



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Chia Hsin Cement Corporation
and its subsidiaries
No.96, Sec. 2, Zhongshan N. Rd.
Zhongshan Dist.
Taipei City 104418
Taiwan

嘉新水泥股份有限公司暨子公司
臺灣
台北市
中山區
中山北路二段 96 號
104418

Holds Statement No: GHGEV 804525

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, validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Chia Hsin Cement Corporation and its subsidiaries 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 972.7627 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 7,015.3239 tonnes of CO₂ equivalent.
- Chia Hsin Cement Corporation and its subsidiaries 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 activities are performed 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.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			972.7627
1.1	Stationary combustion		459.0451
1.2	Mobile combustion		80.5456
1.3	Industrial processes (anthropogenic systems)		0.3520
1.4	Fugitive (anthropogenic systems)		432.8200
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			7,015.3239
2.1	Indirect emissions from imported electricity	location-based approach	7,015.3239
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 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				369.1500
3.3	Emissions from Employee commuting	Distance-based method: Use questionnaires and the total number of employees to estimate total emissions	The total number of people surveyed: 400 Motorcycle: 435,240 pkm Electric motorcycle: 65,422 pkm Bus: 328,054 pkm MRT: 23,312 rides Car: 837,546 pkm Railway: 36,555 pkm High speed rail: 19,989 pkm	242.1086
3.5	Emissions from Business travels	Fuel-based method: private car used for business Distance-based method: taxi, airplane, Taiwan High Speed Rail and travel in Japan (bus, shinkansen, railway and metro)	Gasoline: 28,932.2969 litre Diesel: 1,152.8600 litre Taxi: 22,017.7073 pkm Airplane: 442,669 pkm High Speed Rail: 77,032,188 pkm Travel in Japan (bus, shinkansen, railway and metro): 6,475.56 pkm	127.0414
Category 4: indirect GHG emissions from products used by organization				1,506.9443
4.1	Emissions from Purchased goods	Average-data method: Calculated using water bill and allocation results	Upstream emissions of purchased tap water 172,835 cubic metre	55.0018
4.1	Emissions from Purchased goods	Average-data method	Upstream emissions of purchased electricity and energy Electricity: 12,053,272.1040 kWh Liquefied petroleum gas: 803.5560 litre Natural gas: 211,859 cubic metre Gasoline: 22,666.6111 litre Diesel: 10,728.8096 litre Heavy oil: 136.9 litre	1,298.0634
4.3	Emissions from the disposal of solid and liquid waste	Average-data method: Estimating total waste weight by using waste disposal contract and per capita waste generation data	Solid waste only household garbage: 377,834 kg	153.8791
Category 5: indirect GHG emissions associated with the use of products from the organization				620.0883
5.2	Emissions from downstream leased assets	Direct and indirect emissions from imported energy of 8 locations of downstream leased assets	Electricity: 367,619.8381 kWh Refrigerant: R410a 2.926 kg	199.6251
5.4	Emissions from investments	Direct and indirect emissions from imported energy of 2 sites of Gemcare Maternity Center	Electricity: 811,819.5487 kWh Diesel: 27.2550 Litre Refrigerant: R410a 8.038 kg	420.4632

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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
<div>Chia Hsin Cement Corporation and its subsidiaries No.96, Sec. 2, Zhongshan N. Rd. Zhongshan Dist. Taipei City 104418 Taiwan 嘉新水泥股份有限公司暨子公司 臺灣 台北市 中山區 中山北路二段 96 號 104418</div>	<div>The Greenhouse Gas Emissions with Chia Hsin Cement Corporation and its subsidiaries for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 972.7627 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 7,015.3239 tonnes of CO₂ equivalent.</div> <div>The organization boundary of greenhouse gas inventory of Chia Hsin Cement Corporation and its subsidiaries includes 29 sites including Chia Hsin Cement Corporation, YJ International Corporation, Chia Hsin Property Management & Development Corporation, Jaho Life Plus+ Management Corp., Ltd., Tong Yang Chia Hsin International Corporation, Bluesky Co., Ltd., Chia Sheng Construction Corp, Chuang Neng Technology Co., Ltd., Chia Hsin Green Electricity Corporation, Chia Hsin Business Consulting (Shanghai) Co., Ltd., Shanghai Jia Huan Concrete Co., Ltd., Shanghai Chia Hsin Gang Hui Co., Ltd., Shanghai Chia Peng Healthcare Management Consulting Co., Ltd, Jiapeng Gemcare Maternity (Yangzhou) Co., Ltd, Jiangsu Jiaguo Construction Material & Storage Co., Ltd., Jiangsu Jiaguo Construction Material & Storage Co., Ltd. Changshu Branch, Jiangsu Chia Hsin Real Estate Co., Ltd., CHC Ryukyu COLLECTIVE KK and CHC Ryukyu Development GK.</div> <div>嘉新水泥股份有限公司暨子公司溫室氣體盤查組織邊界包括嘉新水泥股份有限公司、雲嘉國際股份有限公司、嘉新資產管理開發股份有限公司、嘉和健康生活股份有限公司、嘉新國際股份有限公司、嘉北國際股份有限公司、藍鈞股份有限公司、嘉昇建設股份有限公司、創能科技股份有限公司、嘉新綠能電力股份有限公司、嘉新企業管理諮詢（上海）有限公司、上海嘉環混凝土有限公司、上海嘉新港輝有限公司、上海嘉彭健康管理諮詢有限公司、嘉彭母嬰護理(揚州)有限公司、江蘇嘉國建材加工倉儲有限公司、江蘇嘉國建材加工倉儲有限公司常熟分公司、江蘇嘉新置業有限公司、嘉新琉球 COLLECTIVE 株式會社及嘉新琉球開發合同會社等 29 個據點。</div>

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