bsi.



Opinion Statement

Greenhouse Gases Emissions

Verification Opinion Statement

This is to verify that:

Visual Photonics Epitaxy Co., Ltd.

Ping-Jen Site

No.16 Kung Yeh 1st RD., Ping-Jen Industrial Zone,

Ping-Jen City, 324 Taoyuan, Taiwan R.O.C. 全新光電科技股份有限公司

平鎮廠臺灣

324 桃園縣

平鎮市

平鎮工業區工業一路 16 號

Holds Statement No:

GHGEV 847

Verification opinion statement

As a result of carrying out verification procedures, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with the Visual Photonics Epitaxy Co., Ltd. Ping-Jen Site for the period from 01/01/2013 to 31/12/2013 is 8,982.023 tonnes of CO₂ equivalent, including scope 1 emissions 72.858 t CO₂ equivalent and scope 2 emissions 8,909.164 tCO₂ equivalent.
- No material misstatements for the year 2013 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO/CNS 14064-1:2006 and the GHG Validation and Verification Guideline (行政院環保署溫室氣體查驗指引:2010).

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Originally Issue: 30/06/2014

Latest Issue: 30/06/2014

Page: 1 of 2



...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.