



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Hota Industrial MFG. Co., Ltd.
No. 12, Keya Rd.
Daya Dist.
Taichung City
428203
Taiwan

和大工業股份有限公司
臺灣
台中市
大雅區
科雅路 12 號
428203

Holds Statement No: **GHGEV 829368**

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 Hota Industrial MFG. Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 2,505.7804 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 34,529.8382 tonnes of CO₂ equivalent.
- Hota Industrial MFG. 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:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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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 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- According to the intended purpose, the emission factor for electricity of year 2024 is 0.474 kgCO₂ per kWh is adopted to quantify indirect greenhouse gas emissions from imported energy.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			2,505.7804
1.1	Stationary combustion		0.5928
1.2	Mobile combustion		345.4105
1.3	Industrial processes (anthropogenic systems)		991.7276
1.4	Fugitive (anthropogenic systems)		1168.0494
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			34,529.8382
2.1	Indirect emissions from imported electricity	location-based approach	34,529.8382
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 2024-01-01 to 2024-12-31.
- 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 3: Indirect GHG emissions from transportation				1,156.1330
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method The amount of raw materials is based on the purchase weight	Land transport activity data: 6,769,947.0218 tkm Total weight of goods: 29,148,278.0000 kg	886.8631
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 19,099,556.0100 kg Road transport: 1,948,453.1400 tkm	255.2474
3.5	Emissions from Business travels	Use the Distance-based method Employee business trip mileage (self-driving business trips)	Automobile: 121,935.5000 pkm	14.0226
Category 4: indirect GHG emissions from products used by organization				77,983.0451
4.1	Emissions from Purchased goods	Goods: Use the Average-data method Energy & Fuel: Use the Average-data method Raw materials include Alloy Steel-Straight Bar Steel	Electricity: 72,847,760.0000 kWh Diesel: 101,400.6021 Liter Gasoline: 31,713.3800 Liter Purchase of raw materials: 29,148,278.0000 kg	77,889.2070
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method Use the Distance-based method Solid waste	Incineration waste: 229.6300 tonnes Total transport ton-kilometers: 21,296.5400 tkm	93.8382

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Statement No: **GHGEV 829368**

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

Location	Verification Information
Hota Industrial MFG. Co., Ltd. Central Taiwan Science Park Branch No. 12, Keya Rd. Daya Dist. Taichung City 428203 Taiwan 和大工業股份有限公司中科分公司 臺灣 台中市 大雅區 科雅路 12 號 428203	The Greenhouse Gas Emissions with Hota Industrial MFG. Co., Ltd. Central Taiwan Science Park Branch for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 391.0197 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 7,390.2288 tonnes of CO ₂ equivalent.
Hota Industrial MFG. Co., Ltd. Ta-Li Plant No. 115 & No. 129, Renhua Road Dali Dist. Taichung City 412039 Taiwan 和大工業股份有限公司大里廠 臺灣 台中市 大里區 仁化路115、129號 412039	The Greenhouse Gas Emissions with Hota Industrial MFG. Co., Ltd. Ta-Li Plant for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 684.6325 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 4,579.1054 tonnes of CO ₂ equivalent.
Hota Industrial MFG. Co., Ltd. Chiayi Branch No. 16 & No. 18, Dapumeiyuanqu 5th Rd. Dalin Township Chiayi County 622011 Taiwan 和大工業股份有限公司嘉義廠 臺灣 嘉義縣 大林鎮 大埔美園區五路16、18號 622011	The Greenhouse Gas Emissions with Hota Industrial MFG. Co., Ltd. Chiayi Branch for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 1,430.1282 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 22,560.5040 tonnes of CO ₂ equivalent.

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和大工業股份有限公司
臺灣
台中市
大雅區
科雅路 12 號
428203

Holds Statement No: GHGEV 809960

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 the Central Taiwan Science Park Branch, Ta-Li Plant and Chiayi Branch of Hota Industrial MFG. 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 2,706.3717 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 40,622.6475 tonnes of CO₂ equivalent.
- The Central Taiwan Science Park Branch, Ta-Li Plant and Chiayi Branch of Hota Industrial MFG. 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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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 kgCO₂ per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			2,706.3717
1.1	Stationary combustion		1458.4561
1.2	Mobile combustion		416.0206
1.3	Industrial processes (anthropogenic systems)		0.0008
1.4	Fugitive (anthropogenic systems)		831.8942
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			40,622.6475
2.1	Indirect emissions from imported electricity	location-based approach	40,622.6475
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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 3: Indirect GHG emissions from transportation				1,231.3619
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Road transport: 7,392,729.29 tkm	968.4475
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Road transport: 1,892,272,896 tkm	247.8878
3.5	Emissions from Business travels	Use the Distance-based method	Automobile: 130,666.1pkm	15.0266
Category 4: indirect GHG emissions from products used by organization				8,154.6972
4.1	Emissions from Purchased goods	Energy: Use the Average-data method	Imported energy: 82,232,080 kWh	8,001.1814
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Industrial Waste: 414.831 tonnes Transportation: 23,647.414 tkm	153.5158

