



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Wafer Works Corporation
No. 100, Longyuan 1st Rd.
Longtan Dist.
Taoyuan City
325002
Taiwan

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

Holds Statement No: GHGEV 803055

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Wafer Works Corporation for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 4,514.7186 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 42,296.7264 tonnes of CO₂ equivalent.
- Wafer Works Corporation has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on a reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 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 the year 2024 is 0.474 kgCO₂e per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			4,514.7186
1.1	Stationary combustion		2.0673
1.2	Mobile combustion		30.3732
1.3	Industrial processes (anthropogenic systems)		4,344.3640
1.4	Fugitive (anthropogenic systems)		137.9141
1.5	Land use, land use change and forestry		0
Direct emissions in tonnes of CO ₂ e from biomass			0
Category 2: Indirect GHG emissions from imported energy			42,296.7264
2.1	Indirect emissions from imported electricity	location-based approach	42,296.7264
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC: 22SP0121-B024000101~180 22SP0121-B024000386~473 22SP0121-B024000698~798 22SP0121-B024001311~1408 22SP0121-B024001770~1868 22SP0121-B024002270~2373 22SP0121-B024002964~3089 22SP0121-B024003545~3663 22SP0121-B024003937~3947	826,000 kWh
		Power Purchase Agreements:	826,000 kWh
	Indirect emissions from imported electricity	market-based approach	41,905.2024

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Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				1,869.1181
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 13,146.4758 tonnes Road transport: 2,164,869.0582 tkm Sea transport: 7,938,302.0184 tkm Air transport: 282,113.6863 tkm	806.4872
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 84.3620 tonne Road transport: 355.7667 tkm Air transport: 406,621.2588 tkm	471.7273
3.3	Emissions from Employee commuting	Use the Distance-based method	Automobile: 4,580,549.2000 pkm	526.7632
3.5	Emissions from Business travels	Use the Distance-based method	High-speed rail: 0.9598 tCO ₂ e Airline flights: 58.558 tCO ₂ e Taxi: 11,580.8784 pkm Automobile: 30,299.900 pkm	64.1404
Category 4: indirect GHG emissions from products used by organization				97.6486
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	1,781.7892 tonnes 392,449.0100 tkm	97.6486

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Location	Verification Information
Wafer Works Corporation No. 100, Longyuan 1st Rd. Longtan Dist. Taoyuan City 325002 Taiwan 合晶科技股份有限公司 臺灣 桃園市 龍潭區 龍園一路 100 號 325002	The Greenhouse Gas Emissions with Wafer Works Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 4,514.7186 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 42,296.7264 tonnes of CO ₂ equivalent.



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