



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the HD Renewable Energy Co., Ltd. 2025Y GHG Report produced by HD Renewable Energy Co., Ltd., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the HD Renewable Energy Co., Ltd. 2025Y GHG Report produced by HD Renewable Energy Co., Ltd., covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Chapman Lin
Independent Reviewer	Chuan Liu
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-06-22
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in HD Renewable Energy Co., Ltd., This 3 rd party Verification Opinion has been prepared for HD Renewable Energy Co., Ltd., only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by HD Renewable Energy Co., Ltd., is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 801941 Dated 2026-06-22.



Verification Engagement

Organization	HD Renewable Energy Co., Ltd., 泓德能源科技股份有限公司
Responsible party	HD Renewable Energy Co., Ltd., 泓德能源科技股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	• Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: HD Renewable Energy Co., Ltd., is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		HD Renewable Energy Co., Ltd. 泓德能源科技股份有限公司 5F., No. 35, Dexing W. Rd., Shilin Dist., Taipei City 111046, Taiwan 111046 台北市士林區德行西路 35 號 5 樓
Organizations GHG Report containing GHG Statement		泓德能源科技股份有限公司 2025 年溫室氣體盤查報告書 泓德能源科技股份有限公司 2025 年溫室氣體盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		A comprehensive green electricity solution includes engineering, management, smart power services, energy storage and charging products, on-site maintenance services, and livestock management services. 全方位綠電解決方案包含工程、管理、智慧電力服務與儲能充電產品案場維運服務、養殖管理服務
Reporting Boundary	Direct GHG emissions (Scope 1)	- Mobile combustion - Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	Not significant
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Employee commuting (Includes only high-speed rail, trains, metro, intercity bus, cars, and motorcycles) - Business travels (Includes only high-speed rail, trains, metro, intercity bus, cars, motorcycles, airplane, and taxi)
	Indirect GHG emissions from products used by organization (Scope 3)	Not significant
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	152.7804
Indirect emissions from imported energy (Scope 2) - Location Based	671.3906
Indirect GHG emissions from transportation (Scope 3)	325.8614
Total (location based)	1,150.0324



Appendix A

Location	Address
台北總公司	台北市士林區德行西路 35 號 5 樓及 33 號 5 樓
台北經貿辦公室	台北市士林區德行西路 35 號 3 樓
台北經貿辦公室(董事長室)	台北市士林區德行西路 37 號 7 樓
台北宏普辦公室	台北市士林區德行西路 7 號 9 樓
台北仰德辦公室	台北市士林區中山北路六段 88 號 6 樓及 7 樓
台中亞太雲端辦公室	台中市北區台灣大道二段 360 號 5 樓及 12 樓
台中大雅倉庫	台中市大雅區雅琇七路 20 號
台南實德安南工廠	台南市安南區工業六路 38 號
台南星源辦公室	台南市七股區龍山里 11 鄰龍山 215 之 60 號
台南佳里辦公室	台南市佳里區佳興里佳里興 260 之 1 號
台南學甲辦公室	台南市學甲區和平路 151 號
台南學甲宿舍	台南市學甲區中正路 363 號
高雄辦公室	高雄市新興區民生一路 56 號 3 樓之 8
澎湖辦公室	澎湖縣馬公市惠民新村 21 號