





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 predetermined 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 CO₂e
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 e	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 Power Purchase Agreements:	810,000 kWh 810,000 kWh
Indirect emissions from imported electricity	market-based approach	19,114.3539

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Statement No: GHGEV 803293 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 CO₂e
Cate	gory 3: Indirect GHG emissions fron	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
	egory 4: indirect GHG emissions fron anization	n products used by		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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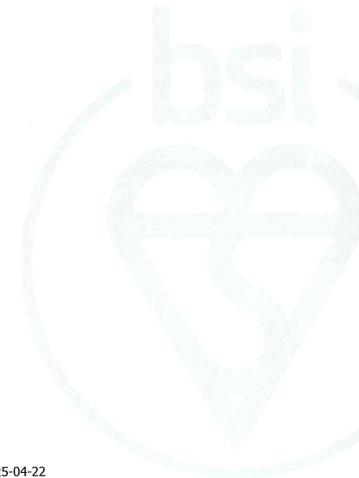
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Location

楊梅區 蘋果路一號 32658

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 Verification Information

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 CO₂ equivalent and indirect greenhouse gas emissions from imported energy 19,514.4939 tonnes of CO₂ equivalent.



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