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
Hota Industrial MFG. Co., Ltd. Central Taiwan Science Park Branch No. 12, Keya Rd. Daya Dist. Taichung City 428203 Taiwan 和大工業股份有限公司中科分公司 臺灣 台中市 大雅區 科雅路 12 號 428203	The Greenhouse Gas Emissions with the Central Taiwan Science Park Branch of Hota Industrial MFG. Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 604.0015 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 9,243.7280 tonnes of CO ₂ equivalent.
Hota Industrial MFG. Co., Ltd. Ta-Li Plant No. 115 & No. 129, Renhua Rd. Dali Dist. Taichung City 41278 Taiwan 和大工業股份有限公司大里廠 臺灣 台中市 大里區 仁化路 115 號及 129 號 41278	The Greenhouse Gas Emissions with the Ta-Li Plant of Hota Industrial MFG. Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 832.1927 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 5,963.2123 tonnes of CO ₂ equivalent.
Hota Industrial MFG. Co., Ltd. Chiayi Branch No. 16 & 18, Dapumeiyuanqu 5th Rd. Dalin Township Chiayi County 622011 Taiwan 和大工業股份有限公司嘉義分公司 臺灣 嘉義縣大林鎮 大埔美園區五路 16、18 號 622011	The Greenhouse Gas Emissions with the Chiayi Branch of Hota Industrial MFG. Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 1270.1776 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 25,415.7072 tonnes of CO ₂ equivalent.

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臺灣
台中市
大雅區
科雅路 12 號
428203

Holds Statement No: GHGEV 791794

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 Hota Industrial MFG. Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 2,722.426 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 44,735.972 tonnes of CO₂ equivalent.
- 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 kgCO₂ per kWh.

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 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			2,722.426
1.1	Stationary combustion		1,499.8937
1.2	Mobile combustion		518.5207
1.3	Industrial processes(anthropogenic systems)		0.0010
1.4	Fugitive(anthropogenic systems)		704.0104
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			44,735.972
2.1	Indirect emissions from imported electricity	location-based approach	44,735.9715
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000
Category 3: Indirect GHG emissions from transportation			1,449.006
3.1	Emissions from upstream transport and distribution for goods	Only domestic transfer	1,228.2456
3.2	Emissions from Downstream transport and distribution for goods	Only domestic transfer	209.6563
3.3	Emissions from Employee commuting	NS	
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	Estimated based on business travel expenses(domestic)	11.1038
Category 4: indirect GHG emissions from products used by organization			8,129.832
4.1	Emissions from Purchased goods	Electricity	7,971.1367
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Solid waste only	158.6956
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

* NS: Non significant; N/A: Non available.

Holds Statement No: GHGEV 791794

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

Location	Verification Information
Hota Industrial MFG. Co., Ltd. Central Taiwan Science Park Plant No. 12, Keya Rd. Daya Dist. Taichung City 42881 Taiwan 和大工業股份有限公司中科廠 臺灣 台中市 大雅區 科雅路 12 號 42881	The Greenhouse Gas Emissions with Hota Industrial MFG. Co., Ltd. Central Taiwan Science Park Plant for the year 2022 were verified, including direct greenhouse gas emissions 581.767 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 11,416.284 tonnes of CO ₂ equivalent.
Hota Industrial MFG. Co., Ltd. Ta-Li Plant No. 115 & No. 129, Renhua Rd. Dali Dist., Taichung City 41278 Taiwan 和大工業股份有限公司大里廠 臺灣 台中市 大里區 仁化路 115 號及 129 號 41278	The Greenhouse Gas Emissions with Hota Industrial MFG. Co., Ltd. Ta-Li Plant for the year 2022 were verified, including direct greenhouse gas emissions 801.693 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 6,963.116 tonnes of CO ₂ equivalent.
Hota Industrial MFG. Co., Ltd. Chiayi Branch No. 16、18, 5th Rd. Dapumei Park Chiayi County 62255 Taiwan 和大工業股份有限公司嘉義分公司 臺灣 嘉義縣 大埔美園區 五路 16、18 號 62255	The Greenhouse Gas Emissions with Hota Industrial MFG. Co., Ltd. Chiayi Branch for the year 2022 were verified, including direct greenhouse gas emissions 1,338.966 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 26,356.572 tonnes of CO ₂ equivalent.

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