

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Elan Microelectronics Corporation
No. 12, Innovation 1st Rd.
Hsinchu Science Park
Hsinchu
300092
Taiwan

義隆電子股份有限公司
臺灣
新竹科學園區
創新一路 12 號
300092

Holds Statement No: GHGEV 797834
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, agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Elan Microelectronics Corporation for the period from 2022-01-01 to 2022-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 380.4880 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy emissions 2,612.9010 tonnes of CO₂ equivalent
- Elan Microelectronics 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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Verification 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 2022-01-01 to 2022-12-31 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 2022 is 0.495 kgCO₂ per kWh.

| EMISSIONS | | Notes | tonnes CO ₂ e |
|--|--|-------------------------|--------------------------|
| Category 1: Direct GHG emissions and removals | | | 380.4880 |
| 1.1 | Stationary combustion | | 21.6888 |
| 1.2 | Mobile combustion | | 27.5084 |
| 1.3 | Industrial processes (anthropogenic systems) | N/A | 0.0000 |
| 1.4 | Fugitive (anthropogenic systems) | | 331.2908 |
| 1.5 | Land use, land use change and forestry | N/A | 0.0000 |
| Direct emissions in tonnes of CO ₂ e from biomass | | | 0.0000 |
| Category 2: Indirect GHG emissions from imported energy | | | 2,612.9010 |
| 2.1 | Indirect emissions from imported electricity | location-based approach | 2,612.9010 |
| 2.2 | Indirect emissions from imported energy (steam, heating, cooling and compressed air) | N/A | 0.0000 |

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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 2022-01-01 to 2022-12-31.
- 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 4: indirect GHG emissions from products used by organization | | | | 540.8906 |
| 4.1 | Emissions from Purchased goods | Includes gasoline, diesel , LPG, imported energy and tap water Emission factors are applying LCA type of coefficients | Gasoline: 10.1278 kL Diesel: 1.5902 kL LPG: 12.0388 kL Imported energy: 5,278,587.8915 kWh Tap water: 21,274.4401 m ³ | 530.7694 |
| 4.3 | Emissions from the disposal of solid and liquid waste | Estimated based on organization data from government platform, include industrial waste and transportation | Industrial Waste: 31.4922 tonnes Transportation: 821.9740 tkm | 10.1212 |

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| Location | Verification Information |
|---|--|
| Elan Microelectronics Corporation No. 12, Innovation 1st Rd. Hsinchu Science Park Hsinchu 300092 Taiwan 義隆電子股份有限公司 臺灣 新竹科學園區 創新一路 12 號 300092 | The Greenhouse Gas Emissions with Elan Microelectronics Corporation for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 380.4880 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy emissions 2,612.9010 tonnes of CO ₂ equivalent. |

The detailed information of organizational boundaries within verification scope are as the following:

| 廠區 | 地址 |
|--------|--|
| 新竹總公司 | 新竹科學園區創新一路 12 號 |
| 中和一廠 | 新北市中和區建一路 150 號 5 樓及 9 樓 |
| 台南研發中心 | 台南市歸仁區歸仁十三路一段 160 號 3 樓之 1 |
| 高雄研發中心 | 高雄市前鎮區復興四路 2 號 6 樓之 5(602 室) 承租期間：2022.01~2022.05 |
| | 高雄市前鎮區成功二路 25 號 11 樓之 2 承租期間：2022.03~迄今 |

註 1:新竹總公司不包含義晶科技(7F)、義明科技(6F)、義碩智能(6F)、義傳科技(3F)。

註 2:義傳科技使用區間 2022/01/01~2022/06/30。