

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Taiwan Benefit Company  
5F  
No. 208, Ruiguang Rd.  
Neihu Dist.  
Taipei City  
114673  
Taiwan

彬台科技股份有限公司  
臺灣  
台北市  
內湖區  
瑞光路 208 號  
5 樓  
114673

Holds Statement No: GHGEV 796501

### 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 Taiwan Benefit Company for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 21.475 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 75.023 tonnes of CO<sub>2</sub> 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 of year 2022 is 0.495 kgCO<sub>2</sub> per kWh.

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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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 <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>21.475</b>
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		21.4752
1.3	Industrial processes(anthropogenic systems)		0.0000
1.4	Fugitive(anthropogenic systems)		0.0000
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
<b>Category 2: Indirect GHG emissions from imported energy</b>			<b>75.023</b>
2.1	Indirect emissions from imported electricity	location-based approach	75.0227
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	-
<b>Category 3: Indirect GHG emissions from transportation</b>			<b>31.343</b>
3.1	Emissions from upstream transport and distribution for goods	NS	
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	Estimated based on business travel expenses (domestic and international), and the carbon emissions estimate include flights from airport to airport, and the business accommodation.	31.3426

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

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Location	Verification Information
<p>Taiwan Benefit Company 5F No. 208, Ruiguang Rd. Neihu Dist. Taipei City 114673 Taiwan 彬台科技股份有限公司 臺灣 台北市 內湖區 瑞光路 208 號 5 樓 114673</p>	<p>The Greenhouse Gas Emissions with Taiwan Benefit Company for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 21.475 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 75.023 tonnes of CO<sub>2</sub> equivalent.</p>



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