Opinion Statement

Greenhouse Gas Emissions
Verification Opinion Statement

This is to verify that: Enrestec Inc.
No. 25, Yongxiang Rd.
Fangliao Township
Pingtung County
940001
Taiwan

環拓科技股份有限公司
臺灣
屏東縣
枋寮鄉
永翔路 25 號
940001

Holds Statement No: GHGEV 815723

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 Enrestec Inc. 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 9,038.8267 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 4,613.5707 tonnes of CO_2 equivalent.
- Enrestec Inc. 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 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.
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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 kgCO_2e per kWh.

EMISSIONS		Notes	tonnes CO_2e
Category 1: Direct GHG emissions and removals			9,038.8267
1.1	Stationary combustion		1.4369
1.2	Mobile combustion		405.2923
1.3	Industrial processes (anthropogenic systems)		8,625.4777
1.4	Fugitive (anthropogenic systems)		6.6198
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO_2e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			4,613.5707
2.1	Indirect emissions from imported electricity	location-based approach	4,613.5707

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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_2e
Category 3: Indirect GHG emissions from transportation				487.6632
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 16,317 tonnes Road transport:1,459,728 tkm	191.2244
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 12,160.799 tonnes Road transport: 580,072 tkm Air transport: 97 tkm Sea transport: 7,635,855 tkm	296.4388
Category 4: indirect GHG emissions from products used by organization				1,073.3777
4.1	Emissions from Purchased goods	Energy & Fuel	Diesel 137,740.69 l Gasoline 17,620.46 l Electricity: 9,339,212 kWh	1,012.0274
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method	Solid waste 250.24 tonnes Wastewater 33,269 m^3	61.3503

The waste heat exchanger recovers steam from the process without the use of external fuel, therefor the greenhouse gas activity intensity of energy steam sold is 0 kgCO2e per tonnes.

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
Enrestec Inc. No. 25, Yongxiang Rd. Fangliao Township Pingtung County 940001 Taiwan 環拓科技股份有限公司 臺灣 屏東縣 枋寮鄉 永翔路 25 號 940001	The Greenhouse Gas Emissions with Enrestec Inc. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 9,038.8267 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 4,613.5707 tonnes of CO_2 equivalent.

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