



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: KAORI HEAT TREATMENT CO., LTD.
No. 5-2, Jilin N. Rd.
Zhongli Dist.
Taoyuan City
320030
Taiwan

高力熱處理工業股份有限公司
臺灣
桃園市
中壢區
吉林北路 5-2 號
320030

Holds Statement No: GHGEV 818440

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 KAORI HEAT TREATMENT 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 265.7785 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 6,897.5006 tonnes of CO₂ equivalent.
- KAORI HEAT TREATMENT 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.
- The emission factor for electricity in Taiwan is the 2024 factor at 0.474 kgCO_{2e} per kWh.

The emission factor for electricity in 2024 has not yet been published by the Chinese government; therefore, the emission factor used for electricity is the 2022 factor at 0.5856 kgCO_{2e} per kWh, which may result in different greenhouse gas emission estimates.

EMISSIONS		Notes	tonnes CO _{2e}
Category 1: Direct GHG emissions and removals			265.7785
1.1	Stationary combustion		3.5103
1.2	Mobile combustion		111.2644
1.3	Industrial processes (anthropogenic systems)		149.1701
1.4	Fugitive (anthropogenic systems)		1.8337
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO _{2e} from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			6,897.5006
2.1	Indirect emissions from imported electricity	location-based approach	6,897.5006
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				146.3639
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method (Only raw materials from suppliers selected based on 80% of the total annual purchases are included)	Goods Weight: 2,931.1694 tonne Road transport: 238,989.1414 tkm Marine Transport: 236,982.1786 tkm Air transport: 95,141.4314 tkm	146.3639
Category 4: Indirect GHG emissions from products used by organization				8,911.1031
4.1	Emissions from Purchased goods	Goods, Energy & Fuel: Use the Average-data method (Only electricity and fuel, along with raw materials from suppliers selected based on 80% of the total annual purchases, are included)	Electricity: 14,113.3341 MWh Gasoline: 33.3974 kL Diesel: 13.2160 kL LPG: 1.0835 kL Goods: 2,999.4449 tonne	8,911.1031

* The emissions from goods under category 4.1 include the transport stage of ceramic and nickel-based alloy raw materials.

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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 branches and representative offices, including but not limited to the following:

Locations	Verification Information
KAORI HEAT TREATMENT CO., LTD. Headquarters (Zhongli Plant 3) No. 5-2, Jilin N. Rd., Zhongli Dist., Taoyuan City 320030, Taiwan 高力熱處理工業股份有限公司 營運總部 (中壢三廠) 320030 桃園市中壢區吉林北路 5-2 號	The Greenhouse Gas Emissions with KAORI HEAT TREATMENT CO., LTD. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 265.7785 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 6,897.5006 tonnes of CO ₂ equivalent.
KAORI HEAT TREATMENT CO., LTD. Zhongli Plant 1 No. 2, Jilin N. Rd., Zhongli Dist., Taoyuan City 320030, Taiwan 高力熱處理工業股份有限公司 中壢一廠 320030 桃園市中壢區吉林北路 2 號	
KAORI HEAT TREATMENT CO., LTD. Zhongli Plant 2 No. 11, Songjiang N. Rd., Zhongli Dist., Taoyuan City 320030, Taiwan 高力熱處理工業股份有限公司 中壢二廠 320030 桃園市中壢區松江北路 11 號	
KAORI HEAT TREATMENT CO., LTD. Zhongli Ziqiang Plant No. 8-1, Ziqiang 4th Rd., Zhongli Dist., Taoyuan City 320023, Taiwan 高力熱處理工業股份有限公司 中壢自強廠 320023 桃園市中壢區自強四路 8-1 號	
KAORI HEAT TREATMENT CO., LTD. Kaohsiung Plant No. 3, Bengong 2nd Rd., Gangshan Dist., Kaohsiung City 820110, Taiwan 高力熱處理工業股份有限公司 高雄總廠 820110 高雄市岡山區本工二路 3 號	
Kaori Technology (NINGBO) CO., LTD. No. 8, Chuangye 4 Rd., Free Trade West Zone, Ningbo 315800, China 高力科技(寧波)有限公司 315800 中國寧波保稅西區創業四路 8 號	

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