

IMPARTIALITY VERIFICATION OPINION

Verification Opinion No.:
C607837-2022-AG-TWN-DNV

Issued date:
11 September, 2023

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2022) of

Kinpo Electronics, Inc./Cal-Comp Electronics & Communications Company Limited/CastleNet Technology Inc./XYZprinting, Inc.

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. (‘the Organization’) to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2022) (hereafter the ‘Inventory Report’) in Taiwan 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. In reporting boundary, sites Kinpo Electronic (China) Co., Ltd., KINPO ELECTRONICS PHILIPPINES, INC., Cal-Comp Electronic (Suzhou) Co., LTD., Cal-comp Optical Electronics (YueYang) Co., Ltd., Cal-Comp Electronics (Thailand) Public Company Limited, CAL-COMP ELECTRONICS DE MÉXICO CO S.A. DE C.V., Cal-Comp (San Diego), Inc., CAL-COMP Industria de Semicondutores S.A., CAL-COMP INDÚSTRIA E COMÉRCIO DE ELETRÔNICOS E INFORMÁTICA LTDA., Cal-Comp Precision (Yueyang) Co., Ltd, Cal-Comp Precision (Dongguan) Limited, CAL-COMP PRECISION PHILIPPINES, INC., Cal-Comp Precision (Thailand) Limited, CAL-COMP PRECISION (M) SDN BHD, NKG Advanced Intelligence & Technology Development (YueYang) Co., Ltd. inventory reports were verified by local authority verification parties. DNV Taiwan has verified the verification opinions and confirmed they are consistent with the reports.

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 14065:2013, ISO14064-3:2019

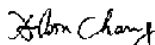
Verification Opinion

It is DNV’s opinion that the Inventory Report (2022), which was published on 07 July, 2023(ver. 5), 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 (2022) 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.

Also, the GHG information as stated in Appendix C have been verified during the process.

Arbin Chang
GHG Verifier



Place and date:
Taipei, 11 September, 2023

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

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 1st January, 2022 to 31st December, 2022, it is DNV's opinion that 100% 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 Management Control Operational Management Control Equity Share

GHGs Verified

CO₂ CH₄ N₂O HFCs PFCs SF₆ NF₃

The Quantification of GHG emissions and removals in Direct and Indirect Emission Source:

Category	Direct and indirect GHG emissions categorization*	Emissions and removals verified, tonnes CO ₂ e
1	Direct emissions and removals**	379.8009
2	Indirect GHG emissions from imported energy	2,294.2245

*: Unless otherwise stated, indirect emissions are:

1. The 2022 electricity emission factor announced by the Energy Bureau of the Ministry of Economic Affairs is 0.495 kg CO₂e/kwh.
 2. The emission factor published by the US Energy Information Administration is 0.388 kg CO₂e/kwh.
 3. The emission factor published by the Statista's Carbon Intensity of the poser sector in the Netherlands is 0.325 KgCO₂e/KWh.
 4. The emission factor published by Japan TEPCO is 0.447 kg CO₂e/kwh.
- The Global Warming Potential (GWP) defined in IPCC AR6 (2023) has been choose and correctly referred by the Organization.

** :the details subcategory of each category could be refer later in the Report.

The GHG emissions and removals of sites Kinpo Electronic (China) Co., Ltd., KINPO ELECTRONICS PHILIPPINES, INC., Cal-Comp Electronic (Suzhou) Co., LTD., Cal-comp Optical Electronics (YueYang) Co., Ltd., Cal-Comp Electronics (Thailand) Public Company Limited, CAL-COMP ELECTRONICS DE MÉXICO CO S.A. DE C.V., Cal-Comp (San Diego), Inc., CAL-COMP Industria de Semicondutores S.A., CAL-COMP INDÚSTRIA E COMÉRCIO DE ELETRÔNICOS E INFORMÁTICA LTDA., Cal-Comp Precision (Yueyang) Co., Ltd, Cal-Comp Precision (Dongguan) Limited, CAL-COMP PRECISION PHILIPPINES, INC., Cal-Comp Precision (Thailand) Limited, CAL-COMP PRECISION (M) SDN BHD, NKG Advanced Intelligence & Technology Development (YueYang) Co., Ltd. in organization's statement were verified by third parties. DNV reviewed the verification opinions and verified the organization's statements consistently.

