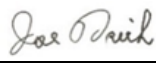




Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Chia Hsin Cement Corporation 2025 GHG Report produced by Chia Hsin Cement Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Chia Hsin Cement Corporation 2025 GHG Report produced by Chia Hsin Cement Corporation, covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Jay Tseng
Independent Reviewer	Chin-Chuan Liu
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-06-12
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Chia Hsin Cement Corporation. This 3 rd party Verification Opinion has been prepared for Chia Hsin Cement Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Chia Hsin Cement Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 815607 2026-06-12 Replaces CFV 815607 2026-04-25



Verification Engagement

Organization	Chia Hsin Cement Corporation and Subsidiaries 嘉新水泥股份有限公司及子公司
Responsible party	Chia Hsin Cement Corporation 嘉新水泥股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Chia Hsin Cement Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Chia Hsin Cement Corporation 嘉新水泥股份有限公司 No.96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104218, Taiwan 104218 台北市中山區中山北路二段 96 號
Organizations GHG Report containing GHG Statement		嘉新水泥 114 年溫室氣體盤查報告書 嘉新水泥 114 年溫室氣體盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		A diversified services business encompassing cement, warehousing and storage, assets management, hospitality, and healthcare.
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Fugitive (anthropogenic systems)
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Employee commuting - Business travel
	Indirect GHG emissions from products used by organization (Scope 3)	- Purchased goods (cover fuels, electricity, tap water) - The disposal of solid and liquid waste (exclusively General waste disposal and transportation)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	- Downstream leased assets(Operationally Influenced Leased Assets) - Investments (exclusively Endorsements/Guarantees provided)
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	948.1995
Indirect emissions from imported energy (Scope 2) - Location Based	6791.7466
Indirect GHG emissions from transportation (Scope 3)	279.8614
Indirect GHG emissions from products used by organization (Scope 3)	1570.0188
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	133.9782
Total (location based)	9,723.8045



Appendix A

Location	Address
嘉新水泥股份有限公司 Chia Hsin Cement Corporation	台北市中山區中山北路二段 96 號 No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
雲嘉國際股份有限公司 YJ International Corporation	台北市中山區中山北路二段 96 號 No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉新資產管理開發股份有限公司 Chia Hsin Property Management & Development Corporation	台北市中山區中山北路二段 96 號 No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉和健康生活股份有限公司 Jaho Life Plus+ Management Corp., Ltd.	台北市中山區中山北路二段 96 號 9F 9F., No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉和健康生活股份有限公司(餐廳) Collective Elements	台北市中山區中山北路二段 96 號 1F No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉和健康生活股份有限公司(健身房) Fit Collective	台北市中山區中山北路二段 96 號 B1F No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉新國際(股)公司 Tong Yang Chia Hsin International Corporation	台北市中山區中山北路二段 96 號 1F 1F.,No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉北國際(股)公司 Chia Pei International Corporation	台北市中山區中山北路二段 96 號 No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
藍鈞股份有限公司 Bluesky Co., Ltd.	台北市中山區中山北路二段 96 號 No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉昇建設股份有限公司 Chia Sheng Construction Corp	台北市中山區中山北路二段 96 號 No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉新綠能電力股份有限公司 Chia Hsin Green Electricity Corporation	台北市中山區中山北路二段 96 號 No. 96, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City
嘉和健康生活股份有限公司(央廚) Central Kitchen	台北市內湖區行愛路 140 巷 21 號 3 樓 3F., No. 21, Ln. 140, Xing'ai Rd., Neihu Dist., Taipei City
嘉北國際(股)公司(台北港一散) Chia Pei International Corporation(Taipei port)	新北市八里區塘里廈竹園 7 之 11 號 No. 7-11, Xiazhuwei, Bali Dist., New Taipei City
嘉新國際(股)公司(基隆港) Tong Yang Chia Hsin International Corporation (Keelung port)	基隆市中山區光華路 59 號 No. 59, Guanghua Rd., Zhongshan Dist., Keelung City
嘉新國際(股)公司(桃園楊梅活動中心) Tong Yang Chia Hsin International Corporation(Yangmei activity center)	桃園市楊梅區益新三街 1 號 1F.2F 1F., No. 1, Yixin 3rd St., Yangmei Dist., Taoyuan City
嘉新國際股份有限公司(台中區營業所) Chia Hsin Cement Corporation(Taichung office)	台中市西屯區台灣大道三段 660 號 13 樓之 5 13F.-5, No. 660, Sec. 3, Taiwan Blvd., Xitun Dist., Taichung City
嘉新國際(股)公司(台中港) Tong Yang Chia Hsin International Corporation (Taichung port)	台中市梧棲區中南一路二段 946 號 No. 946, Sec. 2, Zhongnan 1st Rd., Wuqi Dist., Taichung City
嘉新資產管理開發股份有限公司(高雄辦公室) Chia Hsin Property Management & Development Corporation(Kaohsiung office)	高雄市岡山區嘉新東路 2 之 29 號 1F 1F., No. 2-29, Jiaxin E. Rd., Gangshan Dist., Kaohsiung City
嘉新企業管理諮詢(上海)有限公司	上海市龍吳路 4100 號 No.4100 LongWu Road,Minhang Dist.,Shanghai, China

Chia Hsin Business Consulting(Shanghai)Co.,Ltd	
上海嘉環混凝土有限公司 Shanghai Jia Huan Concrete Co.,Ltd	上海市龙吴路 4100 号 No.4100 LongWu Road,Minhang Dist.,Shanghai, China
上海嘉新港輝有限公司 Shanghai Chia Hsin Gang Hui Co.,Ltd	上海市龍吳路 4100 号 No.4100 LongWu Road,Minhang Dist.,Shanghai, China
上海嘉彭健康管理諮詢有限公司 Shanghai Chia Peng Healthcare Management Consulting Co.,Ltd	上海市龙吴路 4100 号 No.4100 LongWu Road,Minhang Dist.,Shanghai, China
嘉彭母嬰護理(揚州)有限公司 Jiapeng Gemcare Maternity(Yangzhou)Co.,Ltd	江苏省扬州市邗江区兴城西路 58 号 No.58,Xingcheng West Road,Hanjiang Dist.,Yangzhou City,Jiangsu
江苏嘉国建材加工仓储有限公司 Jiangsu Jiaguo Construction Material & Storage Co., Ltd.	镇江市解放路 69 号丹徒物资大厦 6 楼 6F, Dan Tu materials Building, No 69 Jie Fang Road Zhen Jiang
江苏嘉国建材加工仓储有限公司常熟分公司 Jiangsu Jiaguo Construction Material & Storage Co., Ltd.	江苏省常熟市海虞镇海虞村望虞西路 22 号 No. 22 Wangyu west Road, Haiyu village, Haiyu Town, Changshu city, Jiangsu province
嘉新琉球 COLLECTIVE 株式會社 CHC Ryukyu COLLECTIVE KK Jiangsu Chia Hsin Real Estate Co., Ltd.	900-0014 沖繩縣那霸市松尾 2-5-7 900-0014 2-5-7.MATSUO,NAHA CITY,OKINAWA
嘉新琉球開發合同會社 CHC Ryukyu Development GK	900-0014 沖繩縣那霸市松尾 2-5-7 900-0014 2-5-7.MATSUO,NAHA CITY,OKINAWA