



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Integrated Service Technology Inc. 2025 GHG Report produced by Integrated Service Technology Inc., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Integrated Service Technology Inc. 2025 GHG Report produced by Integrated Service Technology Inc., covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Alen Kao
Independent Reviewer	Eddy Chuang
Signed on behalf of BSI	<i>Joe Truik</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-04-13
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Integrated Service Technology Inc.. This 3 rd party Verification Opinion has been prepared for Integrated Service Technology Inc. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Integrated Service Technology Inc. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 837655 Dated 2026-04-13



Verification Engagement

Organization	Integrated Service Technology Inc. 宜特科技股份有限公司
Responsible party	Integrated Service Technology Inc. 宜特科技股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Integrated Service Technology Inc. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Integrated Service Technology Inc. 宜特科技股份有限公司 No.10-1, Lixing 1st Rd., Hsinchu Science Park, Hsinchu City 300094, Taiwan 300094 新竹市科學園區力行一路 10-1 號
Organizations GHG Report containing GHG Statement		宜特科技_2025 年溫室氣體盤查報告書-20260401 宜特科技_2025 年溫室氣體盤查清冊-20260401
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Exclusions from Organisational Boundary		The organizational boundary for the GHG inventory excludes the areas of Prosperity Power Technology Inc. and DEKRA iST Reliability Services Inc.
Scope of activities		IC Diagnosis & Failure Analysis, Reliability Testing, Green Product Analysis and IC Testing
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Fugitive (anthropogenic systems)
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	Employee commuting (Covers company shuttle buses and private motorized vehicles (cars and motorcycles) only)
	Indirect GHG emissions from products used by organization (Scope 3)	The disposal of solid and liquid waste (only incineration, solidification, and physical/chemical treatment, excluding recycling, recovery, and wastewater treatment, at Science Park Building 1, Science Park Building 2, Pudong Plant, and Dean Plant)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	1,706.4928
Indirect emissions from imported energy (Scope 2) - Location Based	22,859.5101
Indirect GHG emissions from transportation (Scope 3)	538.9543
Indirect GHG emissions from products used by organization (Scope 3)	15.7061
Total (location based)	25,120.663

Appendix A

Location	Address
竹科一廠	新竹市科學園區力行一路 10-1 號
竹科二廠	新竹市科學園區園區二路 15、17 號
埔頂廠	新竹市東區埔頂路 19 號及 21 號
德安廠	新竹市東區埔頂路 16 號 1 樓、18 號 1 樓及 4 樓、22 號 1 樓
常憶廠	新竹市科學園區科技五路 2 號 5 樓
台元廠	新竹縣竹北市台元一街 6 號 2 樓之 1、2 樓之 2 新竹縣竹北市台元街 38 號 1 樓
台北內湖廠	台北市內湖區南京東路六段 501 號 3 樓
中興廠	新竹縣竹東鎮中興路四段 669 號 4 樓