organizational Boundary of Verification

☐ Financial Control ☒ Operational Control ☐ Equity Share

### GHGs Verified

☒ CO<sub>2</sub> ☒ CH<sub>4</sub> ☒ N<sub>2</sub>O ☒ HFC<sub>s</sub> ☒ PFC<sub>s</sub> ☒ SF<sub>6</sub> ☒ NF<sub>3</sub>

Category		Emission (ton CO <sub>2</sub> e)
<b>Category 1</b>	<b>Direct GHG emissions and removals</b>	<b>289.1774</b>
<b>1.1</b>	Stationary combustion emissions	4.5787
<b>1.2</b>	Mobile emissions	38.7077
<b>1.3</b>	Industry process	0.0000
<b>1.4</b>	Fugitive emissions	245.8910
<b>Category 2</b>	<b>Indirect GHG emissions from imported energy</b>	<b>1,777.9986</b>
<b>2.1</b>	Indirect emissions from imported electricity	1,777.9986
<b>Category 3</b>	<b>Indirect GHG emissions from transportation</b>	<b>1,417.8982</b>
<b>3.2</b>	Emissions from Business travel	466.6004
<b>3.3</b>	Emissions from employees commuting	951.2978
<b>Category 4</b>	<b>Indirect GHG emissions from products used by an organization</b>	<b>43.3800</b>
<b>4.3</b>	Emissions from the disposal of solid waste	43.3800
<b>Total</b>		<b>3,528.4541</b>

\* Unless otherwise stated, indirect emissions are:

1. The 2023 electricity emission factor announced by the Energy Bureau of the Ministry of Economic Affairs is 0.494 kgCO<sub>2</sub>e/kWh.
  2. The emission factor published by the US Energy Information Administration is 0.390 kgCO<sub>2</sub>e/kWh.
  3. The emission factor published by the Statista's Carbon Intensity of the poser sector in the Netherlands is 0.325 kgCO<sub>2</sub>e/kWh.
  4. The emission factor published by Japan TEPCO is 0.447 kgCO<sub>2</sub>e/kWh.
- The Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been chosen and correctly referred by the Organization.

### Verification Opinion

☒ unmodified ☐ modified ☐ adverse

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

DNV Business Assurance Co., Ltd. 29Fl., No.293, Sec.2, Wenhua Road 220 Ban Chiau Dist., New Taipei City Taiwan TEL : +886-2-82537800, website: <https://www.dnv.com/tw/>

DNV ZNATW-OP-F50, Rev.12, 2024-4

## APENDIX A

The greenhouse gas statements of Kinpo Electronics, Inc./Cal Comp Electronics & Communications Company Limited / CastleNet Technology Inc./ XYZprinting, Inc. / Cal-Comp Precision (Singapore) Limited Taiwan Branch Greenhouse Gas Inventory Management Report 2023 ) with respect to the following sites:

Site	Address
南京東路辦公室 Nanjing East Rd.Office	台北市松山區南京東路五段99號3-12樓 (3F-12F, No.99, Sec.5, Nanjing East Rd., Songshan District, Taipei City 105, Taiwan (R.O.C))
深坑辦公室 Shenkeng DistrictOffice	新北市深坑區北深路三段147、149號 (No.147, 149, Sec.3, Beishen Rd., Shenkeng District, New Taipei City 222, Taiwan (R.O.C))
大業辦公室/凱碩科技股份有限公司 DayeOffice/CastleNet Technology Inc.	台北市北投區大業路10號1-5樓 (1F-5F, No.10, Daye Rd., Beitou District, Taipei City 112, Taiwan (R.O.C))
新竹辦公室 Hsinchu Office	新竹縣竹北市台元街30號2樓 (2F, No.30, Taiyuan St., Zhubei City, Hsinchu County 302, Taiwan (R.O.C))
	新竹縣竹北市台元街38號6樓、8樓 (6F, 8F, No.38, Taiyuan St., Zhubei City, Hsinchu County 302, Taiwan (R.O.C))
美國辦公室/XYZprinting, Inc. (USA)	1250 N Hancock St Anaheim, CA, 92807, United States
荷蘭辦公室/ XYZprinting Netherlands, B.V.	Wagenmakerstraat 7 2984 BD Ridderkerk, The Netherlands
日本辦公室/ XYZprinting Japan, Inc.	東京都板橋區東坂下2丁目9-6 (2 Chome-9-6 Higashisakashita, Itabashi City, Tokyo 174-0042 Japan)

## APPENDIX B

The Reporting Boundary of Kinpo Electronics, Inc./Cal Comp Electronics & Communications Company Limited / CastleNet Technology Inc./ XYZprinting, Inc. / Cal-Comp Precision (Singapore) Limited Taiwan Branch Greenhouse Gas Inventory Management Report (2023)

### Indirect emissions verification procedures:

Category	Subcategory	Verification Procedures
Category 2	2.1 Imported electricity	-Bill and invoice from suppliers (TPC)
Category 3	3.2 Business travel	- Business travel by air craft, car etc. -ICAO emission factor -CCA carbon footprint platform emission factor
	3.3 Employees commuting	-Commuting by Shuttle bus, car, motorcycle, railway etc. - CCA carbon footprint platform emission factor
Category 4	4.3 the disposal of solid waste	-Weights of solid wastes from contractors contract and bills - Distance of transportation from operation sites to treatment sites

NOTE: \*The scope of indirect emissions, other than Imported Energy with specified/limited list of sources, was defined by Kinpo Electronics, Inc./Cal Comp Electronics & Communications Company Limited / CastleNet Technology Inc./ XYZprinting, Inc. / Cal-Comp Precision (Singapore) Limited Taiwan Branch 's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

## APPENDIX C

For direct emissions and removals, quantified separately for each GHG as below, in tonnes of CO<sub>2</sub>e:

CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	NF <sub>3</sub>	TOTAL
41.9543	135.5441	0.9755	110.7034	0.0000	0.0000	0.0000	289.1774
14.5082%	46.8723%	0.3374%	38.2822%	0.0000%	0.0000%	0.0000%	100.0000%