



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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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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