



Opinion Statement



Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Lextar Electronics Corp.
Hsinchu office (T01B)
No. 21, Lixing Rd.
East Dist.
Hsinchu City
300094
Taiwan

隆達電子股份有限公司
新竹辦公室
臺灣
新竹市
科學工業園區
力行路 21 號
300094

Holds Statement No: GHGEV 784539

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 Lextar Electronics 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 171.8659 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 7,545.8268 tonnes of CO₂ equivalent.
- Lextar Electronics 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 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 ₂ e
Category 1: Direct GHG emissions and removals			171.8659
1.1	Stationary combustion		2.5351
1.2	Mobile combustion		0.0000
1.3	Industrial processes (anthropogenic systems)		0.9491
1.4	Fugitive (anthropogenic systems)		168.3817
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			7,545.8268
2.1	Indirect emissions from imported electricity	location-based approach	7,545.8268
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC: N/A	N/A
		Power Purchase Agreements: N/A	N/A
	Indirect emissions from imported electricity	market-based approach	N/A
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				2,421.1352
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method The amount of raw materials is based on the purchase weight	Goods Weight:2,535.1139 tonnes Road transport-trucks (diesel): 76,532.3876 tkm Road transport-commercial truck (gasoline):369.6385 tkm Road transport-commercial trucks (diesel):66,230.4579 tkm Air transport:1,012,733.093 tkm sea transportation:1,190.9459 tkm	1,223.9495
3.2	Emissions from Downstream transport and distribution for goods		Goods Weight:58,818.3600kg Road transport:6,246.5147 tkm Air transport:28,712.5082 tkm sea transportation:1,034.6419 tkm	34.1453
3.3	Emissions from Employee commuting		Buses, tour buses/foreign migrant workers:691,056.8000 pkm Electric motorcycles:56,661.0000 pkm Locomotive: 1,315,713.6000 pkm Electric vehicles: 260,752.8000 pkm Hybrid electric vehicle: 311,370.6000 pkm Automobile: 4,117,349.4000 pkm Bus/company transportation vehicle: 244,866.6000 pkm High-speed rail:84,610.2000 pkm Train:243,537.6000 pkm	733.4628
3.5	Emissions from Business travels	Use the Spend-based method	Aircraft: 1,523,147.0000 pkm Taxi: 11,829.6000 pkm	429.5776
Category 4: indirect GHG emissions from products used by organization				16,318.9213
4.1	Emissions from Purchased goods	Goods: Use the Average-data method Energy & Fuel: Use the Average-data method Raw materials include 40 Chip, 42 Glue (HOT BAR), 42 Glue material, 45 Gold wire, 95 PKG, 53 PCB board, 44 Bracket, 43 Fluorescent powder, M0 consumables, HCL, NaOH, Pure water system-coarse salt, GLG-168 anti-corrosion and anti-scaling agent, Sterilization additive, Ice water treatment agent, N2, 50% H2SO4	Energy used: 15,274,952.9747 kWh Diesel: 955.0000 L Gasoline: 16.6460 L Tap water: 55,154.0902 M ³ Industrial water: 68,961.5502 M ³ Purchase of raw materials: 2,535,113.904 kg	16,222.5266
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method	Incineration treatment: 82.0591 tonnes Physical treatment: 23.0061 tonnes Chemical treatment: 0.1000 tonnes Waste plastic recycling: 18.4900 tonnes Industrial waste: 3,541.0980 tkm Domestic waste: 726.7450 tkm Waste (sewage) water treatment: 112,031.6405 M ³	96.3947

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

Location	Verification Information
Lextar Electronics Corp.(T05) No. 21, Keyi St. Zhunan Township Miaoli County 350402 Taiwan 隆達電子股份有限公司(T05 廠) 臺灣 苗栗縣 竹南鎮 科義街 1 號 350402	The Greenhouse Gas Emissions with Lextar Electronics Corp. (T05 factory) for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 163.5988 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 7,461.7638 tonnes of CO ₂ equivalent.
Lextar Electronics Corp. Hsinchu office (T01B) No. 21, Lixing Rd. East Dist. Hsinchu City 300094 Taiwan 隆達電子股份有限公司 新竹辦公室(T01B) 臺灣 新竹市 科學工業園區 力行路 21 號 300094	The Greenhouse Gas Emissions with Lextar Electronics Corp. (T01B office) for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 8.2672 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 84.0630 tonnes of CO ₂ equivalent.

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