



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 765604**
Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with **TECO Electric & Machinery Co., LTD.** Guanyin plant for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 11,196.338 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 2,635.751 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 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 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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Verification Information

The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			11,196.338
1.1	Stationary combustion		45.2666
1.2	Mobile combustion		11.8084
1.3	Industrial processes (anthropogenic systems)		26.8508
1.4	Fugitive (anthropogenic systems)		11,112.4123
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			2,635.751
2.1	Indirect emissions from imported electricity	location-based approach	2,635.751
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-
Category 3: Indirect GHG emissions from transportation			50.765
3.1	Emissions from upstream transport and distribution for goods	Domestic land transport only	50.7653
3.2	Emissions from Downstream transport and distribution for goods	NS	
3.3	Emissions from Employee commuting	NS	
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	NS	
Category 4: indirect GHG emissions from products used by organization			19,502.906
4.1	Emissions from Purchased goods	Screen the raw materials whose purchase cost are in the top 60% ; also include the electricity, LPG and fuel	19,487.1140
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Solid waste handed over to a third party for disposal	15.7916
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

* NS: Non significant; N/A: Non available.

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

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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. Guanyin plant for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 11,196.338 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2,635.751 tonnes of CO ₂ equivalent.

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