



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Solar Applied Materials Technology Corp.
No. 1, Gongye 3rd Rd.
Annan Dist.
Tainan City
709411
Taiwan

光洋應用材料科技股份有限公司
台灣
臺南市
安南區
工業三路 1 號
709411

Holds Statement No: GHGEV 765785
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 Solar Applied Materials Technology Corp. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 10,237.792 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 29,854.589 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2021-01-01 to 2021-12-31 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 2021 is not published by Taiwan government so far, the emission factor used for electricity is 0.502 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 2021-01-01 to 2021-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			10,237.792
1.1	Stationary combustion		8,337.6070
1.2	Mobile combustion		953.6578
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		946.5268
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			29,854.589
2.1	Indirect emissions from imported electricity	location-based approach	29,854.5890
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000
Category 3: Indirect GHG emissions from transportation			1,564.836
3.1	Emissions from upstream transport and distribution for goods	Top 10 significant raw materials; auxiliary materials (chemicals)	501.8360
3.2	Emissions from Downstream transport and distribution for goods	NS	
3.3	Emissions from Employee commuting	Parking permits	1,057.4718
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	Air, high-speed rail, railway travel	5.5279
Category 4: indirect GHG emissions from products used by organization			627,239.409
4.1	Emissions from Purchased goods	1. Top 10 significant raw materials; auxiliary materials (chemicals) 2. Electricity, fuels, treated water	626,982.2013
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Waste (including transportation) excluding wastewater	257.2075
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	
Category 5: indirect GHG emissions associated with the use of products from the organization			9,394.571
5.1	Emissions or removals from the use stage of the product	NS	
5.2	Emissions from downstream leased assets	NS	
5.3	Emissions from end of life stage of the product	NS	
5.4	Emissions from investments	Electricity, gasoline and diesel for 5 subsidiaries	9,394.5709

*5 subsidiaries: Htc & Solar Tech Service Limited; Solar Green Materials Technology Co., Ltd.; Solar International Technology (HK) Limited; Solar Chemical Applied Material Technology (KunShan) Co., Ltd.; Forcera Materials Co., Ltd.

*NS: Non significant; N/A: Non available.

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The total emissions were verified in selected branches and representative offices, including but not limited to the following:

Locations	Verification Information
Solar Applied Materials Technology Corp. TTIP Plant No. 1、3, Gongye 3rd Rd., & No.2, Gongye 2nd Rd. Annan Dist., Tainan City 709411, Taiwan (R.O.C.) 光洋應用材料科技股份有限公司科工廠 709411 台灣臺南市安南區工業三路 1、3 號、工業二路 2 號	The Greenhouse Gas Emissions with Solar Applied Materials Technology Corp. TTIP Plant for Year 2021 was verified, including direct GHG emissions 656.039 tCO ₂ e, and indirect GHG emissions from imported energy 10,912.563 tCO ₂ e.
Solar Applied Materials Technology Corp. ESTP Plant No. 16、20、22, Gong 1st Rd., Liuying Dist., Tainan City 736006, Taiwan (R.O.C.) 光洋應用材料科技股份有限公司環科廠 736006 台灣臺南市柳營區工一路 16、20、22 號	The Greenhouse Gas Emissions with Solar Applied Materials Technology Corp. ESTP Plant for Year 2021 was verified, including direct GHG emissions 7,300.206 tCO ₂ e, and indirect GHG emissions from imported energy 3,343.400 tCO ₂ e.
Solar Applied Materials Technology Corp. Solar Park No.1、2、3、3-1、3-2、3-3、3-5、3-6, Sec.2 Huanyuan E .Rd., Liuying Dist., Tainan City 736006 Taiwan (R.O.C.) 光洋應用材料科技股份有限公司光科園區 736006 台灣臺南市柳營區環園東路二段 1、2、3、3-1、 3-2、3-3、3-5、3-6 號	The Greenhouse Gas Emissions with Solar Applied Materials Technology Corp. Solar Park for Year 2021 was verified, including direct GHG emissions 2,281.546 tCO ₂ e, and indirect GHG emissions from imported energy 15,598.626 tCO ₂ e.

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