



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Elan Microelectronics Corporation 2025 GHG Report produced by Elan Microelectronics Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	<ul style="list-style-type: none"> Is materially correct and is a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Elan Microelectronics Corporation 2025 GHG Report produced by Elan Microelectronics Corporation, covering the other indirect GHG emissions (Scope 3):	<ul style="list-style-type: none"> Is not materially correct and is not a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has not been prepared in accordance with ISO 14064-1:2018 and it's principles.
	<ul style="list-style-type: none"> For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Alen Kao
Independent Reviewer	Eddy Chuang
Signed on behalf of BSI	<i>Joe Park</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-24
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Elan Microelectronics Corporation. This 3 rd party Verification Opinion has been prepared for Elan Microelectronics Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Elan Microelectronics Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 838305 Dated 2026-05-24



Verification Engagement

Organization	Elan Microelectronics Corporation 義隆電子股份有限公司
Responsible party	Elan Microelectronics Corporation 義隆電子股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	<ul style="list-style-type: none"> • Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Elan Microelectronics Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	Elan Microelectronics Corporation 義隆電子股份有限公司 No. 12, Innovation 1st Rd., Hsinchu Science Park, Hsinchu County 300092, Taiwan 300092 新竹科學園區創新一路 12 號	
Organizations GHG Report containing GHG Statement	義隆電子_2025 年度溫室氣體盤查報告書_20260518 義隆電子_2025 年度溫室氣體盤查清冊_20260518	
Organizational Boundary	Operational Control	
Locations included in the Organizational Boundary	See Appendix A	
Exclusions from Organisational Boundary	The organizational boundary for the GHG inventory excludes the areas of Avisonic Technology Corporation (7F), Eminent Electronic Technology Corp. Ltd. (6F), PIXORD Corporation (6F) and Efficient Power Conversion Corporation (3F) at the Hsinchu Headquarters.	
Scope of activities	1.Design and manufacturing management of integrated circuit for consumer electronic, communication, computer, microcontroller, finger print, light sensor and touch screen products. 2.Design and manufacturing of pointing stick and touch pad devices.	
Reporting Boundary	Direct GHG emissions (Scope 1)	<ul style="list-style-type: none"> Stationary combustion Mobile combustion Fugitive (anthropogenic systems)
	Indirect GHG emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	<ul style="list-style-type: none"> Not significant
	Indirect GHG emissions from products used by organization (Scope 3)	<ul style="list-style-type: none"> Purchased goods and services (Gasoline, Diesel, LPG, Imported Electricity, Tap Water, and top 80% raw materials by value)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	<ul style="list-style-type: none"> The use stage of the product (Includes top 80% of products by sales value only)
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory	ISO 14064-1:2018	
Reporting Period	2025-01-01 to 2025-12-31	

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	346.1822
Indirect emissions from imported energy (Scope 2) - Location Based	2298.3199
Indirect emissions from imported energy (Scope 2) - Market Based	2050.7815
Indirect GHG emissions from products used by organization (Scope 3)	55,664.6152
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	5,411.5421
Total (location based)	63,720.659
Total (market based)	63,473.121

Appendix A

Location	Address
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、之 2、之 3
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