Verification Opinion

<Verified as Satisfactory>	
Based on the process and procedures conducted, the GHG statement contained in the GHG Report Y2025 年度 GHG 報告書 (GHG Protocol)_和平營管 produced by HPC POWER SERVICES CORPORATION TAIWAN BRANCH:	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with GHG Protocol Corporate Accounting and their principles.
Lead Verifier	Yu-Chung Kuo
Independent Reviewer	Joseph Lin
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026/03/23
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2F, No. 37, Jihu Rd., Neihu Dist., Taipei City 114700, Taiwan (R.O.C.)	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch is independent to and has no financial interest in HPC POWER SERVICES CORPORATION TAIWAN BRANCH. This 3rd party Verification Opinion has been prepared for HPC POWER SERVICES CORPORATION TAIWAN BRANCH only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Group Singapore Pte. Ltd. Taiwan Branch has assumed that all information provided to it by HPC POWER SERVICES CORPORATION TAIWAN BRANCH is true, accurate and complete. BSI Group Singapore Pte. Ltd. Taiwan Branch accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 831730 Dated 2026-03-23

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VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	HPC POWER SERVICES CORPORATION TAIWAN BRANCH
Responsible party	HPC POWER SERVICES CORPORATION TAIWAN BRANCH
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	Reasonable
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: HPC POWER SERVICES CORPORATION TAIWAN BRANCH is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		HPC POWER SERVICES CORPORATION TAIWAN BRANCH No. 7, Hogong 2nd Rd., Hoping Village, Hsiu-Lin Shiang, Hualien County 972005, Taiwan 英屬維京群島商和平企業經營管理顧問股份有限公司台灣分公司 972005 臺灣花蓮縣秀林鄉和平村和工二路 7 號
Organizations GHG Report containing GHG Statement		Y2025 年度 GHG 報告書(GHG Protocol)_和平營管
Organizational Boundary		Operational Control
Scope of activities:		支援及配合和平電力股份有限公司和平火力發電廠操作維護
Operational Boundary:	Scope 1: Direct GHG emissions	Mobile combustion Fugitive (anthropogenic systems)
	Scope 2: Electricity indirect GHG emissions	Imported Electricity
	Scope 3: Other indirect GHG emissions	N/A
	Exclusion from Operational Boundary	N/A
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition
	Reporting period	2025-01-01 to 2025-12-31

tonnes CO_2e	**Location Based**			**Market Based**		
	2025			2025		
Scope 1: Direct GHG emissions	7.5361			N/A		
Scope 2: Electricity indirect GHG emissions	0.0000			N/A		
Scope 3: Other indirect GHG emissions 1. Purchased goods and services 2. Capital goods 3. Fuel- and energy-related activities 4. Upstream transportation and distribution 5. Waste generated in operations 6. Business travel 7. Employee commuting 8. Upstream leased assets 9. Downstream transportation and distribution 10. Processing of sold products 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets 14. Franchises 15. Investments	N/A			N/A		
Total	**7.5361**			**N/A**		

Category	tonnes CO_2e
Scope 1: Direct GHG emissions	7.5361
Scope 2: Electricity indirect GHG emissions - Location Based	0.0000
Scope 2: Electricity indirect GHG emissions - Market Based	N/A
Scope 3: Other indirect GHG emissions	N/A
Total (location based)	7.5361
Total (market based)	N/A

Appendix A

Location	Address
HPC POWER SERVICES CORPORATION TAIWAN BRANCH 英屬維京群島商和平企業經營管理顧問股份有限公司台灣分公司	No. 7, Hogong 2nd Rd., Hoping Village, Hsiu-Lin Shiang, Hualien County 972005, Taiwan 972005 臺灣花蓮縣秀林鄉和平村和工二路 7 號

Appendix C

Location	Emissions	tonnes CO_2e
HPC POWER SERVICES CORPORATION TAIWAN BRANCH 英屬維京群島商和平企業經營管理顧問股份有限公司台灣分公司	Direct emissions (Scope 1)	7.5361
	Indirect emissions from imported energy (Scope 2) - Location Based	0.0000

