bsi.

By Royal Charter

Opinion Statement

Greenhouse Gases Emissions
Verification Opinion Statement

This is to verify that:

ENRESTEC INC.
No.25, Yongxiang Rd.
Fangliao Township
Pingtung County 940
Taiwan (R.O.C.)

環拓科技股份有限公司
臺灣
屏東縣
枋寮鄉
永翔路 25 號

Holds Statement No: GHGEV 1016

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 ENRESTEC INC. for the period from 01/01/2014 to 31/12/2014 is 9,583.504 tonnes of CO_2 equivalent, including scope 1 emissions 7,746.979 tonnes of CO_2 equivalent and scope 2 emissions 1,836.525 tonnes of CO_2 equivalent.
- The Greenhouse Gas Emission intensity is 0.2079888500 tCO_2e per tonnes of steam over the same period.
- No material misstatements for the year 2014 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO/CNS 14064-1:2006.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Originally Issue: 21/10/2015 Latest Issue: 21/10/2015

bsi.

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

Statement No: GHGEV 1016

Location	Verification Information
ENRESTEC INC. No.25, Yongxiang Rd. Fangliao Township Pingtung County 940 Taiwan (R.O.C.) 環拓科技股份有限公司 臺灣 屏東縣 枋寮鄉 永翔路 25 號	The Greenhouse Gas Emissions with ENRESTEC INC. for the period from 01/01/2014 to 31/12/2014 is 9,583.504 tonnes of CO_2 equivalent, including scope 1 emissions 7,746.979 tonnes of CO_2 equivalent and scope 2 emissions 1,836.525 tonnes of CO_2 equivalent.

Originally Issue: 21/10/2015 Latest Issue: 21/10/2015

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.