Bright LED Electronics Corp.

Greenhouse Gas Inventory Management Measures

Article 1 Purpose

These regulations are specially formulated in order to make the company's greenhouse gas emission inventory and report comply with the principles of relevance, consistency, completeness, transparency and accuracy.

Article 2 Scope of application

All relevant departments of the company related to greenhouse gas emissions, data collection, calculation, report preparation and verification operations.

Article 3 Definitions

1. Greenhouse Gases (GHG)：
   GHG Refers to carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), nitrogen trifluoride (NF3) and others announced by the central competent authority.
2. Greenhouse gas emission sources (hereinafter referred to as emission sources)：
   Units or processes that directly or indirectly emit greenhouse gases into the atmosphere
3. Greenhouse gas emissions (hereinafter referred to as emissions)：
   Refers to the total amount obtained by multiplying the amount of various greenhouse gases emitted from emission sources by the warming potential of each substance, expressed in carbon dioxide equivalent (CO2e).
4. Carbon dioxide equivalent：

For comparing the radiative efficiency of a greenhouse gas relative to carbon dioxide. In general calculations, a specific greenhouse gas's emission quantity is multiplied by its global warming potential."

Article 4 Organization Authorities and Responsibilities（Appendix I Sustainability Management Organization Chart）

1. Sustainable Management/Chairperson: Approval of the inventory and report of greenhouse gas emissions.
2. Sustainable Management/Environmental Project Team/Chief Sustainability Officer: Review of the inventory and report of greenhouse gas emissions, serving as the point of communication for external stakeholders regarding greenhouse gas emission results.
3. Sustainable Management/Environmental Project Team/Head of Operations Management: Coordinate the greenhouse gas activity data and inventory submitted by the examine personnel from various departments.
4. Sustainable Management/Environmental Project Team/Heads of respective functional departments and examine personnel: Responsible for collecting greenhouse gas activity data, calculating emissions, and preparing documents and reports.
5. Sustainable Management/Environmental Project Team/Verification Team: Conduct verification work after the completion of the inventory report.

Article 5 Organizational boundaries

According to the Financial Supervisory Commission's "Pathway for Sustainable Development of Listed Companies," it is required to include both our company and the subsidiaries in the consolidated financial statements.

Article 6 Types of Greenhouse Gas Emissions

At the beginning of each year, the heads of respective functional departments and examine personnel conduct an inventory of the greenhouse gas emissions types emitted by the company in the previous year. The documents are then submitted to the head of operations management for review and subsequently forwarded to the Chief Sustainability Officer for approval.

Article 7 Greenhouse gas emission source identification and emission calculation

1. Setting and Adjusting the Reference Year:
   (1) The reference year is set as the fiscal year starting from 2024, when the inventory operation begins.
   (2) The adjustment of the reference year is carried out based on the following principles:
      (2.1) when there is a transfer of ownership or control of an emission source, the emissions in the reference year should be investigated.
      (2.2) When there is a change in the calculation method that significantly affects the calculation of greenhouse gas emissions data, the emissions in the reference year should be adjusted accordingly, and the adjustment should be applied retrospectively.
      (2.3) Adjustments to the emissions in the reference year should be applied retrospectively, allowing the company to make specific adjustments for significant changes.
2. Definition of Greenhouse Gas Emission Sources：

   At the beginning of each year, the heads of respective functional departments and examine personnel conduct an inventory and scope definition of the company's emissions sources for the previous year. The documents are then submitted to the head of operations management for review and subsequently forwarded to the Chief Sustainability Officer for approval. The scope definition follows the principles outlined in the "Guidelines for Greenhouse Gas Emissions Inventory Operations" by the Environmental Protection Administration, categorizing greenhouse gases into three scopes:
   (1) Scope 1: Direct greenhouse gas emissions. This refers to emissions that occur from on-site processes or facilities, such as emissions from factory boilers, process operations using fossil fuels, emissions generated from raw materials, emissions from transportation vehicles using fossil fuels, and emissions from refrigerants and cooling equipment.
   (2) Scope 2: Indirect greenhouse gas emissions from energy consumption. This includes emissions resulting from the use of purchased electricity or steam.
   (3) Scope 3: Other indirect greenhouse gas emissions. This category includes greenhouse gas emissions generated from business activities that are not directly owned or controlled by the company. Examples include emissions from leased assets, outsourced activities, employee commuting, business travel, transportation and distribution activities along the value chain, and other indirect emissions.

