



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 797837
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 Elan Microelectronics 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 352.6604 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 2,376.5160 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

Originally Issue: 2025-05-12

Latest Issue: 2025-05-12

Page: 1 of 4

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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 kgCO₂e per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			352.6604
1.1	Stationary combustion		21.9868
1.2	Mobile combustion		27.7536
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		302.9200
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			2,376.5160
2.1	Indirect emissions from imported electricity	location-based approach	2,376.5160
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Power Purchase Agreements:	277,496 kWh
	Indirect emissions from imported electricity	market-based approach	2,244.9829
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

Originally Issue: 2025-05-12

Latest Issue: 2025-05-12

Page: 2 of 4

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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 4: indirect GHG emissions from products used by organization				496.5191
4.1	Emissions from Purchased goods	Energy & Fuel & Water: Use the average-data method	Grey electricity: 4,736.2509 MWh Green electricity: 277.4960 MWh Tap water: 20.5322 ML Diesel: 1.4993 kL Gasoline: 10.8140 kL LPG: 13.2060 kL	481.3192
4.3	Emissions from the disposal of solid and liquid waste	Waste: Use the waste-type-specific method Transport: Use the distance-based method	Incineration: 39.3948 T Solidification: 5.6116 T Transportation: 833.8566 tkm	15.1999

Originally Issue: 2025-05-12

Latest Issue: 2025-05-12

Page: 3 of 4

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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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 352.6604 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2,376.5160 tonnes of CO ₂ equivalent.

The 1 factory and 3 R&D centres of Elan Microelectronics Corporation are included.

涵蓋義隆電子股份有限公司(共 4 個據點包括 1 個工廠和 3 個研發中心)

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、5 樓之 1 及 9 樓之 1
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	高雄市前鎮區成功二路 25 號 11 樓之 2

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)、宜普電源(3F)。