

Independent Verification Opinion

Verification Opinion No.:
C797217-2024-AG-TWN-DNV

Issued Place and Date:
Taipei, 03 September, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

Kinpo Electronics, Inc., Cal-Comp Electronics & Communications Company Limited, CastleNet Technology Inc., and Cal-Comp Precision (Singapore) Limited

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Kinpo Electronics, Inc., Cal-Comp Electronics & Communications Company Limited, CastleNet Technology Inc., and Cal-Comp Precision (Singapore) Limited (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Scope 3 Greenhouse Gas Inventory Report (2024) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

Site	Address
Kinpo Electronics, Inc., Cal-Comp Electronics & Communications Company Limited, CastleNet Technology Inc., and Cal-Comp Precision (Singapore) Limited	No.147 and No.149, Sec.3, Beishen Rd., Shenkeng District, New Taipei City 222, Taiwan (Representative site)

The Reporting Boundary for the verification includes Scope 3 indirect GHG emissions from purchased goods & services; and use of sold products. Refer to Appendix A for further details on the reporting boundaries.

Verification Criteria and GHG Programme

The verification was performed on the basis of Financial Supervisory Commission's Sustainable Development Roadmap Scheme and Corporate Value Chain (Scope 3) Accounting and Reporting Standard as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion

It is DNV's opinion that the Scope 3 Greenhouse Gas Inventory Report (2024), which was published in August 2025 (Second Version), is free from material discrepancies in accordance with the verification criteria identified as stated above. This opinion is based on the verification of Scope 3 indirect GHG emissions, verified with limited level of assurance.

GHG Verifier :
Chen-Ni Chen

Chen-Ni, Chen

For the issuing office:
DNV Business Assurance Co., Ltd.



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 from 1 January 2024 to 31 December 2024, it is DNV's opinion that the Scope 3 indirect emissions identified within the reporting boundaries have been included in the Inventory Report, as claimed, in accordance with the verification criteria stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

Financial Management Control; Operational Management Control; Equity Share

GHGs Verified

CO₂ CH₄ N₂O HFCs PFCs SF₆ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in Intergovernmental Panel on Climate Change's (IPCC) Sixth Assessment Report (AR6) (2021) has been chosen and correctly referred by the Organization.

Category	Emissions (tonnes CO ₂ e)
Category 1: Purchased goods & services	2,051,143.1551
Category 11: Use of sold products	1,715,299.2582
Total	3,766,442.4133

Note: The values are rounded to four decimal places.

Type of Opinion

unmodified modified adverse

APENDIX A

The Reporting Boundary of Kinpo Electronics, Inc., Cal-Comp Electronics & Communications Company Limited, CastleNet Technology Inc., and Cal-Comp Precision (Singapore) Limited's Inventory Report (2024), with Scope 3 indirect GHG emissions defined and decided by the Organization's own pre-determined criteria for significance, are as follows:

Category	Reporting Boundaries
Category 1: Purchased goods & services	Upstream (cradle-to-gate) emissions associated with the top 80% of purchased goods (by value), excluding those without available upstream information.
Category 11: Use of sold products	Electricity consumption arising from the use of the sold products within the warranty period, excluding non-finished goods, non-electric products, and products for which power information cannot be obtained due to confidentiality agreements with customers.