3. Data collection:
   (1) The heads of respective functional departments and examine personnel are responsible for filling in the data quality status of all emission sources in the company.
   (2) A written description is provided for the original data sources and management methods (source explanation) of each emission source. If a particular emission source has more than

one data source, the data quantity and corresponding management method (source explanation) should also be recorded.

(3) Regarding the greenhouse gas inventory-related documents of the company, once they are completed, filled out, and approved, they are submitted for storage and verification by the Chief Sustainability Officer. Only the head of operations management is authorized to make changes to the data, while other departments are allowed to view the documents at a supervisor level. This control is implemented to prevent unauthorized modifications.

4. Quantification of emissions

At the beginning of each year, the emissions of each emission source for the previous year are calculated based on the inventory data and greenhouse gas emission coefficients. When conducting the calculations, the following points should be taken into consideration:

(1) Unit Conversion: Before performing the calculations, it is advisable to convert the raw data into consistent units, such as kilograms or metric tons.

(2) Collection and Selection of Emission Coefficients: For the selection of emission coefficients, reference can be made to the EPA's published table of greenhouse gas emission coefficients. If there are changes in the emission coefficient data for a particular year, adjustments should be made and recorded in the corresponding coefficient field.

(3) Application of Calculation Methodology: Currently, emission calculations primarily employ the emission coefficient method, which involves multiplying the fuel consumption by the emission coefficient. For other greenhouse gases such as CH4 and N2O, in addition to calculating their emissions, their emissions should be multiplied by the "IPCC Global Warming Potential" to express them as carbon dioxide equivalents (CO2e).

(4) Summation and Separate Listing of Emissions: The emissions for each scope should be summed up, and the emissions of individual emission sources should be listed separately in the inventory.

Article 8 Annual Greenhouse Gas Emissions Inventory

At the beginning of each year, the greenhouse gas emissions are inventoried and calculated using the greenhouse gas emission calculation sheet. The results of the emission calculations are then used to create the greenhouse gas emissions inventory for the previous year. The inventory is archived, printed, and submitted to the head of the Environmental Project Team/Operations Management for review. After the review, it is presented to the Chief Sustainability Officer for approval. Finally, it is submitted to the Chairman of the Sustainability Management for final approval.

Article 9 Greenhouse Gas Inventory Report

The head of the Environmental Project Team/Operations Management creates the inventory in accordance with CNS 14064-1 and the requirements of the Greenhouse Gas Inventory Protocol. After reviewing the inventory, it is submitted to the Chief Sustainability Officer for further examination. Finally, it is presented to the Chairman of the Sustainability Management for approval.

Article 10 Verification of Greenhouse Gas Emissions Inventory Operation

1. Internal Verification: The verification team conducts an internal verification plan, execution, documentation, and tracking on an annual basis and fills out relevant forms. The on-site verification procedure is as follows:

(1) Verification personnel collect objective evidence through various methods such as interviews, document reviews, and observations of relevant site operations and conditions.

(2) Information obtained through interviews is supplemented with other methods such as observation, measurement, and record review to confirm the accuracy of the information.

(3) Objective evidence collected by the audited unit that does not comply with the requirements should be recorded on the relevant forms, and the audited unit should be notified to make corrections.

(4) The audited unit should make corrections within seven days for any non-compliance, and the results of the corrections should be provided to the head of the Environmental Project Team/Operations Management for uniform amendments to the greenhouse gas inventory and greenhouse gas report.

2. External Verification: When necessary, the Chief Sustainability Officer may submit an application, which, upon approval by the Chairman, allows for the engagement of a reputable external verification organization to conduct the verification process.

Article 11 Document Preservation and Management

The company is required to retain and maintain supporting documentation for the design, development, and maintenance of the greenhouse gas inventory to facilitate verification. The related documents and records of the greenhouse gas inventory should be kept for a minimum of six years to be available for inspection by regulatory authorities.

Article 12 Implementation and Amendment

This regulation will come into effect after being approved by the chairman of the board of directors, and it will also be the same when it is revised.

This measure was enacted on November 01, 2022.

Appendix I

Sustainability Management Organizational Chart