

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: CHC RESOURCES CORPORATION
22F.
No. 88, Chenggong 2nd Rd.
Qianzhen Dist
Kaohsiung City
806618
Taiwan

中聯資源股份有限公司
臺灣
高雄市
前鎮區
成功二路 88 號
22 樓
806618

Holds Statement No: GHGEV 801480

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 CHC RESOURCES CORPORATION 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 59,314.125 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 69,329.214 tonnes of CO₂ equivalent.
- CHC RESOURCES CORPORATION 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 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			59,314.125
1.1	Stationary combustion		59,142.3096
1.2	Mobile combustion		68.0397
1.3	Industrial processes (anthropogenic systems)		5.5337
1.4	Fugitive (anthropogenic systems)		98.2423
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			69,329.214
2.1	Indirect emissions from imported electricity	location-based approach	69,329.2144
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Power Purchase Agreements:	2,669,124 kWh
	Indirect emissions from imported electricity	market-based approach	68,010.6671
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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				118,512.820
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method Raw materials and Fuels	Road transport: 362,028,657 tkm Sea transport: 1,609,094,164 tkm	57,106.6549
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method To construction site paid by CHC	Road transport: 838,286,586 tkm	61,406.1651
Category 4: indirect GHG emissions from products used by organization				192,611.189
4.1	Emissions from Purchased goods	Use average-data method Raw materials (incl. water), electricity and fuels	Electricity: 140,335 MWh Nature gas: 12,613 KM ³ Coal: 15,845 ton Fuels: 493 KL Tap water: 212,631 M ³ Purchased goods: 6,049,972 ton	192,611.1893

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in the selected plants and representative offices, including but not limited to the following:

Locations	Verification Information
CHC RESOURCES CORPORATION Headquarter 中聯資源股份有限公司(總公司) No. 22F., No. 88, Chengqong 2nd Rd. Qianzhen, Kaohsiung 806618, Taiwan, R.O.C. 806618 臺灣高雄市前鎮區成功二路 88 號 22 樓	The Greenhouse Gas Emissions with the Headquarter of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 22.828 tCO ₂ e and indirect greenhouse gas emissions from imported energy 37.268 tCO ₂ e.
CHC RESOURCES CORPORATION (Plant A) 中聯資源股份有限公司(A工廠) No. 2, Chao-Shing Rd. Hsiao Kang, Kaohsiung 812043, Taiwan, R.O.C. 812043 臺灣高雄市小港區朝興路 2 號	The Greenhouse Gas Emissions with the Plant A of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 7,465.657 tCO ₂ e and indirect greenhouse gas emissions from imported energy 20,071.735 tCO ₂ e.
CHC RESOURCES CORPORATION Linhai Plant (Plant B) 中聯資源股份有限公司臨海廠(B工廠) No. 2, Yu-Cheng Lane, Yen-Hai 3rd Rd. Hsiao Kang, Kaohsiung 812043, Taiwan, R.O.C. 812043 臺灣高雄市小港區沿海三路友成巷 2 號	The Greenhouse Gas Emissions with the Linhai Plant (Plant B) of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 15,935.202 tCO ₂ e and indirect greenhouse gas emissions from imported energy 19,958.687 tCO ₂ e.
CHC RESOURCES CORPORATION Yanhai plant 中聯資源股份有限公司沿海廠 No. 36, Yanhai 3rd Rd. Hsiao Kang, Kaohsiung 812050, Taiwan, R.O.C. 812050 臺灣高雄市小港區沿海三路 36 號	The Greenhouse Gas Emissions with the Yanhai Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 13.342 tCO ₂ e and indirect greenhouse gas emissions from imported energy 765.276 tCO ₂ e.
CHC RESOURCES CORPORATION Changhwa plant 中聯資源股份有限公司彰化廠 No. 8-1, Kong-Tong 3rd Rd. Ho-Mei, Changhwa 508003, Taiwan, R.O.C. 508003 臺灣彰化縣和美鎮湖內里工東三路 8-1 號	The Greenhouse Gas Emissions with the Changhwa Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 0.525 tCO ₂ e and indirect greenhouse gas emissions from imported energy 151.312 tCO ₂ e.

