

# 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  
Taiwan

晶元光電股份有限公司  
臺灣  
新竹市  
新竹科學工業園區  
力行路 21 號

Holds Statement No: GHGEV 1955-1  
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 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 38,444 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy emissions 155,648 tonnes of CO<sub>2</sub> equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 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 2020 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 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

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The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>38,444</b>
1.1	Stationary combustion		3,597
1.2	Mobile combustion		24
1.3	Industrial processes(anthropogenic systems)		33,731
1.4	Fugitive(anthropogenic systems)		1,089
1.5	Land use, land use change and forestry		0
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0
<b>Category 2: Indirect GHG emissions from imported energy</b>			<b>155,648</b>
2.1	Indirect emissions from imported electricity	location-based approach	155,648
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0
<b>Category 4: indirect GHG emissions from products used by organization</b>			<b>36,359</b>
4.1	Emissions from Purchased goods	Estimated based on the organization's own methodology	34,096
4.3	Emissions from the disposal of solid and liquid waste	Waste transportation included	2,263

\* NS: Non significant; N/A: Not applicable

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Location

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