



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: ZIG SHENG INDUSTRIAL CO., LTD. 集盛實業股份有限公司
2F, No. 70, Xining N. Rd. 台灣
Datong Dist. 台北市
Taipei City 大同區
103601 西寧北路 70 號 2 樓
Taiwan 103601

Holds Statement No: GHGEV 804144

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 ZIG SHENG INDUSTRIAL CO., LTD. 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 23,882.6048 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 101,061.5811 tonnes of CO₂ equivalent.
- ZIG SHENG INDUSTRIAL 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

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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 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 for the year 2023 is not published by Taiwan government so far, the emission factor used for electricity is 0.495 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.
- The electricity and steam used by DAYUAN Factory district are provided by TA-YUAN COGEN CO., LTD., and the latest emission factor is 0.7667047261 kgCO₂ per kWh and 0.2713104902 tCO₂e per tonne.

| EMISSIONS | | Notes | tonnes CO ₂ e |
|--|--|--|--------------------------|
| Category 1: Direct GHG emissions and removals | | | 23,882.6048 |
| 1.1 | Stationary combustion | | 23,137.6652 |
| 1.2 | Mobile combustion | | 162.3112 |
| 1.3 | Industrial processes (anthropogenic systems) | | 0.0563 |
| 1.4 | Fugitive (anthropogenic systems) | | 582.5721 |
| 1.5 | Land use, land use change and forestry | | 0.0000 |
| Direct emissions in tonnes of CO ₂ e from biomass | | | 0.0000 |
| Category 2: Indirect GHG emissions from imported energy | | | 101,061.5811 |
| 2.1 | Indirect emissions from imported electricity | location-based approach | 100,916.1587 |
| 2.2 | Indirect emissions from imported energy (steam, heating, cooling and compressed air) | district are provided by TA-YUAN COGEN CO., LTD. | 145.4224 |

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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 ₂ e |
|---|--------------------------------|--|--|--------------------------|
| Category 4: indirect GHG emissions from products used by organization | | | | 18,486.5795 |
| 4.1 | Emissions from Purchased goods | Energy & Fuel: Use the Average-data method | Purchased Electricity: 189,995,677.1 kWh | 18,486.5795 |



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

| Location | Verification Information |
|---|---|
| ZIG SHENG INDUSTRIAL CO., LTD. Taipei Office 2F, No. 70, Xining N. Rd., Datong Dist. Taipei City, 103601, Taiwan 集盛實業股份有限公司台北辦事處 103601 台灣台北市 大同區西寧北路 70 號 2 樓 | The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. Taipei Office for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 25.1543 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 74.6232 tonnes of CO ₂ equivalent. |
| KWEI SHAN 1st Factory district No. 60, 60-1, Dongwanshou Rd. Xinling Li, Kweishan Dist. Taoyuan City, 333025, Taiwan 集盛實業股份有限公司龜山一廠 333025 台灣桃園市 龜山區新嶺里東萬壽路 60、60-1 號 | The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. GUISHAN Factory for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 111.9617 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 10,945.7828 tonnes of CO ₂ equivalent. |
| ZIG SHENG INDUSTRIAL CO., LTD. GUANYIN Factory No. 522, Sec. 1, Chenggong Rd., Guanyin Dist., Taoyuan City 328453, Taiwan 集盛實業股份有限公司觀音廠 328453 台灣桃園市觀音區成功路一段 522 號 | The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. GUANYIN Factory for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 14,749.8215 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 26,034.5488 tonnes of CO ₂ equivalent. |
| ZIG SHENG INDUSTRIAL CO., LTD. Third Factory No. 506, Sec. 1, Chenggong Rd., Guanyin Dist. Taoyuan City, 328453, Taiwan 集盛實業股份有限公司第三廠 328453 台灣桃園市觀音區成功路一段 506 號 | The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. Third Factory for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 8,193.6281 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 42,114.4020 tonnes of CO ₂ equivalent. |
| KUAN YIN 4th Factory district No. 2, Ronggong S. Rd., Kuanyin Dist. Taoyuan City, 328453, Taiwan 集盛實業股份有限公司觀音四廠 328453 台灣桃園市觀音區榮工南路 2 號 | The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. GUANYIN FOURTH Factory for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 36.0985 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2,369.8870 tonnes of CO ₂ equivalent. |
| ZIG SHENG INDUSTRIAL CO., LTD. DAYUAN Factory No. 17, Dagong Rd., Dayuan Dist. Taoyuan City, 337053, Taiwan 集盛實業股份有限公司大園廠 台灣桃園市大園區大工路 17 號 | The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. DAYUAN Factory for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 765.6756 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 19,519.9987 tonnes of CO ₂ equivalent. |

