



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: C.S. ALUMINIUM CORPORATION
No. 17, Tung Lin Road
Hsiao Kang
Kaohsiung
812050
Taiwan, Republic of China

中鋼鋁業股份有限公司
台灣
高雄市
小港區
東林路 17 號
81250

Holds Statement No: GHGEV 786358

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with C.S. ALUMINIUM CORPORATION for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 68,907.376 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 112,400.422 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 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 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.
- The emission factor for steam for the year 2022 is 0.1967319342 tonnes of Carbon Dioxide equivalent per tonne steam.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018:

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			68,907.376
1.1	Stationary combustion		68,611.7488
1.2	Mobile combustion		63.2533
1.3	Industrial processes (anthropogenic systems)		4.6588
1.4	Fugitive (anthropogenic systems)		227.7153
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			112,400.422
2.1	Indirect emissions from imported electricity	location-based approach	102,080.0722
2.2	Indirect emissions from imported energy (steam)		10,320.3498
Category 3: Indirect GHG emissions from transportation			23,187.067
3.1	Emissions from upstream transport and distribution for goods	International marine and domestic road transportation for raw materials	22,643.6357
3.2	Emissions from Downstream transport and distribution for goods	NS	-
3.3	Emissions from Employee commuting	Cars and scooters	530.9460
3.4	Emissions from Client and visitor transport	NS	-
3.5	Emissions from Business travels	Air, high-speed rail, bus and taxi travel	12.4851
Category 4: indirect GHG emissions from products used by organization			1,804,294.241
4.1	Emissions from Purchased goods	Raw materials, electricity and fuels.	1,803,898.9559
4.2	Emissions from Capital goods	NS	-
4.3	Emissions from the disposal of solid and liquid waste	Solid waste (incl. transportation)	395.2852
4.4	Emissions from the use of assets	NS	-
4.5	Emissions from the use of services that are not described in the above subcategories	NS	-

* NS: Non significant; N/A: Non available.

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

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The Greenhouse Gas Emissions with C.S. ALUMINIUM CORPORATION for the Year 2022 was verified, including direct GHG emissions 68,907.376 tCO₂e, and indirect GHG emissions from imported energy 112,400.422 tCO₂e.



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