

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Taiwan Benefit Company  
5F.  
No. 208, Ruiguang Rd.  
Neihu Dist.  
Taipei City  
114673  
Taiwan

彬台科技股份有限公司  
臺灣  
台北市  
內湖區  
瑞光路 208 號  
5 樓  
114673

Holds Statement No: GHGEV 796503

### 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 Taiwan Benefit Company 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 34.1978 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 93.0254 tonnes of CO<sub>2</sub> equivalent.
- Taiwan Benefit Company 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

Originally Issue: 2024-09-19

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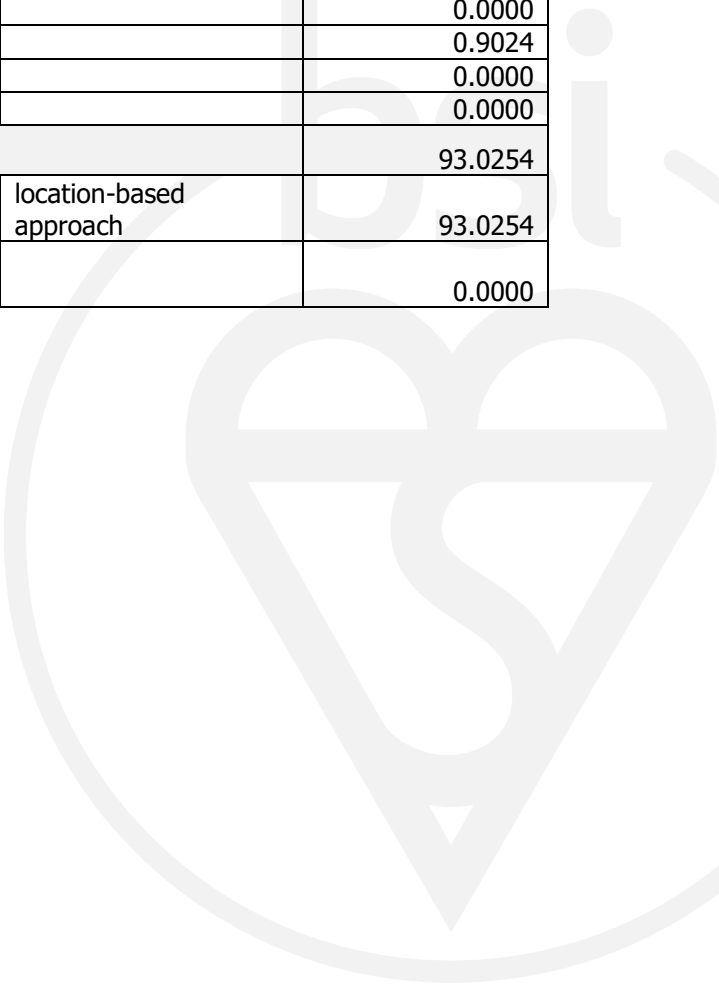
The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly 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.

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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			34.1978
1.1	Stationary combustion		0.0391
1.2	Mobile combustion		33.2563
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		0.9024
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			93.0254
2.1	Indirect emissions from imported electricity	location-based approach	93.0254
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000



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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				53.5209
3.5	Emissions from Business travels	Use the Distance-based method	Transport Service of Electric Multiple Unit(EMU) 271.6 pkm Taiwan High Speed Rail 2,101.4 KgCO <sub>2</sub> e Airplane(ICA0 Carbon Emissions Calculator (ICEC)) 22,934 KgCO <sub>2</sub> e Hotel 861 Room per night	53.5209



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Location	Verification Information
Taiwan Benefit Company 5F. No. 208, Ruiguang Rd. Neihu Dist. Taipei City 114673 Taiwan 彬台科技股份有限公司 臺灣 台北市 內湖區 瑞光路 208 號 5 樓 114673	The Greenhouse Gas Emissions with Taiwan Benefit Company for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 34.1978 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 93.0254 tonnes of CO <sub>2</sub> equivalent.

The 2 branches and 1 factory of Taiwan Benefit Company are included.  
涵蓋彬台科技股份有限公司共 2 個分部及 1 個工廠



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