



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the 2025 Greenhouse Gas Inventory Report of Wafer Works Corporation - ISO 14064-1:2018 produced by Wafer Works Corporation, 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 2025 Greenhouse Gas Inventory Report of Wafer Works Corporation - ISO 14064-1:2018 produced by Wafer Works Corporation, 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	Joseph Lin
Independent Reviewer	Vinson Li
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-13
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 Wafer Works Corporation. This 3 rd party Verification Opinion has been prepared for Wafer Works Corporation 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 Wafer Works Corporation 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 842058 Dated 2026-05-13



Verification Engagement

Organization	Wafer Works Corporation 合晶科技股份有限公司
Responsible party	Wafer Works Corporation 合晶科技股份有限公司
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: Wafer Works Corporation 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		Wafer Works Corporation 合晶科技股份有限公司 No. 100, Longyuan 1st Rd., Longtan Dist., Taoyuan City 325002, Taiwan 325002 臺灣桃園市龍潭區龍園一路 100 號
Organizations GHG Report containing GHG Statement		2025 年度合晶科技公司溫室氣體盤查報告書 ISO 14064-1 : 2018 2025 年度合晶科技公司溫室氣體盤查清冊 ISO 14064-1 : 2018
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Semiconductor Silicon Wafer R&D and Manufacturing
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Industrial processes (anthropogenic systems) - Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Upstream transport and distribution for goods - Downstream transport and distribution for goods - Employee commuting - Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	The disposal of solid and liquid waste
	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)	1,236.5173
Indirect emissions from imported energy (Scope 2) - Location Based	41,925.7365
Indirect emissions from imported energy (Scope 2) - Market Based	41,429.4585
Indirect GHG emissions from transportation (Scope 3)	1,237.7604
Indirect GHG emissions from products used by organization (Scope 3)	282.3718
Total (location based)	44,682.386
Total (market based)	44,186.108

Appendix A

Location	Address
合晶科技股份有限公司	325002 臺灣桃園市龍潭區龍園一路 100 號