



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: HD Renewable Energy Co., Ltd.
28F-2 & 3
No. 213, Chaofu Rd.
Xitun Dist., Taichung City 407609
Taiwan

泓德能源科技股份有限公司
臺灣
西屯區
朝富路 213 號
28 樓之 2、之 3
407609

Holds Statement No: GHGEV 766030

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 HD Renewable Energy Co., Ltd. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 147.410 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 110.938 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2021-01-01 to 2021-12-31 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 2021 is not published by Taiwan government so far, the emission factor used for electricity is 0.502 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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The greenhouse gas emissions information reported by the organization for the period from 2021-01-01 to 2021-12-31 is as follows:

| EMISSIONS | | Notes | tonnes CO ₂ e |
|--|--|---|--------------------------|
| Category 1: Direct GHG emissions and removals | | | 147.4101 |
| 1.1 | Stationary combustion | | 0.0000 |
| 1.2 | Mobile combustion | | 134.1114 |
| 1.3 | Industrial processes(anthropogenic systems) | | 0.0000 |
| 1.4 | Fugitive(anthropogenic systems) | | 13.2987 |
| 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 | | | 110.9375 |
| 2.1 | Indirect emissions from imported electricity | location-based approach | 110.9375 |
| 2.2 | Indirect emissions from imported energy (steam, heating, cooling and compressed air) | N/A | - |
| Category 3: Indirect GHG emissions from transportation | | | 97.6581 |
| 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 | Estimate based on employee personnel information | 65.1708 |
| 3.4 | Emissions from Client and visitor transport | NS | |
| 3.5 | Emissions from Business travels | Estimated based on business travel expenses(domestic) | 32.4873 |

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

| Location | Verification Information |
|--|--|
| HD Renewable Energy Co., Ltd. Taichung Headquarter 28F-2&3, No. 213, Chaofu Rd., Xitun Dist. Taichung City 407609, Taiwan 泓德能源科技股份有限公司 台中總公司 台中市西屯區朝富路 213 號 28 樓之 2、之 3 | The Greenhouse Gas Emissions with HD Renewable Energy Co., Ltd. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 147.410 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 110.938 tonnes of CO ₂ equivalent. |
| HD Renewable Energy Co., Ltd. Taipei Office 5F., No. 35, Dexing W. Rd., Shilin Dist. Taipei City 111046, Taiwan 泓德能源科技股份有限公司 台北辦公室 台北市士林區德行西路 35 號 5 樓 | |
| HD Renewable Energy Co., Ltd. Hsinchu Office 5F.-7, No. 65, Gaotie 7th Rd., Zhubei City Hsinchu County 302058, Taiwan 泓德能源科技股份有限公司 新竹辦公室 新竹縣竹北市高鐵七路 65 號 5 樓之 7 | |
| HD Renewable Energy Co., Ltd. Daya Warehouse 1F., No. 20, Yaxiu 7th Rd., Daya Dist. Taichung City 428015, Taiwan 泓德能源科技股份有限公司 大雅倉庫 台中市大雅區雅秀七路 20 號 1 樓 | |
| HD Renewable Energy Co., Ltd. Xuejia Office No. 151, Heping Rd., Xuejia Dist. Tainan City 726002, Taiwan 泓德能源科技股份有限公司 學甲辦公室 台南市學甲區和平路 151 號 | |
| HD Renewable Energy Co., Ltd. Jiali Warehouse No. 260-1, Jialixing, Jiali Dist. Tainan City 722012, Taiwan 泓德能源科技股份有限公司 佳里倉庫 台南市佳里區佳里興 260 之 1 號 | |

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| Location | Verification Information |
|---|--------------------------|
| HD Renewable Energy Co., Ltd. Hualien Office 2F., No. 6, Zhaofeng Rd., Fenglin Township Hualien County 975002, Taiwan 泓德能源科技股份有限公司 花蓮辦公室 花蓮縣鳳林鎮兆豐路 6 號 2 樓 | |
| HD Renewable Energy Co., Ltd. Penghu Office No. 21, Huimin New Residential Quarter Magong City, Penghu County 880008, Taiwan 泓德能源科技股份有限公司 澎湖辦公室 澎湖縣馬公市惠民新村 21 號 | |

