bsi. Opinion Statement

By Royal Charter

Greenhouse Gas Emissions
Verification Opinion Statement

This is to verify that: Taisun Enterprise Co., Ltd.
No. 6, Xinggong Rd.
Tianzhong Township
Changhua County
520015
Taiwan

泰山企業股份有限公司
台灣
彰化縣
田中鎮
興工路 6 號
520015

Holds Statement No: GHGEV 765207

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 Taisun Enterprise Co., Ltd. for the period from 2020-01-01 to 2020-12-31 was verified, including direct greenhouse gas emissions 2,912.949 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 6,488.189 tonnes of CO_2 equivalent.
- The Greenhouse Gas Emissions with Taisun Enterprise Co., Ltd. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 3,097.185 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 6,394.411 tonnes of CO_2 equivalent.
- No material misstatements for the period from 2020-01-01 to 2020-12-31 and 2021-01-01 to 2021-12-31 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 2020 is 0.502 $kgCO_2$ per kWh.
- The emission factor for electricity for the year 2021 is not published by Taiwan government so far, the emission factor used for electricity is 0.502 kilograms of Carbon Dioxide equivalent per kWh 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

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The greenhouse gas emissions information reported by the organization for the period from 2020-01-01 to 2020-12-31 is as follows:

EMISSIONS		Notes	tonnes CO_2e
Category 1: Direct GHG emissions and removals			**2,912.949**
1.1	Stationary combustion		2,497.4295
1.2	Mobile combustion		195.7816
1.3	Industrial processes(anthropogenic systems)		0.0000
1.4	Fugitive(anthropogenic systems)		219.7374
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO_2e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			**6,488.189**
2.1	Indirect emissions from imported electricity	location-based approach	6,243.8886
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	Steam	244.2999
Category 3: Indirect GHG emissions from transportation			**1,351.461**
3.1	Emissions from upstream transport and distribution for goods	Over 80% quantity of purchased materials for Taisun products	398.0950
3.2	Emissions from Downstream transport and distribution for goods	Over 80% quantity of Taisun products from plants to distributors	814.2890
3.3	Emissions from Employee commuting	NS	
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	High-speed rail, railway travel, and employee-owned vehicles	139.0770
Category 4: indirect GHG emissions from products used by organization			**1,881.309**
4.1	Emissions from Purchased goods	Electricity, fuels, and treated water	1,858.4021
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Solid waste incl. transportation	22.9073
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	
Category 5: indirect GHG emissions associated with the use of products from the organization			**194.536**
5.1	Emissions or removals from the use stage of the product	NS	
5.2	Emissions from downstream leased assets	NS	
5.3	Emissions from end of life stage of the product	Packaging materials related to Taisun products	194.5361
5.4	Emissions from investments	NS	

* NS: Non significant

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The greenhouse gas emissions information reported by the organization for the period from 2021-01-01 to 2021-12-31 is as follows:

EMISSIONS		Notes	tonnes CO_2e
Category 1: Direct GHG emissions and removals			**3,097.185**
1.1	Stationary combustion		2,682.9759
1.2	Mobile combustion		209.3781
1.3	Industrial processes(anthropogenic systems)		0.0000
1.4	Fugitive(anthropogenic systems)		204.8305
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO_2e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			**6,394.411**
2.1	Indirect emissions from imported electricity	location-based approach	6,144.6022
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	Steam	249.8090
Category 3: Indirect GHG emissions from transportation			**1,795.678**
3.1	Emissions from upstream transport and distribution for goods	Over 80% quantity of purchased materials for Taisun products	350.7380
3.2	Emissions from Downstream transport and distribution for goods	Over 80% quantity of Taisun products from plants to distributors	1,318.6390
3.3	Emissions from Employee commuting	NS	
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	High-speed rail, railway travel, and employee-owned vehicles	126.3010
Category 4: indirect GHG emissions from products used by organization			**1,911.869**
4.1	Emissions from Purchased goods	Electricity, fuels, and treated water	1,892.4099
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	Solid waste incl. transportation	19.4594
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	
Category 5: indirect GHG emissions associated with the use of products from the organization			**220.435**
5.1	Emissions or removals from the use stage of the product	NS	
5.2	Emissions from downstream leased assets	NS	
5.3	Emissions from end of life stage of the product	Packaging materials related to Taisun products	220.4346
5.4	Emissions from investments	NS	

