



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
科學園區
力行路 21 號
300094

Holds Statement No: GHGEV 820926

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 EPISTAR 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 48,550.9213 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 123,536.5956 tonnes of CO₂ equivalent.
- EPISTAR 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 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 year 2024 is 0.474 kgCO₂ per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			48,550.9213
1.1	Stationary combustion		2,274.4185
1.2	Mobile combustion		33.2072
1.3	Industrial processes (anthropogenic systems)		45,693.2109
1.4	Fugitive (anthropogenic systems)		550.0847
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			123,536.5956
2.1	Indirect emissions from imported electricity	location-based approach	123,536.5956
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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				2,356.1700
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method (80% of the cumulative amount)	493,514.2964 tkm	136.3229
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method (Top 14 customers)	116,984.0311 tkm	129.3503
3.3	Emissions from Employee commuting	Use the Distance-based method	15,587,593.2 pkm	1,702.2193
3.5	Emissions from Business travels	Use the Distance-based method	THSR: 12,114.94 kgCO ₂ e Taxi: 48,349.2891 pkm Car: 150,077.9556 pkm Bus: 626.8 pkm Airplane: 1,254,015.6785 pkm Train: 659.3 pkm	388.2775
Category 4: indirect GHG emissions from products used by organization				40,619.4096
4.1	Emissions from Purchased goods	Goods: Average-data method (80% of the cumulative amount) Energy & Fuel: Use the Average-data method	Gasoline: 14.4410 KL Diesel: 18.44 KL Natural gas: 1,122.0282 km ³ LPG: 0 KL Electricity: 260,625.7291 MWh Purchase goods: 3,538.0667 ton	38,629.5896
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method	Waste: 5,068.5374 tons Wastewater: 1,147,082.7421 m ³ Transportation: 510,191.3375 tkm	1,989.8200

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
Epistar Corporation A1 Factory No. 21, Li-Hsin Rd. Hsinchu Science Park, Hsinchu., Taiwan, 300 晶元光電股份有限公司 A1 廠(A1) 300 新竹市科學園區力行路 21 號	The Greenhouse Gas Emissions with the A1 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 25.2967 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 476.0363 tonnes of CO ₂ equivalent.
Epistar Corporation N1 Factory 1st Fl., No. 48, 1st Fl., No. 50, 1st Fl. No. 52.,1st Fl., No. 541st Fl., Park AveII. Hsinchu Science Park Hsinchu County, Taiwan, 308 晶元光電股份有限公司一廠(N1) 308 新竹縣新竹科學園區寶山鄉園區二路 48 號 1F、50 號 1F、52 號 1 F、54 號 1F	The Greenhouse Gas Emissions with the N1 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 0.3304 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 1,101.5182 tonnes of CO ₂ equivalent.
Epistar Corporation N2 Factory No. 10, Li-Hsin Rd. Hsinchu Science Park Hsinchu City, Taiwan, 300 晶元光電股份有限公司二廠(N2) 300 新竹市新竹科學園區東區力行路 10 號	The Greenhouse Gas Emissions with the N2 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 7,283.6359 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 16,033.7136 tonnes of CO ₂ equivalent.
Epistar Corporation N3 Factory No. 5, Li-Hsin Rd. Hsinchu Science Park Hsinchu City, Taiwan, 300 晶元光電股份有限公司三廠(N3) 300 新竹市新竹科學園區力行五路 5 號	The Greenhouse Gas Emissions with the N3 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 163.4813 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 3,961.1134 tonnes of CO ₂ equivalent.
Epistar Corporation N5 Factory No. 3, Gongye E. 3rd Rd., East Dist., Hsinchu City, Taiwan, 300 晶元光電股份有限公司五廠(N5) 300 新竹市科學園區工業東三路 3 號	The Greenhouse Gas Emissions with the N5 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 21,259.9322 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 16,915.0920 tonnes of CO ₂ equivalent.
Epistar Corporation N6 Factory No. 13, Kejung Rd. Chunan Science Park Chunan, Miaoli County, Taiwan 晶元光電股份有限公司六廠(N6) 350 苗栗縣新竹科學園區竹南鎮科中路 13 號	The Greenhouse Gas Emissions with the N6 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 150.0589 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 5,867.1187 tonnes of CO ₂ equivalent.
Epistar Corporation N8 Factory No. 26, Li-hsin Rd. Hsinchu Science Park Hsinchu City, Taiwan, 300 晶元光電股份有限公司八廠(N8) 300 新竹市新竹科學園區東區力行路 26 號	The Greenhouse Gas Emissions with the N8 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 6,302.6480 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 14,245.0272 tonnes of CO ₂ equivalent.

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Location	Verification Information
Epistar Corporation N9 Factory No. 12, Kexi 1St Rd., Hsinchu Science Park, Chunan MiaoLi County, Taiwan, 350 晶元光電股份有限公司九廠(N9) 350 苗栗縣新竹科學園區竹南鎮科西一路 12 號	The Greenhouse Gas Emissions with the N9 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 7.2952 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 9,803.1391 tonnes of CO ₂ equivalent.
Epistar Corporation H1 Factory No. 22, Keya Rd. Daya Dist., Taichung City, Taiwan, 428 晶元光電股份有限公司中科廠(H1) 428 台中市大雅區科雅路 22 號	The Greenhouse Gas Emissions with the H1 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 1,573.5628 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 14,325.3948 tonnes of CO ₂ equivalent.
Epistar Corporation S1 Factory No. 10, 16, Dashun 9th Rd. Tainan Science Park Xinshi Dist., Tainan City, Taiwan, 744 晶元光電股份有限公司南科一廠(S1) 744 台南市台南科學工業園區新市區大順九路 10、16 號	The Greenhouse Gas Emissions with the S1 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 11,117.3482 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 24,928.7654 tonnes of CO ₂ equivalent.
Epistar Corporation S3 Factory No. 11, Nanke 8th Rd. Tainan Science Park,Shanhua Dist. Tainan, Taiwan, 741 晶元光電股份有限公司南科三廠(S3) 741 台南市台南科學工業園區善化區南科八路 11 號	The Greenhouse Gas Emissions with the S3 Factory of Epistar Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including the direct greenhouse gas emissions 667.3318 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 15,879.6769 tonnes of CO ₂ equivalent.