

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2022 of

Global Unichip Corp.

No.10, Li-Hsin 6th Road, Hsinchu Science Park,
Hsinchu City 300096, Taiwan (R.O.C.)



has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2018

Direct emissions

174.8613 tonnes of CO₂e

Indirect emissions

10,306.6285 tonnes of CO₂e

Direct emissions and indirect emissions

10,481.490 tonnes of CO₂e

Authorized by

Stephen Pao

Knowledge Deputy General Manager

Date: 31 May 2023

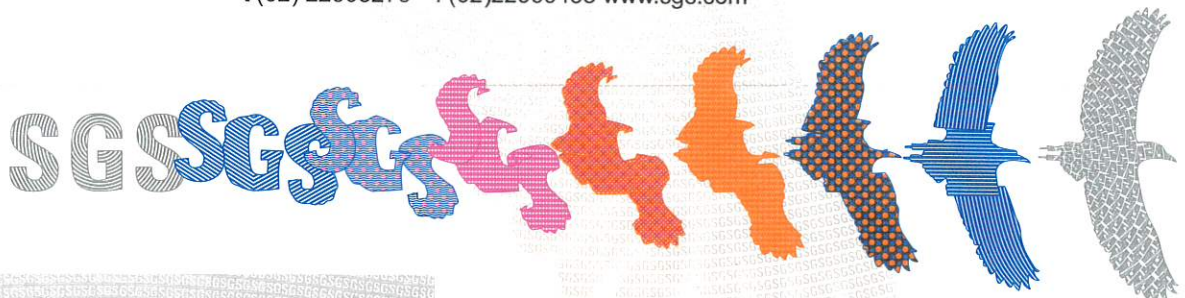
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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions	
Inventory categories	Description		
Direct emissions		174.8613	
Indirect emissions	Imported energy	Electricity	8,708.6177
	Transportation	Business Travel(airplane and HQ traveling overseas by taxi)	38.0128
		Emissions from the transportation of waste IC.	
	Products used by an organization	Purchased Goods and Services(only paper and electricity purchased at Taiwan)	1,559.9981
		Emissions from the disposal of solid waste(only for HQ)	
Associated with the use of products from the organization	Not disclosure	--	
Other sources	Not disclosure	--	
Direct emissions and indirect emissions		10,481.490	

SGS has been contracted by Kind Management Consulting Co. (hereinafter referred to as “KIND CONSULTING”), 3F., No. 32-1, Guangming 9th Road, Zhubei City, Hsinchu County, Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by Global Unichip Corp. (hereinafter referred to as “GUC”), No.10, Li-Hsin 6th Road, Hsinchu Science Park, Hsinchu City 300096, Taiwan (R.O.C.), in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2022 to 31 December 2022.

Roles and responsibilities

The management of GUC is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS’s responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2022 to 31 December 2022.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006 in the period 11 April 2023 to 27 April 2023. The verification was based on the verification scope, objectives and criteria as agreed between KIND CONSULTING and SGS on 20 October 2022.

Level of Assurance

The level of assurance agreed is limited assurance.

Scope

KIND CONSULTING has commissioned an independent verification by SGS Taiwan of reported GHG emissions of GUC arising from (a) RTL-to-GDSII, Netlist-to-GDSII, Spec-to-GDSII. (b) JTAG, Scan, ATPG, Memory ECC, Memory BIST, Memory Repair. (c) IP test circuit/test pattern integration. (d) Design porting, FPGA to ASIC / Cross Processes. (e) ARM Processors / MIPS /Tensilica CPU Configuration/Hardening. (f) Digital IP hardening. (g) Hard IP (GDSII) merge. (h) Foundation cell power/timing characterization for custom PVT sign-off. (i) Foundation cell customization for low power and performance activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

