

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 815603

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 Chia Hsin Cement Corporation and its subsidiaries for the period from 2024-01-01 to 2024-12-31 was verified.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 952.4150 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 6,824.9074 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 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.
- The emission factor for electricity of year 2024 is 0.474 kgCO₂e per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			952.4150
1.1	Stationary combustion		445.6367
1.2	Mobile combustion		73.4400
1.3	Industrial processes (anthropogenic systems)		0.2369
1.4	Fugitive (anthropogenic systems)		433.1014
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			6,824.9074
2.1	Indirect emissions from imported electricity	location-based approach	6,824.9074
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				373.4576
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: 438 Motorcycle: 296,675 pkm Electric motorcycle: 24,205 pkm Bus: 141,725 pkm MRT: 323,000 pkm Car: 381,650 pkm Railway: 22,025 pkm High speed rail: 11,050 pkm	270.8141
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: 21,835.3350 litre Diesel: 534.2720 litre Taxi: 30,915.3110 pkm Airplane: 329,509 pkm High Speed Rail: 2,139.45 kg CO ₂ e Travel in Japan (bus, shinkansen, railway and metro): 6,714.57 pkm	102.6435

Category 4: indirect GHG emissions from products used by organization				1,613.9833
4.1	Emissions from Purchased goods	Average-data method: Calculated using water bill and allocation results	Upstream emissions of purchased tap water 115,861 cubic metre	56.5445
4.1	Emissions from Purchased goods	Average-data method	Upstream emissions of purchased electricity and energy Electricity: 12,321,207.9478 kWh Liquefied petroleum gas: 604.4850 kilograms Natural gas: 205,674 cubic metre Gasoline: 20,999.0670 litre Diesel: 9,831.9226 litre Heavy oil: 177.97 litre	1,384.9515
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: 414,479 kg	172.4873
Category 5: indirect GHG emissions associated with the use of products from the organization				569.7083
5.2	Emissions from downstream leased assets	Direct and indirect emissions from imported energy of 8 locations of downstream leased assets	Electricity: 406,388.0515 kWh Refrigerant: 18,5412 tonne CO ₂ e	209.0220
5.4	Emissions from investments	Direct and indirect emissions from imported energy of 2 sites of Gemcare Maternity Center	Electricity: 721,668.2713 kWh Diesel: 27.2550 Litre Refrigerant: 6.6218 tonne CO ₂ e	360.6863

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
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	<p>The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 952.4150 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 6,824.9074 tonnes of CO₂ equivalent.</p> <p>The organization boundary of greenhouse gas inventory of Chia Hsin Cement Corporation and its subsidiaries includes 28 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, Chia Pei 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, CHC Ryukyu COLLECTIVE KK and CHC Ryukyu Development GK.</p> <p>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、嘉新琉球 COLLECTIVE 株式會社及嘉新琉球開發合同會社等 28 個據點。</p>

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