

VERIFICATION OPINION OF GREENHOUSE GAS STATEMENT

Opinion No.:
00033-2023-GHG-RGC

Date of issue:
27 December 2023

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

Hana Microelectronics (Jiaxing) Co., Ltd.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Hana Microelectronics (Jiaxing) Co., Ltd. (hereafter the "Company") to perform a verification of the GHG Emissions Inventory Report (2022) (hereafter the "Inventory Report") in China, the scope of the verification is set to the reporting boundary covered by this Inventory Report, as detailed in Appendix A&B of this opinion.

Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1, as well as those given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The implementation process of the verification, is in accordance with the requirements of standards of ISO 14066:2011, ISO 14065:2010 and ISO 14064-3:2019 etc.

Verification Opinion

It is DNV's opinion that the Inventory Report (2022), which was published on 23 November 2023, 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 GHG emissions (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 (Category 3), the involved information was verified and tested using agreed-upon procedures (AUP).

In addition, the information listed in attached Appendix A&B&C were also verified during the process.

DNV Business Assurance
China



Li, Chen
GHG Verifier



C. K. Wong
Management Representative

Place and date: Shanghai, 27 December 2023

Supplement to Statement

Process and Methodology

The reviews of the Inventory Report 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 to 31 December 2022, it is DNV's opinion that the Inventory Report 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

GHG Inventory Categories	Amount (tCO ₂ e)
Category 1 - Direct GHG emissions ¹	1,360.5846
Category 2 - Indirect GHG emissions from imported energy ²	14737.0191
GHG emissions of Category 1 & 2	16097.6037
Category 3 - Indirect GHG emissions from transportation	2631.1314
Total Emissions³	18728.7351

1. Direct GHG emissions See Annex C
2. The electricity consumption related indirect emissions from imported energy were calculated by the factor of 0.5703 ton CO₂-e/Mwh (2022) which was required by Municipal Bureau of Ecology and Environment.
3. The Global Warming Potential (GWP) defined in IPCC AR6 has been chosen and referred by the Organization.

Verification Opinion

Verified without Qualification
 Unable to Verify

APPENDIX A

The GHG statement proposed by the reporting entity for this Inventory Report includes the following addresses:

No.	Facility	Address	Total emissions tCO _{2e}
1	Hana Microelectronics (Jiaxing) Co., Ltd.	No.18 Hana Road, Xincheng Industrial Park, Xiuzhou District, Jiaxing City, Zhejiang Province, China	18728.7351

APPENDIX B

The reporting boundary of the Inventory Report (2022) is identified by organization as :

Category	Reporting Boundary*
1. Category 1 - Direct GHG emissions	Fuel usage from mobile and stationery combustion, septic tanks, CO ₂ fire extinguishers, refrigerant fugitive, etc. of these facilities owned or controlled by the reporting entity within its organizational boundary
2. Category 2 - Indirect GHG emissions from imported energy	Indirect emissions by imported electricity
3. Category 3 - Indirect GHG emissions from transportation	Upstream transportation of raw material and subsidiary material; Downstream transportation of product.

*The scope of other indirect emissions (excl. imported energy with designated/limited source) is determined by the reporting entity based on predetermined criteria for assessing significant indirect emissions and considering the intended use of its GHG inventory.

APPENDIX C

For direct GHG emissions and removals, the quantified results for each GHGs are as follows, in tCO₂e units.

CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Sum
1003.3730	61.3136	0.5493	295.3487	0.00	0.00	0.00	1360.5846
73.74%	4.51%	0.04%	21.71%	0.000%	0.000%	0.000%	100.00%