Locations	Verification Information
<p>CHC RESOURCES CORPORATION Miaoli plant 中聯資源股份有限公司苗栗廠 No. 6, Chung-Shin St. Tong-Lo, Miao Li 366005, Taiwan, R.O.C. 366005 臺灣苗栗縣銅鑼鄉中平村忠興街6號</p>	<p>The Greenhouse Gas Emissions with the Miaoli Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 3.201 tCO₂e and indirect greenhouse gas emissions from imported energy 216.184 tCO₂e.</p>
<p>CHC RESOURCES CORPORATION Yongchun plant 中聯資源股份有限公司永春廠 No. 4, Yongchun St. Hsiao Kang, Kaohsiung 812050, Taiwan, R.O.C. 812050 臺灣高雄市小港區永春街4號</p>	<p>The Greenhouse Gas Emissions with the Yongchun Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 2,316.906 tCO₂ equivalent and indirect greenhouse gas emissions from imported energy 432.981 tCO₂e.</p>
<p>CHC RESOURCES CORPORATION Li-Chang plant 中聯資源股份有限公司利昌廠 No. 1, Li-Chang St. Hsiao Kang, Kaohsiung 812043, Taiwan, R.O.C. 812043 臺灣高雄市小港區利昌街1號</p>	<p>The Greenhouse Gas Emissions with the Li-Chang Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 8.183 tCO₂e and indirect greenhouse gas emissions from imported energy 923.941 tCO₂e.</p>
<p>CHC RESOURCES CORPORATION Taichung Plant 中聯資源股份有限公司台中廠 No. 2, Nanti Rd. Longjing Dist., Taichung City 434406, Taiwan 434406 臺灣臺中市龍井區麗水里南堤路2號</p>	<p>The Greenhouse Gas Emissions with the Taichung Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 33,516.815 tCO₂e and indirect greenhouse gas emissions from imported energy 25,702.320 tCO₂e.</p>

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<p>CHC RESOURCES CORPORATION Changtai Plant 中聯資源股份有限公司長泰廠 No. 46, Changtai St. Hsiao Kang, Kaohsiung 812050, Taiwan, R.O.C. 812050 臺灣高雄市小港區長泰街 46 號</p>	<p>The Greenhouse Gas Emissions with the Changtai Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 0.360 tCO₂e and indirect greenhouse gas emissions from imported energy 5.849 tCO₂e.</p>
<p>CHC RESOURCES CORPORATION Dafa Plant 中聯資源股份有限公司大發廠 No. 11, Tiandan 2nd St. Daliao, Kaohsiung 831134, Taiwan, R.O.C. 831134 臺灣高雄市大寮區田單二街 11 號</p>	<p>The Greenhouse Gas Emissions with the Dafa Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 1.689 tCO₂e and indirect greenhouse gas emissions from imported energy 221.762 tCO₂e.</p>
<p>CHC RESOURCES CORPORATION Nanti Plant 中聯資源股份有限公司南堤廠 No. 2, Nanti Rd. Longjing, Taichung 434406, Taiwan, R.O.C. 434406 臺灣台中市龍井區南堤路 2 號</p>	<p>The Greenhouse Gas Emissions with the Nanti Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 19.509 tCO₂e and indirect greenhouse gas emissions from imported energy 380.484 tCO₂e.</p>
<p>CHC RESOURCES CORPORATION Zhonggang Plant 中聯資源股份有限公司中港廠 No. 62, Huangang Rd. Longjing, Taichung 434445, Taiwan, R.O.C. 434445 臺灣台中市龍井區環港路 62 號</p>	<p>The Greenhouse Gas Emissions with the Zhonggang Plant of CHC RESOURCES CORPORATION for the year 2024 was verified, including direct greenhouse gas emissions 9.909 tCO₂e and indirect greenhouse gas emissions from imported energy 461.416 tCO₂e.</p>

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