



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: King Polytechnic Engineering Co., Ltd.
5F.
No. 210, Ruiguang Rd.
Neihu Dist.
Taipei City
114673
Taiwan

攀邦國際科技工程股份有限公司
臺灣
台北市
內湖區
瑞光路 210 號
5 樓
114673

Holds Statement No: GHGEV 796511
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 as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with King Polytechnic Engineering 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 7.0569 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 146.9568 tonnes of CO₂ equivalent.
- King Polytechnic Engineering 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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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 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 of year 2023 is 0.494 kgCO₂ per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			7.0569
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		3.7455
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		3.3114
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			146.9568
2.1	Indirect emissions from imported electricity	location-based approach	146.9568

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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 ₂ e
Category 3: Indirect GHG emissions from transportation				17.2838
3.5	Emissions from Business travels	Use the Spend-based method	High speed rail: 11,104.71kgCO ₂ e Hotel: 1,607.1 kgCO ₂ e Airplane: 4,572kgCO ₂ e	17.2838

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Location	Verification Information
King Polytechnic Engineering Co., Ltd. 5F. No. 210, Ruiguang Rd. Neihu Dist. Taipei City 114673 Taiwan 擎邦國際科技工程股份有限公司 臺灣 台北市 內湖區 瑞光路 210 號 5 樓 114673	The Greenhouse Gas Emissions with King Polytechnic Engineering Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 7.0569 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 146.9568 tonnes of CO ₂ equivalent.

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