

# bsi.

# 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 784538

### 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 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 194.3521 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 7362.8192 tonnes of CO<sub>2</sub> 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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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			194.3521
1.1	Stationary combustion		2.3953
1.2	Mobile combustion		0.0000
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		191.9568
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			7,362.8192
2.1	Indirect emissions from imported electricity	location-based approach	7,362.8192
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-

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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				978.5077
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method The amount of raw materials is based on the usage weight	Goods Weight: 1,543,154.7014 kg Road transport: 68,164.0398 tkm 17,053.4142 tkm Air transport: 452.1412 tkm	19.4643
3.2	Emissions from Downstream transport and distribution for goods		Goods Weight: 41,701.52 kg Road transport: 3838.5236 tkm Air transport: 15233.0924 tkm	18.1732
3.3	Emissions from Employee commuting	T05 Factory	Buses, tour buses/foreign migrant workers: 350,459.34 pkm Electric motorcycles: 35064.4 pkm Locomotive: 526,311.8 pkm Electric vehicles: 81,699.2 pkm Minibus: 1,816,616.94 pkm Bus/company transportation vehicle: 83,151.2 pkm Train: 74,100.4 pkm	558.4711
		T01B Factory	Electric motorcycles: 162,962.8 pkm Locomotive: 162,962.8 pkm Electric vehicles: 162,962.8 pkm Minibus: 693,717.2 pkm Bus/company transportation vehicle: 150,524 pkm	
3.5	Emissions from Business travels	T05 Factory	Aircraft: 341,303.81 pkm Taxi: 2,201.3 pkm	382.3990
		T01B Factory	Aircraft: 1,013,420.13 pkm Taxi: 10,742.7 pkm	
Category 4: indirect GHG emissions from products used by organization				2,428.0368
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	T05: 14,706,574 kWh T01B: 167,808.00 kWh T05: Diesel 910.00 L T05: Gasoline 7 L T05: 32543.82 m3/tap water T05: 59790.18 m3/industrial water T01B: 2723.00 m3/tap water Purchase of raw materials: 1,543,154.7014 kg	2,349.6923
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method	Incineration treatment: 79.6092ton Physical and chemical treatment: 20.2065 ton Waste plastic recycling: 3.3700 ton Industrial waste: 1,473.0094 tkm Domestic waste: 761.0806 tkm Waste (sewage) water treatment: 85,823.6 m3	78.3445

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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 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 185.3089 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 7,279.7543 tonnes of CO2 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 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 9.0432 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 83.0650 tonnes of CO2 equivalent.

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