- Title or description activities: GHG verification for GUC in year 2022
- Location/boundary of the activities:
 - Hsinchu Head Office, No. 10, Li-Hsin 6th Road, Hsinchu Science Park, Hsinchu City 300096, Taiwan (R.O.C.)
 - Hsinchu Office, 2th Floor ~ 6th Floor, No. 19-1, Innovation 1st Road, Baoshan Township, Hsinchu County, Taiwan (R.O.C.)
 - Duxing warehouse, 4th Floor, No. 6-1, Duxing Road, East District, Hsinchu City, Taiwan (R.O.C.)
 - Taipei Office, 8th Floor, No. 246, Sec. 1, Neihu Rd., Neihu Dist., Taipei City, Taiwan (R.O.C.)
 - Tainan Office, 5th Floor, No. 189, Sec. 1, Yongfu Rd., West Central Dist., Tainan City, Taiwan (R.O.C.)
 - VisEra Server Room, 6th Floor, No. 12, Duxing 1st Rd., East Dist., Hsinchu City, Taiwan (R.O.C.)
 - Global Unichip (Nanjing) Ltd., 14th Floor, Block C, Fuying Building, No. 99, Tuanjie Road, Research & Innovation Park, Nanjing Jiangbei New Area, China.
 - Beijing Office, Room 655, Level 6, Tower 2, China Central Place, No. 79 Jianguo Rd., Chaoyang Dist., Beijing, China.
 - GLOBAL UNICHIP(SHANGHAI) COMPANY, LIMITED, Room 2305, No. 1350 North Sichuan Rd., Hongkou Dist., Shanghai, China.
 - Shenzhen Office, Room 1305, Building 9A, No. 3609 Baishi Road, Nanshan Dist., Shenzhen, China.
 - Global Unichip Corp Europe B.V., World Trade Center Tower H - 6th Floor, Zuidplein 58, 1077 XV Amsterdam, The Netherlands
 - Global Unichip Japan Co., Ltd, Yokohama Landmark Tower 16th Floor, 2-2-1, Minatomirai, Nishi-ku, Yokohama, 220-8116, Japan
 - Global Unichip Corporation-NA, 2841 Junction Ave. Suite 201 San Jose, CA 95134, USA
 - Global Unichip Corporation Korea, 3th Floor, AnJay Tower, 208, Teheran-ro, Gangnam-gu, Seoul, 06220, Korea

- Physical infrastructure, activities, technologies and processes of the organization:
 - (a) RTL-to-GDSII, Netlist-to-GDSII, Spec-to-GDSII
 - (b) JTAG, Scan, ATPG, Memory ECC, Memory BIST, Memory Repair
 - (c) IP test circuit/test pattern integration
 - (d) Design porting, FPGA to ASIC / Cross Processes
 - (e) ARM Processors / MIPS /Tensilica CPU Configuration/Hardening
 - (f) Digital IP hardening
 - (g) Hard IP (GDSII) merge
 - (h) Foundation cell power/timing characterization for custom PVT sign-off
 - (i) Foundation cell customization for low power and performance
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by GUC
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), EPA.
 - Indirect emissions:
 - Electricity emission factor is 0.509 kgCO₂e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2022).
 - Electricity emission factor is 0.5703 kg CO₂-eq/ KWh (Announced by Ministry of Ecology and Environment of the People's Republic China in 2023).
 - Electricity emission factor from LowCarbonPower 2021 (Netherlands, Japan, USA, Korea)
 - The secondary database has ICAO Carbon Calculator, Simapro 9.3.0.2.
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2022 to 31 December 2022
- The version of inventory sheet: 2023.04.27
- The version of GHG assertion: 2023.04.27
- Intended user of the verification statement: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

GUC provided the GHG assertion based on the requirements of ISO 14064-1: 2018. The GHG information for the period 01 January 2022 to 31 December 2022 disclosing emissions of 10,481.490 metric tonnes of CO₂ equivalent and 0.0000 metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		Description	GHG Emissions
Inventory categories			
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	174.8613
Indirect emissions	Imported energy	Electricity	8,708.6177
	Transportation	Business Travel(airplane and HQ traveling overseas by taxi) Emissions from the transportation of waste IC.	38.0128

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Products used by an organization	Purchased Goods and Services(only paper and electricity purchased at Taiwan)	1,559.9981
	Emissions from the disposal of solid waste(only for HQ)	
	Associated with the use of products from the organization	--
Other sources	Not disclosure	--
Direct emissions and indirect emissions		10,481.490

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance that the GHG emissions for the period 01 January 2022 to 31 December 2022 are fairly stated.

We conducted our verification with regard to the GHG assertion of GUC which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion, there is no evidence that the presented GHG assertion

- is not materially correct and is not a fair representation of the GHG data and information, and
- has not been prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This statement shall be interpreted with the GHG assertion of GUC as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2022 of clients.

Lead Verifier:

Andy Hsu

Verifier:

Bob Lu

Ocean Wu

Teela Yang

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at Global Unichip Corp., No.10, Li-Hsin 6th Road, Hsinchu Science Park, Hsinchu City 300096, Taiwan (R.O.C.), This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.