



# Opinion Statement



## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: **TECO Electric & Machinery Co., LTD.**  
5F  
No. 19-9, San Chong Rd.  
Nan-Kang Dist.  
Taipei City  
115601  
Taiwan

東元電機股份有限公司  
台灣  
台北市  
南港區  
三重路 19-9 號  
5 樓  
115601

Holds Statement No: **GHGEV 765600**

### 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, validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with **TECO Electric & Machinery Co., Ltd.** 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 2,103.2579 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 15,572.1545 tonnes of CO<sub>2</sub> equivalent.
- **TECO Electric & Machinery 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

Originally Issue: 2024-04-30

Latest Issue: 2024-04-30

Page: 1 of 4

...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.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.

Verification 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 for the year 2023 is not published by Taiwan government so far, the emission factor used for electricity is 0.495 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			2,103.2579
1.1	Stationary combustion		1,341.8543
1.2	Mobile combustion		185.7854
1.3	Industrial processes (anthropogenic systems)		5.3351
1.4	Fugitive (anthropogenic systems)		570.2832
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			15,572.1545
2.1	Indirect emissions from imported electricity	location-based approach	15,572.1545
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

Originally Issue: 2024-04-30

Latest Issue: 2024-04-30

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.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.

BSI Taiwan is a subsidiary of British Standards Institution.

## Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-31 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				734.1538
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method with weights summary of top 65% procurements	3,823,396.1433 tkm	734.1538
Category 4: indirect GHG emissions from products used by organization				211,341.7242
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Goods upstream 23,054.4181 MT Electricity 257,029,491 kWh Stationary gasoline 13.0000 L Stationary diesel 79,637.0400 L Stationary NG 541,508.0000 M <sup>3</sup> Stationary LPG 34,880.9100 kg Mobile diesel 43,587.1000 L Mobile gasoline 29,858.8700 L	211,149.5530
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Waste transportation 168,560.3510 tkm D1801 1344.5940 MT D1701 22.4300 MT D1799 21.3600 MT D2601 9.5500 MT D2527 14.3900 MT E0222 0.7000 MT Waste water 71,0840.0000 M <sup>3</sup>	192.1712

Statement No: GHGEV 765600

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy (cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
TECO Electric & Machinery Co., LTD. Headquarter 5F, No. 19-9, San Chong Rd, Nan-Kang Dist. Taipei City, 115601 Taiwan (R.O.C.) 東元電機股份有限公司總公司 115601 臺灣台北市南港區三重路 19-9 號 5 樓	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., LTD. Headquarter for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 4.0132 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 1,242.5240 tonnes of CO2 equivalent.
TECO Electric & Machinery Co., LTD. Zhongli Plant No. 11, Andong Rd., Zhongli Dist. Taoyuan City, 320023 Taiwan (R.O.C.) 東元電機股份有限公司中壢廠 320023 台灣桃園市中壢區安東路 11 號	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., LTD. Zhongli Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 1,313.2154 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 12,604.6407 tonnes of CO2 equivalent.
TECO Electric & Machinery Co., LTD. Guanyin Plant No. 1568-1, Sec. 1, Zhongshan Rd., Guanyin Dist. Taoyuan City, 328012 Taiwan (R.O.C.) 東元電機股份有限公司觀音廠(含 7 個營業站所) 328012 台灣桃園市觀音區中山路一段 1568 之 1 號	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., LTD. Guanyin Plant (include Guanyin Plant III and 7 HA Operation Sites) for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 105.3292 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 653.1938 tonnes of CO2 equivalent.
TECO Electric & Machinery Co., LTD. Guanyin Plant II No. 6, Guojian 1st Rd., Guanyin Dist. Taoyuan City, 328453 Taiwan (R.O.C.) 東元電機股份有限公司觀音二廠 328453 台灣桃園市觀音區國建一路 6 號	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., LTD. Guanyin Plant II for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 97.7229 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 116.7487 tonnes of CO2 equivalent.
TECO Electric & Machinery Co., LTD. Hukou Plant No. 15, Zhonghua Rd., Hukou Township Hsinchu County, 303035 Taiwan (R.O.C.) 東元電機股份有限公司湖口廠 303035 台灣新竹縣湖口鄉中華路 15 號	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., LTD. Hukou Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 390.3692 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 898.9098 tonnes of CO2 equivalent.
TECO Electric & Machinery Co., LTD. Tamsui Plant No. 9, Xingren Rd., Tamsui Dist., New Taipei City 251031, Taiwan (R.O.C.) 東元電機股份有限公司淡水廠 251031 台灣新北市淡水區興仁路 9 號	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., LTD. Tamsui Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 196.1159 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 56.1375 tonnes of CO2 equivalent.

Originally Issue: 2024-04-30

Latest Issue: 2024-04-30

Page: 4 of 4

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.  
Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.