

# Opinion Statement

## Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Sun Yeh Electrical Ind. Co., Ltd.  
No. 68, Ln. 854, Sec. 1, Shatian Rd.  
Dadu Dist.  
Taichung City  
432003  
Taiwan (R.O.C.)

山野電機工業股份有限公司  
臺灣  
台中市  
大肚區  
沙田路一段 854 巷 68 號  
432003

Holds Statement No: **GHGEV 834721**

### 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 Sun Yeh Electrical Ind. Co., Ltd. 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 117.0752 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 448.0722 tonnes of CO<sub>2</sub> equivalent.
- Sun Yeh Electrical Ind. 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:



Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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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 of year 2024 is 0.474 kgCO<sub>2</sub>e per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			117.0752
1.1	Stationary combustion		5.0218
1.2	Mobile combustion		24.6895
1.3	Industrial processes (anthropogenic systems)		0.0060
1.4	Fugitive (anthropogenic systems)		87.3579
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			448.0722
2.1	Indirect emissions from imported electricity	location-based approach	448.0722
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 <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				2.5605
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method  (Top 30 items by purchase amount for materials and processing services)	Diesel trucks: 1,161.6445 tkm Diesel light trucks: 3,049.0777 tkm Gasoline light trucks: 905.5916 tkm	2.5605
Category 4: indirect GHG emissions from products used by organization				100.6170
4.1	Emissions from Purchased goods	Use the average-data method  (Only Imported energy, fuel, and tap water are included)	Imported energy: 945,300 kWh Gasoline: 7,943.729 litre Diesel: 2,395.953 litre LPG: 3,111.1111 litre Tap water: 3,517.1607 m <sup>3</sup>	100.6170

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Location

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432003

Verification Information

The Greenhouse Gas Emissions with Sun Yeh Electrical Ind. Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 117.0752 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 448.0722 tonnes of CO<sub>2</sub> equivalent.



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