

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
台南市
安南區
工業三路1號
709411

Holds Statement No: GHGEV 820861

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 as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Solar Applied Materials Technology Corp. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 5,938.271 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 28,722.096 tonnes of CO₂ 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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The Greenhouse Gas Emissions Verification activities 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 2024-01-01 to 2024-12-31 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 of year 2024 is 0.474 kgCO_{2e} per kWh.

EMISSIONS		Notes	tonnes CO _{2e}
Category 1: Direct GHG emissions and removals			5,938.271
1.1	Stationary combustion		4,203.4410
1.2	Mobile combustion		659.9702
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		1,074.8598
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO _{2e} from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			28,722.096
2.1	Indirect emissions from imported electricity	location-based approach	28,722.0958
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 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				1,294.137
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method Top 10 stocked significant precious , non-precious metals and auxiliary materials (chemicals)	Materials: 17,685.67 tonne 4,265,143.85 tkm	390.0341
3.3	Emissions from Employee commuting	Use the Distance-based method Based on personnel information	Motorcycle 2,086,044 pkm Car 5,221,384 pkm	798.8419
3.5	Emissions from Business travels	Use the Distance-based method Air, high-speed rail, railway, MRT travel and taxi	2,328 trips	105.2613
Category 4: indirect GHG emissions from products used by organization				227,617.589
4.1	Emissions from Purchased goods	1.Materials: Use the Distance-based method Top 10 consumed significant precious , non-precious metals and auxiliary materials (chemicals) 2.Energy & Fuels: Use the Average-data method Electricity, fuels, tap water	Materials: 19,186.07 tonne Electricity: 60,595,139 kWh Diesel and gasoline: 256.25 kL Natural gas: 931.57 kM ³ Tap water: 416,866 M ³	227,403.4903
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method Waste (incl. transportation) excluding wastewater	5,486.22 tonne 139,652,164.1 tkm	214.0986
Category 5: indirect GHG emissions associated with the use of products from the organization				7,344.862
5.4	Emissions from investments	Investment-specific method Electricity, gasoline and diesel for *4 subsidiaries *4 subsidiaries: Solar International Technology (HK) Limited ; Solar Green Materials Technology Co., Ltd. ; Solar Chemical Applied Material Technology (KunShan) Co., Ltd. ; Rwei Yang Precision Co., Ltd.	Electricity: 9,292,038.12 kWh Diesel and gasoline: 61.898 kL	7,344.8615

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) 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、3, Gongye 3rd Rd., & No.2, Gongye 2nd Rd. Annan Dist. Tainan City 709411 Taiwan 光洋應用材料科技股份有限公司科工廠 臺灣 台南市 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 2024 was verified, including direct GHG emissions 614.344 tCO ₂ e, and indirect GHG emissions from imported energy 12,040.520 tCO ₂ e.
Solar Applied Materials Technology Corp. ESTP Plant No. 16、20、22, Gong 1st Rd. Liuying Dist. Tainan City 736006 Taiwan 光洋應用材料科技股份有限公司環科廠 臺灣 台南市 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 2024 was verified, including direct GHG emissions 3,369.897 tCO ₂ e, and indirect GHG emissions from imported energy 2,968.810 tCO ₂ 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 光洋應用材料科技股份有限公司光科園區 臺灣 台南市 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 2024 was verified, including direct GHG emissions 1,954.03 tCO ₂ e, and indirect GHG emissions from imported energy 13,712.766 tCO ₂ e.

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