

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: HD Renewable Energy Co., Ltd.
5F.
No. 35, Dexion W. Rd.
Shilin Dist.
Taipei City
111046
Taiwan

泓德能源科技股份有限公司
臺灣
台北市
士林區
德行西路 35 號
5 樓
111046

Holds Statement No: GHGEV 801938

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 HD Renewable Energy Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 119.3744 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 288.5087 tonnes of CO₂ equivalent.
- HD Renewable Energy Co., Ltd. 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 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 2024-01-01 to 2024-12-31 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 for the year 2024 is not published by Taiwan government so far, the emission factor used for electricity is 0.494 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			119.3744
1.1	Stationary combustion		0
1.2	Mobile combustion		108.9145
1.3	Industrial processes (anthropogenic systems)		0
1.4	Fugitive (anthropogenic systems)		10.4599
1.5	Land use, land use change and forestry		0
Direct emissions in tonnes of CO ₂ e from biomass			0
Category 2: Indirect GHG emissions from imported energy			288.5087
2.1	Indirect emissions from imported electricity	location-based approach	288.5087
		Power Purchase Agreements:	144,024.0000 kWh
	Indirect emissions from imported electricity	market-based approach	217.3609
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-

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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 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				367.1536
3.3	Emissions from Employee commuting		Train: 93,000.0000 pkm MRT: 59,500,0000 passengers High-speed rail: 2,715.0000 kgCO ₂ e Bus: 83,150,0000 pkm Automobile: 647,600.0000 pkm Locomotive: 406,050.0000 pkm	155.4860
3.5	Emissions from Business travels	Use the Spend-based method	High-speed rail:19,085.7500 kgCO ₂ e Train: 21,313.0559 pkm Bus: 787.1000 pkm MRT:341 passengers Taxi: 27,694.6300 pkm Car Rental: 104,313.5714 pkm Self-driving car: 100,762.000 pkm Foreign Airline: 1,442,277.3400 pkm Domestic Airline: 8,228.6700 pkm	211.6676

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Location	Verification Information
HD Renewable Energy Co., Ltd. 5F. No. 35, Dexing W. Rd. Shilin Dist. Taipei City 111046 Taiwan 泓德能源科技股份有限公司 臺灣 台北市 士林區 德行西路 35 號 5 樓 111046	The Greenhouse Gas Emissions with HD Renewable Energy Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 119.3744 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 288.5087 tonnes of CO ₂ equivalent.

The 8 offices of HD Renewable Energy Co., Ltd. are included.
共查證涵蓋泓德能源科技股份有限公司總公司共 8 個辦公室據點。



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