

# 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 772331

### 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 Radiant Opto-Electronics Corporation 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 276.2616 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 9,702.5528 tonnes of CO<sub>2</sub> equivalent.
- Radiant Opto-Electronics Corporation 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 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 of year 2023 is 0.494 kgCO<sub>2</sub> per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			276.2616
1.1	Stationary combustion		0.9121
1.2	Mobile combustion		21.6989
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		253.6506
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			9,702.5528
2.1	Indirect emissions from imported electricity	location-based approach	9,702.5528
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		-

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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				516.4905
3.3	Emissions from Employee commuting	Estimate based on Transportation vehicle between factories	Motorcycle: 4,158,811.2 pkm Automobile: 1,052,065.6 pkm	516.4905
Category 4: indirect GHG emissions from products used by organization				1977.7695
4.1	Emissions from Purchased goods	Use the supplier-specific method Energy & fuel	Electricity: 19,640.7952 MWh gasoline: 9.205 KL diesel: 0.35 KL	1,916.8449
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Waste disposal 122.63 ton waste shipping 23,473.3423 tkm wastewater 39.466 ML	60.9246

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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
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	The Greenhouse Gas Emissions with the Radiant Opto-Electronics Corporation for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 276.2616 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 9,702.5528 tonnes of CO <sub>2</sub> equivalent.



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