

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: EPISTAR Corporation
No. 21, Li-Hsin Rd.
Hsinchu Science Park
Hsinchu City
300094
Taiwan

晶元光電股份有限公司
臺灣
新竹市
新竹科學工業園區
力行五路五號
300094

Holds Statement No: GHGEV 768117

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Epistar Corporation for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 67,042.000 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 175,469.000 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2021-01-01 to 2021-12-31 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 2021 is not published by Taiwan government so far, the emission factor used for electricity is 0.502 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:



Managing Director BSI Taiwan, Peter Pu

Originally Issue: 2022-04-29

Latest Issue: 2022-04-29

Page: 1 of 4

...making excellence a habit.™

The greenhouse gas emissions information reported by the organization for the period from 2021-01-01 to 2021-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			67,042.000
1.1	Stationary combustion		2,861.0000
1.2	Mobile combustion		17.0000
1.3	Industrial processes (anthropogenic systems)		63,290.0000
1.4	Fugitive (anthropogenic systems)		874.0000
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			175,469.000
2.1	Indirect emissions from imported electricity	location-based approach	175,469.0000
Category 4: indirect GHG emissions from products used by organization			35,941.000
4.1	Emissions from Purchased goods	Upstream emissions of fuel and purchased electricity	32,955.0000
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Solid & water waste (including transport)	2,986.0000
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

* NS: Non significant; N/A: Non available.

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

Originally Issue: 2022-04-29

Latest Issue: 2022-04-29

Page: 2 of 4

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.