





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

臺灣 臺南市

安南區

工業三路1號

709411

Holds Statement No:

GHGEV 766038

<u>Verification opinion statement</u>

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 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 11,403.508 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 30,526.792 tonnes of CO₂ equivalent.
- 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 for the year 2022 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 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO2e
Category 1: Direct GHG emissions and removals			11,403.508
1.1	Stationary combustion		9,694.0974
1.2	Mobile combustion		721.3906
1.3			0.0000
1.4			988.0199
1.5	Land use, land use change and forestry	N/A	-
	emissions in tonnes of CO ₂ e from biomass	,	0.0000
Category 2: Indirect GHG emissions from imported energy			30,526.792
2.1	Indirect emissions from imported electricity	location-based approach	30,526.7918
2.2	Indirect emissions from imported energy (steam,		
	heating, cooling and compressed air)		0.0000
Category 3: Indirect GHG emissions from transportation			1,145.973
3.1	Emissions from upstream transport and distribution for goods	Top 10 significant raw materials; auxiliary materials (chemicals)	199.6815
3.2	Emissions from Downstream transport and distribution for goods	NS	
3.3	Emissions from Employee commuting	Based on questionnaire	930.9481
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	Air, high-speed rail, railway, MRT travel	15.3433
Category 4: indirect GHG emissions from products used by organization			197,565.803
4.1	Emissions from Purchased goods	1.Top 10 significant raw materials; auxiliary materials (chemicals) 2.Electricity, fuels, treated water	197,433.9274
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Waste (incl. transportation) excluding wastewater	131.8755
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			9,393.292
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	9,393.2921

^{*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.

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^{*}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:

Location

Verification Information

Solar Applied Materials Technology Corp. TTIP Plant No. $1 \cdot 3$, 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

喜灣

臺南市

安南區

工業三路1、3號、工業二路2號

709411

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

臺灣

臺南市

柳營區

工一路 16、20、22 號

736006

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

臺灣

臺南市

柳答原

環園東路二段1、2、3、3-1、3-2、3-3、3-5、3-6號

736006

The Greenhouse Gas Emissions with Solar Applied Materials Technology Corp. TTIP Plant for Year 2022 was verified,

including direct GHG emissions 507.298 tCO₂e, and indirect GHG emissions from imported energy 11,016.369 tCO₂e.

The Greenhouse Gas Emissions with Solar Applied Materials Technology Corp. ESTP Plant for Year 2022 was verified, including direct GHG emissions 8,559.515 tCO₂e, and indirect GHG emissions from imported energy 3,464.376 tCO₂e.

The Greenhouse Gas Emissions with Solar Applied Materials Technology Corp. Solar Park for Year 2022 was verified, including direct GHG emissions 2,336.695 tCO₂e, and indirect GHG emissions from imported energy 16,046.046 tCO₂e.

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