



# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that:

FORMOSAN UNION CHEMICAL CORP .  
No. 9, Shihua 3rd Rd .  
Linyuan Dist.  
Kaohsiung City  
83245  
Taiwan

和益化學工業股份有限公司  
臺灣  
高雄市  
林園區  
北汕里石化三路 9 號  
83245

Holds Statement Number GHGEV 786768

### 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 FORMOSAN UNION CHEMICAL CORP. for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 62,058.754 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 19,646.104 tonnes of CO<sub>2</sub> 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 of year 2022 is 0.495 kgCO<sub>2</sub> per kWh.
- The emission factor for steam for the year 2022 is not provided by Linyuan Advanced Materials Technology Co., Ltd. so far, the emission factor used for steam is 0.2072639249 tonnes of Carbon Dioxide equivalent per tonne instead which may potentially result in different Greenhouse Gas Emission estimates.

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

Originally Issue: 2023-08-11

Latest Issue: 2023-08-11

Page: 1 of 3

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above named client only.

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.  
BSI Taiwan is a subsidiary of British Standards Institution.

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 <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>62,058.754</b>
1.1	Stationary combustion		62,005.1319
1.2	Mobile combustion		19.1984
1.3	Industrial processes(anthropogenic systems)		0.0508
1.4	Fugitive(anthropogenic systems)		34.3730
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
<b>Category 2: Indirect GHG emissions from imported energy</b>			<b>19,646.104</b>
2.1	Indirect emissions from imported electricity	location-based approach	16,384.5990
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	steam	3,261.5051
<b>Category 4: indirect GHG emissions from products used by organization</b>			<b>13,153.527</b>
4.1	Emissions from Purchased goods	Electricity, fuels and treated water	13,108.3995
4.2	Emissions from Capital goods	NS	-
4.3	Emissions from the disposal of solid and liquid waste	Solid waste (incl. transportation) and wastewater	45.1279
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:

Originally Issue: 2023-08-11

Latest Issue: 2023-08-11

**Location:**

FORMOSAN UNION CHEMICAL CORP.  
No. 9, Shihua 3rd Rd.  
Linyuan Dist.  
Kaohsiung City  
83245  
Taiwan  
和益化學工業股份有限公司  
台灣  
高雄市  
林園區北  
汕里石化三路 9 號  
83245

**Registered activities:**

The Greenhouse Gas Emissions with FORMOSAN UNION CHEMICAL CORP. for Year 2022 was verified, including direct GHG emissions 62,058.754 tCO<sub>2</sub>e, and indirect GHG emissions from imported energy 19,646.104 tCO<sub>2</sub>e.



Originally Issue: 2023-08-11

Latest Issue: 2023-08-11