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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
812050

Holds Statement No: GHGEV 809268

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 C.S. ALUMINIUM CORPORATION for the period from 2023-01-01 to 2023-12-31 was verified.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 54,502.1506 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 93,090.6802 tonnes of CO₂ equivalent.
- C.S. ALUMINIUM 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 2023-01-01 to 2023-12-31 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 of year 2023 is 0.494 kgCO₂e per kWh and emission factor for imported steam of year 2023 is 0.1985959425 tonne per tonne.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			54,502.1506
1.1	Stationary combustion		54,186.2074
1.2	Mobile combustion		63.1745
1.3	Industrial processes(anthropogenic systems)		4.6588
1.4	Fugitive(anthropogenic systems)		248.1099
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			93,090.6802
2.1	Indirect emissions from imported electricity	location-based approach	83,599.3829
2.2	Indirect emissions from imported energy (steam)		9,491.2973

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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 2023-01-01 to 2023-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation			19,370.3480
3.1	Emissions from upstream transport and distribution for goods	International marine and domestic road transportation for raw materials Goods Weight: 141,695.8990 tonne Road transport: 2,427,956.9005 tkm Marine transport: 936,274,237.5098 tkm	18,837.7758
3.2	Emissions from Downstream transport and distribution for goods	NS	-
3.3	Emissions from Employee commuting	Cars and Motorcycle Motorcycle: 1,724,393.6000 pkm Car: 2,982,894.4000 pkm	507.0227
3.4	Emissions from Client and visitor transport	NS	-
3.5	Emissions from Business travels	Air, high-speed rail, bus and taxi travel Bus: 1,180.4 pkm Car: 48,508.6 pkm	25.5495
Category 4: indirect GHG emissions from products used by organization			1,320,819.2813
4.1	Emissions from Purchased goods	Raw materials, electricity: 169,229.5200 MWh natural gas: 25,973.2551 km ³ Fuel: 24.667 kL	1,320,500.9980
4.2	Emissions from Capital goods	NS	-
4.3	Emissions from the disposal of solid and liquid waste	Solid waste (incl. transportation) 4839.12 tons 653930.3540 tkm	318.2833
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	-

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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
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 812050	The Greenhouse Gas Emissions with C.S. ALUMINIUM CORPORATION for the period from 2023-01-01 to 2023-12-31 was verified, including direct GHG emissions 54,502.1506 tonnes of CO2 equivalent, and indirect GHG emissions from imported energy 93,090.6802 tonnes of CO2 equivalent.



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