



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Weikeng Industrial Co., Ltd.
11F.
No. 308, Sec. 1, Neihu Rd.
Neihu Dist.
Taipei City
114663
Taiwan

威健實業股份有限公司
臺灣
台北市
內湖區
內湖路一段 308 號
11 樓
114663


Holds Statement No: GHGEV 817395

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 Weikeng Industrial 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 51.2254 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 465.8470 tonnes of CO₂ equivalent.
- Weikeng Industrial 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

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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 reporting organization adopted an electricity emission factor of 0.494/0.5366/0.39 kgCO₂e per kWh for this GHG inventory, based on the 2023/2022 emission factor officially published by the Taiwan/China government and Hong Kong CLP Holdings Limited (2022 Climate-related Disclosures Report).

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			51.2254
1.1	Stationary combustion		0.0000
1.2	Mobile combustion		28.7759
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		22.4495
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			465.8470
2.1	Indirect emissions from imported electricity	location-based approach	465.8470
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 ₂ e
Category 3: Indirect GHG emissions from transportation				1,337.1171
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method (Packaging Materials only)	Road transport: 424.2773 tkm Air transport: 398.9808 tkm	0.5182
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	1,046.5068 tCO ₂ e	1,046.5068
3.3	Emissions from Employee commuting	Use the Distance-based method (Taiwan location only)	Automobile: 1,750,125.65 pkm Motorcycle: 386,838.83 pkm Electric motorcycle: 35,713.65 pkm	239.8387
3.5	Emissions from Business travels	Use the Distance-based method	High-speed rail: 5.0674 tCO ₂ e Aircraft: 45.1860 tCO ₂ e	50.2534
Category 4: indirect GHG emissions from products used by organization				119.5562
4.1	Emissions from Purchased goods	Packaging Materials: Use the Average-data method Energy & Fuel: Use the Average-data method	7.0985 tonnes Electricity: 971,717.8 kWh Gasoline: 8,230.5 L Diesel: 3,617.9 L	119.5562

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Locations	Verification Information
Weikeng Industrial Co., Ltd. 11F. No. 308, Sec. 1, NeiHu Rd. Neihu Dist. Taipei City 114663 Taiwan 威健實業股份有限公司 臺灣 台北市 內湖區 內湖路一段 308 號 11 樓 114663	The Greenhouse Gas Emissions with Weikeng Industrial Co., Ltd. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 51.2254 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 465.8470 tonnes of CO ₂ equivalent.

The 8 locations of Weikeng Industrial Co., Ltd. are included.
涵蓋威健實業股份有限公司，包含台北內湖總公司、內湖潭美倉儲中心、桃園厚生倉儲中心及中南部聯絡處（新竹、台中及高雄辦公室）、香港沙田倉及深圳福田倉，共 8 個據點

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