



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Wafer Works Corporation Yangmei Branch
No. 1, Pingguo Rd.
Yangmei Dist.
Taoyuan City
32658
Taiwan

合晶科技股份有限公司楊梅分公司
臺灣
桃園市
楊梅區
蘋果路一號
32658

Holds Statement No: GHGEV 803293

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 the Wafer Works Corporation Yangmei Branch 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 2,195.3567 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 19,514.4939 tonnes of CO₂ equivalent.
- Wafer Works Corporation Yangmei Branch 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 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 for the year 2024 is not published by Taiwan government so far, the emission factor used for electricity is 0.494 kgCO₂e per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			2,195.3567
1.1	Stationary combustion		1,036.1448
1.2	Mobile combustion		0.6435
1.3	Industrial processes (anthropogenic systems)		1,075.1436
1.4	Fugitive (anthropogenic systems)		83.4248
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			19,514.4939
2.1	Indirect emissions from imported electricity	location-based approach	19,514.4939
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC:	
		22SP0121-B024000181~248	
		22SP0121-B024000474~549	
		22SP0121-B024000799~883	
		22SP0121-B024001409~1492	
		22SP0121-B024001869~1965	
		22SP0121-B024002374~2477	
		22SP0121-B024003090~3208	
		22SP0121-B024003664~3776	
		22SP0121-B024004167~4230	810,000 kWh
		Power Purchase Agreements:	810,000 kWh
	Indirect emissions from imported electricity	market-based approach	19,114.3539

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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				417.7934
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 4,561.0953 tonnes Road transport: 219,935.3119 tkm Sea transport: 453,258.0743 tkm Air transport: 32,690.9722 tkm	75.9227
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 28.2850 tonnes Road transport: 153.1788 tkm Air transport: 93,418.5909 tkm	108.3857
3.3	Emissions from Employee commuting	Use the Distance-based method	Automobile: 1,935,812.4000 pkm	222.6184
3.5	Emissions from Business travels	Use the Spend-based method	Airline flights: 10.6392 tCO ₂ e Taxi: 664.1152 pkm Automobile: 1,209.8000 pkm	10.8666
Category 4: indirect GHG emissions from products used by organization				54.2857
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	634.2922 tonnes 122,477.5267 tkm	54.2857

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Location	Verification Information
Wafer Works Corporation Yangmei Branch No. 1, Pingguo Rd. Yangmei Dist. Taoyuan City 32658 Taiwan 合晶科技股份有限公司楊梅分公司 臺灣 桃園市 楊梅區 蘋果路一號 32658	The Greenhouse Gas Emissions with the Wafer Works Corporation Yangmei Branch for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 2,195.3567 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 19,514.4939 tonnes of CO ₂ equivalent.



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