Site	Verification Body	Emissions tonnes CO ₂ e	Assurance Level	Verification Opinions No.
金寶電子(中國)有限公司 Kinpo Electronic (China) Co., Ltd.	SGS	Scope 1: 116.7300 Scope 2: 4,057.6200	Reasonable	CN23/00002073
KINPO ELECTRONICS PHILIPPINES, INC.	BSI	Scope 1: 1,884.7600 Scope 2: 26,122.7800	Reasonable	CFV 777664 240423
泰金寶光電(蘇州)有限公司 Cal-Comp Electronic (Suzhou) Co., LTD.	SGS	Scope 1: 184.6500 Scope 2: 2,771.2400	Reasonable	CN23/00001845
泰金寶光電(岳陽)有限公司 Cal-comp Optical Electronics (YueYang) Co., Ltd.	SGS	Scope 1: 33.7000 Scope 2: 11,895.0700	Reasonable	CN23/00001410
Cal-Comp Electronics (Thailand) Public Company Limited	BSI	Scope 1: 1,334.7700 Scope 2: 77,170.5100	Reasonable	CFV 784900
CAL-COMP ELECTRONICS DE MÉXICO CO S.A. DE C.V.	SSI	Scope 1: 1,305.0600 Scope 2: 2,039.9500	Reasonable	-
Cal-Comp (San Diego), Inc.	SRI	Scope 1: 0.5900 Scope 2: 224.2700	Reasonable	-
CAL-COMP Industria de Semicondutores S.A.	SGS	Scope 1: 26.6100 Scope 2: 0.0000 (100% I-REC)	Reasonable	BR23/00000119
CAL-COMP INDÚSTRIA E COMÉRCIO DE ELETRÔNICOS E INFORMÁTICA LTDA.	SGS	Scope 1: 681.4360 Scope 2: 0.0000 (100% I-REC)	Reasonable	BR23/00000125
泰金寶精密塑膠(岳陽)有限公司 Cal-Comp Precision (Yueyang) Co., Ltd	SGS	Scope 1: 72.7200 Scope 2: 22,995.5000	Reasonable	CN23/00002728
泰金寶精密塑膠(東莞)有限公司 Cal-Comp Precision (Dongguan) Limited	SGS	Scope 1: 20.2200 Scope 2: 2,705.6900	Reasonable	CN23/00001658
CAL-COMP PRECISION PHILIPPINES, INC.	BSI	Scope 1: 1,098.0000 Scope 2: 53,197.0000	Reasonable	CFV 777663 170423
Cal-Comp Precision (Thailand) Limited	SGS	Scope 1: 269.0000 Scope 2: 16,139.0000	Reasonable	TH22/00000394GG
CAL-COMP PRECISION (M) SDN BHD	BSI	Scope 1: 187.6100 Scope 2: 5,314.2000	Reasonable	CFV 791744 25042023
新金寶高端智能科技研發(岳陽)有限公司 NKG Advanced Intelligence & Technology Development (YueYang) Co., Ltd.	SGS	Scope 1: 152.3400 Scope 2: 5,625.7000	Reasonable	CN23/00001412

Verification Opinion

- Unmodified
 Modified
 adverse



Appendix A to Verification Opinion No. C607837-2022-AG-TWN-DNV

APPENDIX A

The greenhouse gas statements of Kinpo Electronics, Inc./Cal-Comp Electronics & Communications Company Limited /CastleNet Technology Inc./XYZprinting, Inc. Greenhouse Gas Inventory Management Report (2022) with respect to the following sites:

Site	Address
南京東路辦公室 Nanjing East Rd. Office	台北市南京東路5段99號3,5,6,10,11,12樓 (3F,5F,6F, 10F,11F,12F, No.99, Sec.5, Nanjing East Rd., Songshan District, Taipei City 105, Taiwan (R.O.C))
深坑辦公室 Shenkeng District Office	新北市深坑區北深路三段147號 (No.147, Sec.3, Beishen Rd., Shenkeng District, New Taipei City 222, Taiwan (R.O.C))
天母辦公室 Tianmu Office	台北市士林區德行西路7號3樓、9樓、10樓 (3F, 9F, 10F, No.7, Dexing West Rd., Shilin District, Taipei City 111, Taiwan (R.O.C))
大業辦公室/凱碩科技股份有限公司 Daye Office/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

For direct emissions and removals, quantified separately for each GHG as below, in tonnes of CO₂-e:

CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	TOTAL
48.2012	190.6222	1.0588	139.9188	0.0000	0.0000	0.0000	379.8009
12.6912%	50.1900%	0.2788%	36.8400%	0.0000%	0.0000%	0.0000%	100.0000%

Indirect emission-Imported energy emission :

CONSUMPTION(kWh)	EMISSION FACTOR	UNIT	EMISSION (TON CO ₂ E)
4,522,959.0000	0.4950000000	kg CO ₂ e/ kWh	2,238.8647
65,280.0000	0.3880000000	kg CO ₂ e/ kWh	25.3286
12,561.0000	0.3250000000	kg CO ₂ e/ kWh	4.0823
58,051.0000	0.4470000000	kg CO ₂ e/ kWh	25.9488

*: Unless otherwise stated, indirect emissions are:

1. The 2022 electricity emission factor announced by the Energy Bureau of the Ministry of Economic Affairs is 0.495 kg CO₂e/kwh.
2. The emission factor published by the US Energy Information Administration is 0.388 kg CO₂e/kwh.
3. The emission factor published by the Statista's Carbon Intensity of the poser sector in the Netherlands is 0.325 KgCO₂e/KWh.
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