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Opinion Statement



Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: ZIG SHENG INDUSTRIAL CO., LTD.
2F, No. 70, Xining N. Rd.
Datong Dist.
Taipei City
103601
Taiwan

集盛實業股份有限公司
台灣
台北市
大同區
西寧北路 70 號 2 樓
103601

Holds Statement No: GHGEV 804148

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 ZIG SHENG INDUSTRIAL 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 31,374.464 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 110,749.859 tonnes of CO₂ equivalent.
- ZIG SHENG INDUSTRIAL 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 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 for the year 2024 is not published by Taiwan government so far, the emission factor used for electricity is 0.494 kgCO₂e 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			31,374.464
1.1	Stationary combustion		30,734.4264
1.2	Mobile combustion		176.4986
1.3	Industrial processes (anthropogenic systems)		5.9291
1.4	Fugitive (anthropogenic systems)		457.6095
1.5	Land use, land use change and forestry		0.00
Direct emissions in tonnes of CO ₂ e from biomass			0.00
Category 2: Indirect GHG emissions from imported energy			110,749.859
2.1	Indirect emissions from imported electricity	location-based approach	110,389.1684
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	district is provided by TA-YUAN COGEN CO., LTD.	360.6909

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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				2,089.487
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 48,628.92 tonne Road transport: 15,950,285.76 tkm	2,089.4874
Category 4: indirect GHG emissions from products used by organization				20,113.425
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method	Purchased Electricity (Taiwan): 205,078.3390 kWh	19,954.1224
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	waste water discharge: 288,070 M ³	159.3027

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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
ZIG SHENG INDUSTRIAL CO., LTD. Taipei Office 2F, No. 70, Xining N. Rd., Datong Dist. Taipei City, 103601, Taiwan 集盛實業股份有限公司台北辦事處 103601 台灣台北市 大同區西寧北路 70 號 2 樓	The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. Taipei Office for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 23.5366 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 71.3237 tonnes of CO ₂ equivalent.
KWEI SHAN 1st Factory district No. 60, 60-1, Dongwanshou Rd. Xinling Li, Kweishan Dist. Taoyuan City, 333025, Taiwan 集盛實業股份有限公司龜山一廠 333025 台灣桃園市 龜山區新嶺里東萬壽路 60、60-1 號	The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. GUISHAN Factory for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 107.1446 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 11,746.7405 tonnes of CO ₂ equivalent.
ZIG SHENG INDUSTRIAL CO., LTD. GUANYIN Factory No. 522, Sec. 1, Chenggong Rd., Guanyin Dist., Taoyuan City 328453, Taiwan 集盛實業股份有限公司觀音廠 328453 台灣桃園市觀音區成功路一段 522 號	The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. GUANYIN Factory for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 13,274.7859 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 28,226.2629 tonnes of CO ₂ equivalent.
ZIG SHENG INDUSTRIAL CO., LTD. Third Factory No. 506, Sec. 1, Chenggong Rd., Guanyin Dist. Taoyuan City, 328453, Taiwan 集盛實業股份有限公司第三廠 328453 台灣桃園市觀音區成功路一段 506 號	The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. Third Factory for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 15,773.7295 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 44,458.8144 tonnes of CO ₂ equivalent.
KUAN YIN 4th Factory district No. 2, Ronggong S. Rd., Kuanyin Dist. Taoyuan City, 328453, Taiwan 集盛實業股份有限公司觀音四廠 328453 台灣桃園市觀音區榮工南路 2 號	The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. GUANYIN FOURTH Factory for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 145.6225 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 3,219.4909 tonnes of CO ₂ equivalent.
ZIG SHENG INDUSTRIAL CO., LTD. DAYUAN Factory No. 17, Dagong Rd., Dayuan Dist. Taoyuan City, 337053, Taiwan 集盛實業股份有限公司大園廠 台灣桃園市大園區大工路 17 號	The Greenhouse Gas Emissions with the ZIG SHENG INDUSTRIAL CO., LTD. DAYUAN Factory for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 2,049.5106 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 23,025.0362 tonnes of CO ₂ equivalent.

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Location	Verification Information
SUZHOU HONG SHENG TRADING CO., LTD. Room 1106 Sovereign Building,.No.8 Suzhou Avenue West,S.I.P, Suzhou 215021 China 蘇州弘又盛貿易有限公司 215021 蘇州市工業園區蘇州大道西8號 中銀惠龍大廈1106室	The Greenhouse Gas Emissions with the SUZHOU HONG SHENG TRADING CO., LTD. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 0.1339 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2.1907 tonnes of CO ₂ equivalent.
DING SHENG MATERIAL TECHNOLOGY CORPORATION LIMITED No. 520-1, Sec. 1, Chenggong Rd., Guanyin Dist., Taoyuan City 328453, Taiwan	The DING SHENG MATERIAL TECHNOLOGY CORPORATION LIMITED is registered as a business entity only, with no actual operational activities.

Note: These companies below have not the GHG emission reported from within the organizational boundary, as they do not have actual operational activities.

1. DING SHENG MATERIAL TECHNOLOGY CORPORATION LIMITED
(No. 520-1, Sec. 1, Chenggong Rd., Guanyin Dist., Taoyuan City 328453, Taiwan)
2. NICEST INT'L TRADING CORP.
(Unit 25, 2nd Floor, Nia Mall, Saleufi Street, Apia, Samoa)
DING SHENG MATERIAL TECHNOLOGY CORPORATION
(15852 TANBERRY DR., CHINO HILLS, CA 91709, USA)



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