





Opinion Statement

Greenhouse Gas Emissions

Verification Opinion Statement

This is to verify that: Radiant Opto-Electronics Corporation

No. 1, Central 6th Rd.

Qianzhen Dist. Kaohsiung City

806011 Taiwan 瑞儀光電股份有限公司

臺灣 高雄市 前鎮區

中六路1號

806011

Holds Statement No:

GHGEV 772328

Verification opinion statement

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 Radiant Opto-Electronics Corporation for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 253.367 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 11,658.032 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 of year 2022 is 0.495 kgCO₂ per kWh.

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

Originally Issue: 2023-07-01 Latest Issue: 2023-07-01

Page: 1 of 3

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Holds Statement No: **GHGEV 772328**

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			253.367
1.1	Stationary combustion		1.0424
1.2	Mobile combustion		20.1184
1.3	Industrial processes(anthropogenic systems)		0.0000
1.4	Fugitive(anthropogenic systems)		232.2064
1.5	Land use, land use change and forestry	N/A	-
Direct e	missions in tonnes of CO ₂ e from biomass		0.0000
Category 2: Indirect GHG emissions from imported energy			11,658.032
2.1	Indirect emissions from imported electricity	location-based	
		approach	11,658.0316
2.2	Indirect emissions from imported energy (steam,		
	heating, cooling and compressed air)		0.0000
Category 3: Indirect GHG emissions from transportation			620.847
3.1	Emissions from upstream transport and	NS	
	distribution for goods		-
3.2	Emissions from Downstream transport and	NS	
	distribution for goods		-
3.3	Emissions from Employee commuting		620.8470
3.4	Emissions from Client and visitor transport	NS	-
3.5	Emissions from Business travels	NS	-
Category 4: indirect GHG emissions from products used by organization			2,138.075
4.1	Emissions from Purchased goods	NS	2,083.1483
4.2	Emissions from Capital goods	NS	-
4.3	Emissions from the disposal of solid and liquid waste		54.9270
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	_

^{*} NS: Non significant; N/A: Non available.

Originally Issue: 2023-07-01 Latest Issue: 2023-07-01

Page: 2 of 3

Holds Statement No: GHGEV 772328

Location

中六路 1 號 806011

Radiant Opto-Electronics Corporation No. 1, Central 6th Rd. Qianzhen Dist. Kaohsiung City 806011 Taiwan 瑞儀光電股份有限公司 臺灣 高雄市 前鎮區

Verification Information

The Greenhouse Gas Emissions with Radiant Opto-Electronics Corporation for the period from 2022-01- 01 to 2022-12-31 were verified, including direct greenhouse gas emissions 253.367 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 11,658.032 tonnes of CO_2 equivalent



Originally Issue: 2023-07-01 Latest Issue: 2023-07-01

Page: 3 of 3

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.