



# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: ChipMOS Technologies Inc.  
No. 1, Yanfa 1st Rd.  
Hsinchu Science Park  
Hsinchu City 300092  
Taiwan

南茂科技股份有限公司  
臺灣  
新竹市  
新竹科學園區  
研發一路一號  
300092

Holds Statement No: GHGEV 790778

### Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with ChipMOS Technologies Inc. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 4,302.6471 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 238,014.9896 tonnes of CO<sub>2</sub> equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2022 is 0.495 kgCO<sub>2</sub> per kWh.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1:2018.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Originally Issue: 2023-07-25

Latest Issue: 2023-07-25

Page: 1 of 4

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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

| EMISSIONS   |  | Notes  | tonnes CO <sub>2</sub> e |
|---|--|--|--------------------------|
| <b>Category 1: Direct GHG emissions and removals</b>  |  |  | <b>4,302.6471</b>        |
| 1.1   | Stationary combustion  |  | 505.8235                 |
| 1.2   | Mobile combustion  |  | 30.5863                  |
| 1.3   | Industrial processes (anthropogenic systems)   |  | 4.3311                   |
| 1.4   | Fugitive (anthropogenic systems)   |  | 3,761.9062               |
| 1.5   | Land use, land use change and forestry   | N/A  | 0                        |
| Direct emissions in tonnes of CO <sub>2</sub> e from biomass  |  |  | 0                        |
| <b>Category 2: Indirect GHG emissions from imported energy</b>  |  |  | <b>238,014.9896</b>      |
| 2.1   | Indirect emissions from imported electricity   | location-based approach  | 238,014.9896             |
| Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1:2018 Annex E |  | all PPA  | 10,003 kWh               |
|   | Indirect emissions from imported electricity   | market-based approach  | 238,010.0381             |
| 2.2   | Indirect emissions from imported energy (steam, heating, cooling and compressed air) | N/A  | 0                        |
| <b>Category 3: Indirect GHG emissions from transportation</b>   |  |  | <b>3,049.4028</b>        |
| 3.1   | Emissions from upstream transport and distribution for goods                         |  | 108.7470                 |
| 3.2   | Emissions from Downstream transport and distribution for goods                       |  | 84.8690                  |
| 3.3   | Emissions from Employee commuting  | Estimate based on employee personnel information                       | 2,782.7349               |
| 3.4   | Emissions from Client and visitor transport  | NS   |                          |
| 3.5   | Emissions from Business travels  | Estimated based on business travel expenses                            | 73.0519                  |
| <b>Category 4: indirect GHG emissions from products used by organization</b>                                |  |  | <b>47,178.4260</b>       |
| 4.1   | Emissions from Purchased goods   | Direct raw materials, natural gas, motor gasoline, diesel, electricity | 45,759.6545              |
| 4.2   | Emissions from Capital goods   |  | 10.1774                  |
| 4.3   | Emissions from the disposal of solid and liquid waste                                | Solid and liquid waste   | 1,320.8642               |
| 4.4   | Emissions from the use of assets   | Emissions from Asset Use (Electricity Consumption)                     | 87.7299                  |
| 4.5   | Emissions from the use of services that are not described in the above subcategories | NS   |                          |

\* NS: Non significant; N/A: Non available.

Originally Issue: 2023-07-25

Latest Issue: 2023-07-25

Page: 2 of 4

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The total emissions were verified in selected branches and representative offices, including but not limited to the following:

| Location  | Verification Information  |
|---|---|
| ChipMOS Technologies Inc. Hsinchu fab.<br>No. 1, R&D Rd. 1, Hsinchu Science Park<br>Hsinchu City, Taiwan, R.O.C.<br>南茂科技股份有限公司竹科一廠<br>台灣新竹科學園區研發一路一號                | The Greenhouse Gas Emissions with the ChipMOS Technologies Inc. Hsinchu fab. for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 670.1706 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 48,707.2080 tonnes of CO <sub>2</sub> equivalent.  |
| ChipMOS Technologies Inc. Zhubei fab.<br>No. 37, Xintai Rd., Zhubei City<br>Hsinchu County, Taiwan, R.O.C.<br>南茂科技股份有限公司竹北一廠<br>台灣新竹縣竹北市新泰路 37 號                    | The Greenhouse Gas Emissions with the ChipMOS Technologies Inc. Zhubei fab. for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 878.7423 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 39,592.0800 tonnes of CO <sub>2</sub> equivalent.   |
| ChipMOS Technologies Inc. Zhubei fab. 2<br>No. 112, Zhonghe St., Zhubei City<br>Hsinchu County, Taiwan, R.O.C.<br>南茂科技股份有限公司竹北二廠<br>台灣新竹縣竹北市中和街 112 號               | The Greenhouse Gas Emissions with the ChipMOS Technologies Inc. Zhubei fab. 2 for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 152.2527 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 10,248.0840 tonnes of CO <sub>2</sub> equivalent. |
| ChipMOS Technologies Inc. Hukou fab.<br>No. 4, Rende Rd., Feng Shan Vil.<br>Hukou Township, Hsinchu County<br>Taiwan, R.O.C.<br>南茂科技股份有限公司湖口廠<br>台灣新竹縣湖口鄉鳳山村仁德路 4 號 | The Greenhouse Gas Emissions with the ChipMOS Technologies Inc. Hukou fab. for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 1,549.7301 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 29,355.4800 tonnes of CO <sub>2</sub> equivalent.  |
| ChipMOS Technologies Inc. Tainan fab.<br>No. 5, Nanke 7th Rd., Southern Taiwan Science Park<br>Tainan City, Taiwan, R.O.C.<br>南茂科技股份有限公司台南廠<br>台灣台南科學園區南科七路 5 號     | The Greenhouse Gas Emissions with the ChipMOS Technologies Inc. Tainan fab. for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 641.2045 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 79,369.8944 tonnes of CO <sub>2</sub> equivalent.   |

| Location  | Verification Information  |
|---|---|
| ChipMOS Technologies Inc. Tainan fab. 2<br>No. 3, Nanke 7th Rd., Southern Taiwan Science Park<br>Tainan City, Taiwan, R.O.C.<br>南茂科技股份有限公司 台南二廠<br>台灣台南科學園區南科七路 3 號 | The Greenhouse Gas Emissions with the ChipMOS Technologies Inc. Tainan fab. 2 for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 389.2481 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 30,728.8080 tonnes of CO <sub>2</sub> equivalent. |
| ChipMOS SEMICONDUCTORS (Shanghai) LTD.<br>Room 309-C, 6 Building, 990 Shenchang Road<br>Minhang District, Shanghai<br>南茂半導體(上海)有限公司<br>上海市閔行區申長路 990 弄 6 號樓 309-C 室 | The Greenhouse Gas Emissions with ChipMOS SEMICONDUCTORS (Shanghai) LTD. for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 0.1479 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 1.0424 tonnes of CO <sub>2</sub> equivalent.             |
| ChipMOS U.S.A. Inc.<br>2890, North First Street, San Jose, CA 95134, U.S.A.   | The Greenhouse Gas Emissions with ChipMOS U.S.A. Inc. for the period from 2022-01-01 to 2022-12-31 was verified, including the direct greenhouse gas emissions 21.1509 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 7.4413 tonnes of CO <sub>2</sub> equivalent.                               |