Verification Opinion

<Verified as Satisfactory>	
Based on the process and procedures conducted, the GHG statement contained in the GHG Report Y2025 年度 GHG 報告書 (GHG Protocol)_和平電力 produced by HO-PING POWER COMPANY:	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with GHG Protocol Corporate Accounting and Reporting Standard Revised edition and their principles.
Lead Verifier	Yu-Chung Kuo
Independent Reviewer	Max Tsai
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-03-16
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2F, No. 37, Jihu Rd., Neihu Dist., Taipei City 114700, Taiwan (R.O.C.)	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch is independent to and has no financial interest in HO-PING POWER COMPANY. This 3rd party Verification Opinion has been prepared for HO-PING POWER COMPANY only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Group Singapore Pte. Ltd. Taiwan Branch has assumed that all information provided to it by HO-PING POWER COMPANY is true, accurate and complete. BSI Group Singapore Pte. Ltd. Taiwan Branch accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 834969 Dated 2026-03-16

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VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	HO-PING POWER COMPANY 和平電力股份有限公司
Responsible party	HO-PING POWER COMPANY 和平電力股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with GHG Protocol Corporate Accounting and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Reasonable
Verification evidence gathering procedures	Based on Reasonable Level of Assurance • Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: HO-PING POWER COMPANY is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		HO-PING POWER COMPANY No. 7, Hogong 2nd Rd., Hoping Village, Hsiu-Lin Shiang, Hualien County 972005, Taiwan 和平電力股份有限公司 972005 臺灣花蓮縣秀林鄉和平村和工二路 7 號
Organizations GHG Report containing GHG Statement		Y2025 年度 GHG 報告書(GHG Protocol)_和平電力 Y2025 年度 GHG 排放清冊(GHG Protocol)_和平電力
Organizational Boundary		Operational Control
Scope of activities		Coal-fired thermal power plant
Reporting Boundary	Scope 1 Direct GHG emissions	Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Scope 2 Electricity indirect GHG emissions	Imported Electricity
	Scope 3 Other indirect GHG emissions	N/A
	Exclusion from reporting boundary	N/A
	Criteria for developing the GHG inventory	GHG Protocol Corporate Accounting and Reporting Standard Revised edition
	Reporting period	2025-01-01 to 2025-12-31

tonnes CO_2e	**Location Based**			**Market Based**		
	2025			2025		
Scope 1: Direct GHG emissions	7,468,530.9323			N/A		
Scope 2: Electricity indirect GHG emissions	541.4256			N/A		
Scope 3: Other indirect GHG emissions 1. Purchased goods and services 2. Capital goods 3. Fuel- and energy-related activities 4. Upstream transportation and distribution 5. Waste generated in operations 6. Business travel 7. Employee commuting 8. Upstream leased assets 9. Downstream transportation and distribution 10. Processing of sold products 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets 14. Franchises 15. Investments	N/A			N/A		
Total	7,469,072.358			**N/A**		

Category	tonnes CO_2e
Scope 1: Direct GHG emissions	7,468,530.9323
Scope 2: Electricity indirect GHG emissions - Location Based	541.4256
Scope 2: Electricity indirect GHG emissions - Market Based	N/A
Scope 3: Other indirect GHG emissions	N/A
Total (location based)	7,469,072.358
Total (market based)	N/A

Appendix A

Location	Address
HO-PING POWER COMPANY 和平電力股份有限公司	No. 7, Hogong 2nd Rd., Hoping Village, Hsiu-Lin Shiang, Hualien County 972005, Taiwan 972005 臺灣花蓮縣秀林鄉和平村和工二路 7 號

Appendix C

Location	**EMISSIONS**	**$tCO_2(e)$**
HO-PING POWER COMPANY 和平電力股份有限公司	Direct Emissions (scope 1)	7,468,530.9323
	Indirect Emissions from Imported Energy (scope 2) - Location Based	541.4256
	Indirect Emissions from Imported Energy (scope 2) - Market Based	N/A