



# 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 766039

### 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, validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Solar Applied Materials Technology Corp. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 5,668.040 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 27,274.046 tonnes of CO<sub>2</sub> equivalent.
- Solar Applied Materials Technology Corp. 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

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Verification 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 2023-01-01 to 2023-12-31 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 2023 is not published by Taiwan government so far, the emission factor used for electricity is 0.495 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			<b>5,668.040</b>
1.1	Stationary combustion		3,627.9993
1.2	Mobile combustion		629.3429
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		1,410.6975
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			<b>27,274.046</b>
2.1	Indirect emissions from imported electricity	location-based approach	27,274.0456
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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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 2023-01-01 to 2023-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				<b>1,221.403</b>
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method Top 10 stocked significant raw materials; auxiliary materials (chemicals)	Materials: 14,919 tonne 1,830,944 tkm	290.2497
3.3	Emissions from Employee commuting	Use the Distance-based method Based on personnel information	4,029,393 pkm	885.9122
3.5	Emissions from Business travels	Use the Distance-based method Air, high-speed rail, railway, MRT travel	662 trips	45.2413
Category 4: indirect GHG emissions from products used by organization				<b>142,890.901</b>
4.1	Emissions from Purchased goods	1.Materials: Use the Distance-based method Top 10 consumed significant raw materials; auxiliary materials (chemicals) 2.Energy & Fuels: Use the Average-data method Electricity, fuels, treated water	Materials: 11,805 tonne Electricity: 55,099 MWh Diesel and gasoline: 240 kL Natural gas: 1,482 km <sup>3</sup> Treated water: 343 M <sup>3</sup>	142,788.0507
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method Waste (incl. transportation) excluding wastewater	2,692 tonne 4,323,886 tkm	102.8504
Category 5: indirect GHG emissions associated with the use of products from the organization				<b>7,739.279</b>
5.4	Emissions from investments	Investment-specific method Electricity, gasoline and diesel for *4 subsidiaries  *4 subsidiaries: <u>Htc &amp; Solar Tech Service Limited</u> ; <u>Solar Green Materials Technology Co., Ltd.</u> ; <u>Solar International Technology (HK) Limited</u> ; <u>Solar Chemical Applied Material Technology (KunShan) Co., Ltd.</u>	Electricity: 12,064 MWh Diesel and gasoline: 145 kL	7,739.2788

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy (cat.2) were verified in the selected plants, including but not limited to the following:

Location	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 台灣臺南市安南區 工業三路 1、3 號、工業二路 2 號 709411	The Greenhouse Gas Emissions with the Solar Applied Materials Technology Corp. TTIP Plant for Year 2023 was verified, including direct GHG emissions 769.758 tCO <sub>2</sub> e, and indirect GHG emissions from imported energy 10,448.184 tCO <sub>2</sub> 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 台灣臺南市柳營區 工一路 16、20、22 號 736006	The Greenhouse Gas Emissions with the Solar Applied Materials Technology Corp. ESTP Plant for Year 2023 was verified, including direct GHG emissions 3,254.122 tCO <sub>2</sub> e, and indirect GHG emissions from imported energy 3,239.012 tCO <sub>2</sub> e.
Solar Applied Materials Technology Corp. Solar Park Area A 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 台灣臺南市柳營區環園東路二段 1 號 A 區、2、3、3-1、3- 2、3-3、3-5、3-6 號 736006	The Greenhouse Gas Emissions with the Solar Applied Materials Technology Corp. Solar Park for Year 2023 was verified, including direct GHG emissions 1,644.160 tCO <sub>2</sub> e, and indirect GHG emissions from imported energy 13,586.850 tCO <sub>2</sub> e.

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