* NS: Non significant

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Location	Verification Information
TAISUN Taipei Office 10&11F., No. 99&101, Sec. 2, Chang-An E. Rd., Taipei City 104097, Taiwan 泰山企業股份有限公司台北長安大樓 104097 台灣台北市長安東路二段 99、101 號 10、11 樓	The Greenhouse Gas Emissions with the TAISUN Taipei Office for Year 2020 was verified, including direct GHG emissions 42.595 tCO_2e, and indirect GHG emissions from imported energy 116.632 tCO_2e. The Greenhouse Gas Emissions with the TAISUN Taipei Office for Year 2021 was verified, including direct GHG emissions 46.414 tCO_2e, and indirect GHG emissions from imported energy 120.991 tCO_2e.
TAISUN Tianzhong Food Plant No. 788, Sec. 1, Yuanji Rd., Tianzhong Township, Changhua County 520002, Taiwan (R.O.C.) 泰山企業股份有限公司田中食品廠 520002 台灣彰化縣田中鎮員集路一段 788 號	The Greenhouse Gas Emissions with the TAISUN Tianzhong Food Plant for Year 2020 was verified, including direct GHG emissions 2,172.414 tCO_2e, and indirect GHG emissions from imported energy 5,163.549 tCO_2e. The Greenhouse Gas Emissions with the TAISUN Tianzhong Food Plant for Year 2021 was verified, including direct GHG emissions 2,328.859 tCO_2e, and indirect GHG emissions from imported energy 5,102.693 tCO_2e.
TAISUN Tianzhong Oil Plant No. 6, Xinggong Rd., Tianzhong Township, Changhua County 520015, Taiwan (R.O.C.) 泰山企業股份有限公司田中油脂廠: 520015 台灣彰化縣田中鎮興工路 6 號	The Greenhouse Gas Emissions with the TAISUN Tianzhong Oil Plant for Year 2020 was verified, including direct GHG emissions 8.981 tCO_2e, and indirect GHG emissions from imported energy 250.743 tCO_2e. The Greenhouse Gas Emissions with the TAISUN Tianzhong Oil Plant for Year 2021 was verified, including direct GHG emissions 8.392 tCO_2e, and indirect GHG emissions from imported energy 250.984 tCO_2e.
TAISUN Tianzhong Aquafeed Plant No. 8, 8-1, 8-2, 8-3, Xinggong Rd., Tianzhong Township, Changhua County 520015, Taiwan (R.O.C.) 泰山企業股份有限公司田中飼料廠 520015 台灣彰化縣田中鎮興工路 8 號、8 之 1 號、8 之 2 號、8 之 3 號	The Greenhouse Gas Emissions with the TAISUN Tianzhong Aquafeed Plant for Year 2020 was verified, including direct GHG emissions 677.551 tCO_2e, and indirect GHG emissions from imported energy 881.769 tCO_2e. The Greenhouse Gas Emissions with the TAISUN Tianzhong Aquafeed Plant for Year 2021 was verified, including direct GHG emissions 701.999 tCO_2e, and indirect GHG emissions from imported energy 851.408 tCO_2e.
TAISUN Tianzhong Office No. 9, Xinggong Rd., Tianzhong Township, Changhua County 520015, Taiwan (R.O.C.) 泰山企業股份有限公司田中行政大樓 520015 台灣彰化縣田中鎮興工路 9 號	The Greenhouse Gas Emissions with the TAISUN Tianzhong Office for Year 2020 was verified, including direct GHG emissions 11.408 tCO_2e, and indirect GHG emissions from imported energy 75.496 tCO_2e. The Greenhouse Gas Emissions with the TAISUN Tianzhong Office for Year 2021 was verified, including direct GHG emissions 11.520 tCO_2e, and indirect GHG emissions from imported energy 68.335 tCO_2e.

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