

# bsi.

# Opinion Statement



## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: TESEN Electric & Machinery Co., LTD.  
Guanyin plant  
No. 1568-1, Sec. 1, Zhongshan Rd.  
Guanyin Dist.  
Taoyuan City  
328012  
Taiwan

東勝電氣股份有限公司觀音廠  
臺灣  
桃園市  
觀音區  
中山路一段 1568-1 號  
328012

Holds Statement No: GHGEV 765607

### 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 TESEN 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 5,637.3416 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 1,964.3208 tonnes of CO<sub>2</sub> equivalent.
- TESEN 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

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Page: 1 of 5

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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			5,637.3416
1.1	Stationary combustion		26.6524
1.2	Mobile combustion		9.4942
1.3	Industrial processes (anthropogenic systems)		19.7562
1.4	Fugitive (anthropogenic systems)		5,581.4388
1.5	Land use, land use change and forestry	N/A	0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass		N/A	0.0000
Category 2: Indirect GHG emissions from imported energy			1,964.3208
2.1	Indirect emissions from imported electricity	location-based approach	1,964.3208
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	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				41.5005
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 1,570.0659 tonnes Road transport: 76,995.4331 tkm	41.5005
Category 4: indirect GHG emissions from products used by organization				14,585.0107
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Total Goods Weight : 1,570.0659 tonnes 鐵鈹素材 : 207.7750 tonnes 螺絲 : 0.7415 tonnes 線材 : 1.7872 tonnes 銅加工 : 2.0748 tonnes 電子電控 : 9.5723 tonnes 電子另件 : 34.7918 tonnes 塑膠射出 : 50.6328 tonnes 塑膠其他 : 5.0220 tonnes 鈹金其他 : 175.9963 tonnes 鈹金加工 : 263.1035 tonnes 絕緣 : 32.9321 tonnes 國內 ODM : 73.8080 tonnes 馬達 : 123.0445 tonnes 紙箱 : 38.0201 tonnes 其他 : 66.2778 tonnes 冷凍另件 : 322.6021 tonnes 石化 : 139.8910 tonnes CKD(電子電控) : 21.9932 tonnes LPG : 15,198.5000 L Gasoline : 68.3000 L Diesel : 3,525.0000 L Electricity : 3,968,324.9000 Kwh	14,556.1514

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EMISSIONS		Notes	AUP Item(s)	tonnes CO <sub>2</sub> e
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method	<b>General wastes</b> D-0901(有機性汚泥) : 1.9000 tonnes D-1801(事業廢棄物) : 69.4400 tonnes Land transportation : 1.7456 tkm <b>Recycled wastes</b> 廢鐵 : 38.440 tonnes 廢紙 : 191.020 tonnes 廢銅 : 4.5220 tonnes 廢鋁 : 10.8970 tonnes 廢塑膠 : 15.5900 tonnes 木材 : 244.7400 tonnes Land transportation : 12.9714 tkm	28.8593

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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
TESEN Electric & Machinery Co., LTD. Guanyin plant No. 1568-1, Sec. 1, Zhongshan Rd. Guanyin Dist. Taoyuan City 328012 Taiwan 東勝電氣股份有限公司觀音廠 臺灣 桃園市 觀音區 中山路一段 1568-1 號 328012	The Greenhouse Gas Emissions with TESEN Electric & Machinery Co., LTD. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 5,637.3416 tonnes of CO2 equivalent and indirect greenhouse gas emissions from imported energy 1,964.3208 tonnes of CO2 equivalent.

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Page: 5 of 5

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