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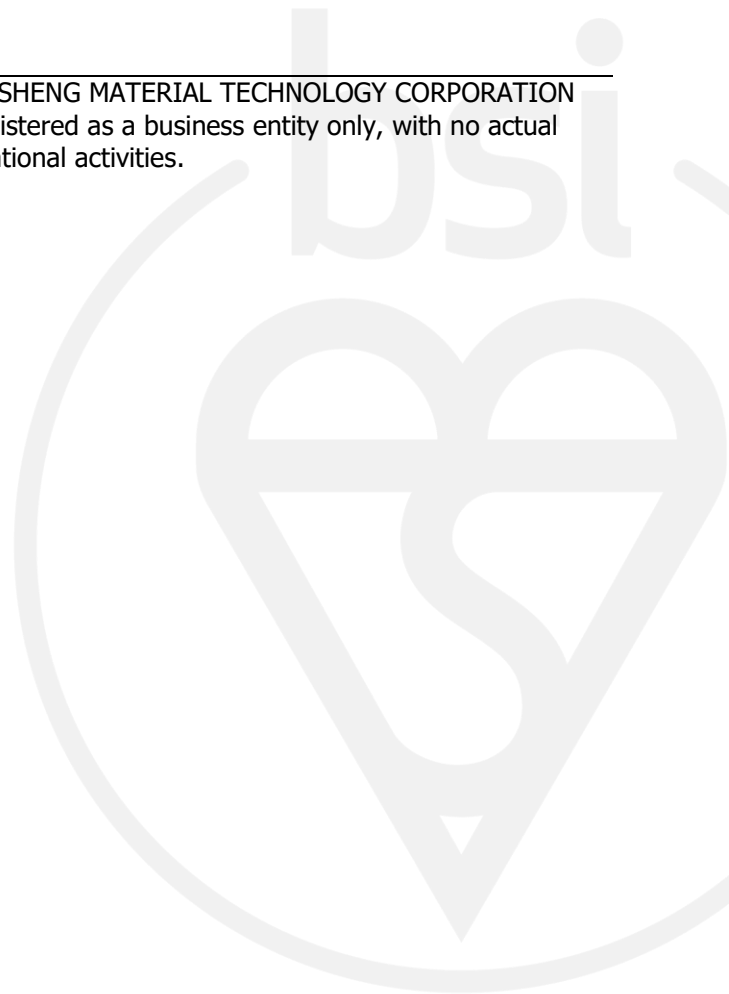
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| Location | Verification Information |
|--|---|
| <p>SUZHOU HONG SHENG TRADING CO., LTD. Room 1106 Sovereign Building,.No.8 Suzhou Avenue West,S.I.P, Suzhou 215021 China 蘇州弘又盛貿易有限公司 215021 蘇州市工業園區蘇州大道西8號 中銀惠龍大廈1106室</p> | <p>The Greenhouse Gas Emissions with the SUZHOU HONG SHENG TRADING CO., LTD. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.2651 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 2.3386 tonnes of CO₂ equivalent.</p> |
| <p>DING SHENG MATERIAL TECHNOLOGY CORPORATION LIMITED No. 520-1, Sec. 1, Chenggong Rd., Guanyin Dist., Taoyuan City 328453, Taiwan</p> | <p>The DING SHENG MATERIAL TECHNOLOGY CORPORATION LIMITED is registered as a business entity only, with no actual operational activities.</p> |
| <p>NICEST INT'L TRADING CORP. Unit 25, 2nd Floor, Nia Mall, Saleufi Street, Apia, Samoa</p> | <p>NICEST INT'L TRADING CORP. is registered as a business entity only, with no actual operational activities.</p> |
| <p>DING SHENG MATERIAL TECHNOLOGY CORPORATION 15852 TANBERRY DR., CHINO HILLS, CA 91709, USA</p> | <p>Ding SHENG MATERIAL TECHNOLOGY CORPORATION is registered as a business entity only, with no actual operational activities.</p> |



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