

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: HannStar Board Corporation.  
No. 9, Gongye 4th Rd.  
Guanyin Dist.  
Taoyuan City  
328454  
Taiwan

瀚宇博德股份有限公司  
臺灣  
桃園市  
觀音區  
工業四路9號  
328454

Holds Statement No: GHGEV 766685

### 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 HannStar Board Corporation (Guanyin plant) 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 5,952.6845 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 17,682.5906 tonnes of CO<sub>2</sub> equivalent.
- HannStar Board Corporation (Guanyin plant) 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>e per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			5,952.6845
1.1	Stationary combustion		506.4169
1.2	Mobile combustion		46.6213
1.3	Industrial processes (anthropogenic systems)		5,380.4410
1.4	Fugitive (anthropogenic systems)		19.2053
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			17,682.5906
2.1	Indirect emissions from imported electricity	location-based approach	17,682.5906
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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				15.2300
3.5	Emissions from Business travels	Use the Spend-based method, quoted from China Airlines Carbon Footprint Emissions Calculator  (Cross-border business travel only)	Travel by airplane:  15.2300 tonnes of CO <sub>2</sub> e	15.2300

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

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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
HannStar Board Corporation. No. 9, Gongye 4th Rd. Guanyin Dist. Taoyuan City 328454 Taiwan 瀚宇博德股份有限公司 臺灣 桃園市 觀音區 工業四路9號 328454	TheThe Greenhouse Gas Emissions with HannStar Board Corporation (Guanyin plant) for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 5,952.6845 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 17,682.5906 tonnes of CO2 equivalent.  The detailed information of organizational boundaries within verification scope including staff dormitories (3 sites).



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