



# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Chun Yuan Steel Industry Co., Ltd.  
7F-1、7F、6F-1、6F.  
No. 502, Fuxing N. Rd.  
Zhongshan Dist.  
Taipei City  
104063  
Taiwan

春源鋼鐵工業股份有限公司  
臺灣  
台北市  
中山區  
復興北路 502 號  
6 樓、6 樓之 1、7 樓、7 樓之 1  
104063

Holds Statement No: GHGEV 797089

### 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 Chun Yuan Steel Industry Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 4,077.5433 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 8,594.4947 tonnes of CO<sub>2</sub> equivalent.
- Chun Yuan Steel Industry 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:

Managing Director BSI Taiwan, Peter Pu

Originally Issue: 2024-04-19

Latest Issue: 2024-04-19

Page: 1 of 4

...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 name 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.