

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Ezconn Corporation  
13F  
No. 27-8, Sec. 2, Zhongzheng E. Rd.  
Tamsui Dist.  
New Taipei City  
251401  
Taiwan

光紅建聖股份有限公司  
臺灣  
新北市  
淡水區  
中正東路二段 27-8 號  
13 樓  
251401

Holds Statement No: GHGEV 798183

### 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, validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Ezconn Corporation for the period from 2022-01-01 to 2022-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 106.0792 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 1,880.5168 tonnes of CO<sub>2</sub> equivalent.
- Ezconn Corporation 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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Verification 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 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.

| EMISSIONS  |  | Notes                   | tonnes CO <sub>2</sub> e |
|--|--|-------------------------|--------------------------|
| Category 1: Direct GHG emissions and removals                |  |                         | 106.0792                 |
| 1.1  | Stationary combustion  |                         | 0.0261                   |
| 1.2  | Mobile combustion  |                         | 17.2708                  |
| 1.3  | Industrial processes (anthropogenic systems)   |                         | 0.0508                   |
| 1.4  | Fugitive (anthropogenic systems)   |                         | 88.7315                  |
| 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      |  |                         | 1,880.5168               |
| 2.1  | Indirect emissions from imported electricity   | location-based approach | 1,880.5168               |
| 2.2  | Indirect emissions from imported energy (steam, heating, cooling and compressed air) |                         | 0.0000                   |

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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 2022-01-01 to 2022-12-31.
- 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 |
|--|-----------------------------------|---|---|--------------------------|
| <b>Category 3: Indirect GHG emissions from transportation</b>                |                                   |   |   | <b>163.3042</b>          |
| 3.3  | Emissions from Employee commuting | Use the Distance-based method   | Motorcycle:<br>961,454.12 pkm<br>Automobile:<br>268,071.80 pkm<br>Bus:<br>248,989.00 pkm  | 145.7672                 |
| 3.5  | Emissions from Business travels   | Use the Spend-based method  | Aircraft:<br>0.244 tonCO <sub>2</sub> e<br>High Speed Rail<br>17.293 tonCO <sub>2</sub> e | 17.5370                  |
| <b>Category 4: indirect GHG emissions from products used by organization</b> |                                   |   |   | <b>377.7946</b>          |
| 4.1  | Emissions from Purchased goods    | Use Average-data method. Upstream emissions of fuel and purchased electricity & tap water | Detailed in the Verification Report   | 377.7946                 |

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| Location   | Verification Information  |
|--|---|
| Ezconn Corporation<br>13F<br>No. 27-8, Sec. 2, Zhongzheng E. Rd.<br>Tamsui Dist.<br>New Taipei City<br>251401<br>Taiwan<br>光紅建聖股份有限公司<br>臺灣<br>新北市<br>淡水區<br>中正東路二段 27-8 號<br>13 樓<br>251401 | The Greenhouse Gas Emissions with Ezconn Corporation for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 106.0792 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 1,880.5168 tonnes of CO <sub>2</sub> equivalent. |

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