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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 816855**

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 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 2,279.6 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 15,001.4 tonnes of CO₂ 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: 2025-04-29

Latest Issue: 2025-04-29

Page: 1 of 4

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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.
- According to the intended purpose, the emission factor for electricity 0.494 kgCO₂e per kWh is adopted to quantify indirect greenhouse gas emissions from imported energy

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			2,279.6
1.1	Stationary combustion		1,216.5
1.2	Mobile combustion		214.8
1.3	Industrial processes (anthropogenic systems)		5.3
1.4	Fugitive (anthropogenic systems)		843.0
1.5	Land use, land use change and forestry		0.0
Direct emissions in tonnes of CO ₂ e from biomass			0.0
Category 2: Indirect GHG emissions from imported energy			15,001.4
2.1	Indirect emissions from imported electricity	location-based approach	15,001.4
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0

Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-31 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				812.1
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Transportation 4,601,134.9 tkm	812.1
Category 4: indirect GHG emissions from products used by organization				74,537,533.4
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Purchased goods 1,690,846.9 tonnes Electricity 30,367.2 MWh Fuel 193.6 KL Natural gas 513.8 KM ³	74,537,334.6
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Waste disposal 2,355.4 tonnes Waste water treatment 85,884.7 M ³ Waste transportation 171,878.2 tkm	198.8

Originally Issue: 2025-04-29

Latest Issue: 2025-04-29

Page: 3 of 4

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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
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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 3.9 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 1,064.3 tonnes of CO ₂ equivalent.
TECO Electric & Machinery Co., Ltd. Engineering Projects 5F, No. 19-9, Sanchong Rd., Nangang Dist. Taipei City, 115601, Taiwan 東元電機股份有限公司工程處專案 115601 臺北市南港區三重路 19-9 號 5 樓	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., Ltd. Engineering Projects for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 59.8 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 176.0 tonnes of CO ₂ equivalent.
TECO Electric & Machinery Co., Ltd. Zhongli Plant No. 11, Andong Rd., Zhongli Dist., Taoyuan City 320023, Taiwan 東元電機股份有限公司中壢廠 320023 桃園市中壢區復興里安東路 11 號	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., Ltd. Zhongli Plant for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 1,357.8 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 12,090.5 tonnes of CO ₂ equivalent.
TECO Electric & Machinery Co., Ltd. Guanyin Plant (include 7 service centers) No. 1568, Sec. 1, Zhongshan Rd., Guanyin Dist. Taoyuan City 328012, Taiwan 東元電機股份有限公司觀音廠(含 7 家電站) 328012 桃園市觀音區金湖里中山路 1 段 1568 號	The Greenhouse Gas Emissions with the TECO Electric & Machinery Co., Ltd. Guanyin Plant (include 7 service centers) for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 108.5 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 636.9 tonnes of CO ₂ 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 85.5 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 122.3 tonnes of CO ₂ 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 530.0 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 874.2 tonnes of CO ₂ 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 134.1 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 37.3 tonnes of CO ₂ equivalent.

Originally Issue: 2025-04-29

Latest Issue: 2025-04-29

Page: 4 of 4

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