

# 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

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

Holds Statement No: GHGEV 796512

### 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 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 6.7356 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 137.2190 tonnes of CO<sub>2</sub> 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

Originally Issue: 2025-06-18

Latest Issue: 2025-06-18

Page: 1 of 4

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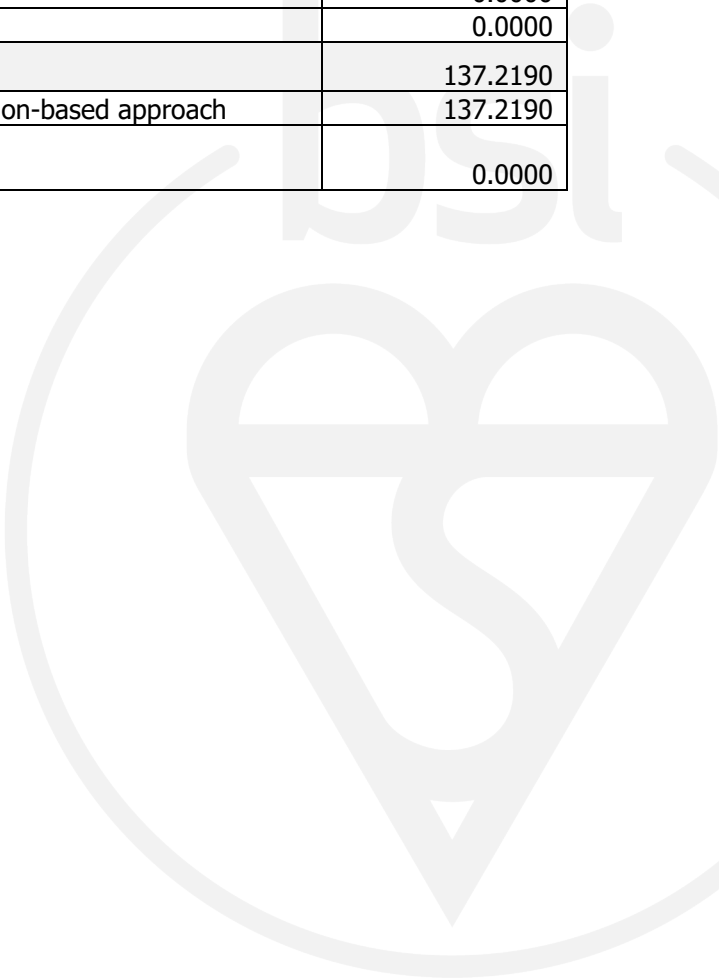
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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- 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.
- The emission factor for electricity of year 2024 is 0.474 kgCO<sub>2</sub>e per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			6.7356
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		2.5209
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		4.2147
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			137.2190
2.1	Indirect emissions from imported electricity	location-based approach	137.2190
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000



Originally Issue: 2025-06-18

Latest Issue: 2025-06-18

Page: 2 of 4

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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 2024-01-01 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 <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				71.9593
3.5	Emissions from Business travels	TAXI, Automobile, TRA train: Use the Distance-based method THSR travel: THSR carbon footprint of passenger transport between stations. Business air travel (flights): ICAO Carbon Emissions Calculator (ICEC). Hotel accommodation: Greenview Hotel Footprinting Tool	TAXI: 18,374.68 pkm Automobile: 347,622.37 pkm TRA train: 10,088.7 pkm THSR: 18,552.45 kgCO <sub>2</sub> e Business air travel(flights): 818 kgCO <sub>2</sub> e Hotel accommodation: 9,623.6 kgCO <sub>2</sub> e	71.9593
Category 4: indirect GHG emissions from products used by organization				28.8470
4.1	Emissions from Purchased goods	Energy, Fuel & Tap Water: Use the Average-data method	Imported electricity: 289.4916 MWh Gasoline: 1.0666 kL Tap water: 0.3723 km <sup>3</sup>	28.8470

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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	<p>The Greenhouse Gas Emissions with King Polytechnic Engineering Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 6.7356 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 137.2190 tonnes of CO<sub>2</sub> equivalent.</p> <p>The detailed information of organizational boundaries within verification scope as the following: 5F, No. 206, 208, 210 &amp; 212 , Ruiguang Rd., Neihu Dist., Taipei City 114673, Taiwan 9F, No. 36 , Ruihu St., Neihu Dist., Taipei City 114673, Taiwan</p>



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