



查證聲明書

LRQA Independent Assurance Statement Relating to HCM CO., LTD. GHG Inventory Report for the calendar year 2022

服務條件

本保證聲明書乃為泓辰材料股份有限公司所準備。

英商勞盛股份有限公司台灣分公司(以下簡稱 LRQA)受泓辰材料股份有限公司(以下簡稱 HCM)之委託以查證其 2022 日曆年度 (1/1/2022~31/12/2022) 期間溫室氣體盤查報告(發行日期:2023 年 12 月 28 日, 第二版), 以下簡稱為” 溫室氣體盤查報告” 。

此溫室氣體盤查報告包含直接,能源間接以及其他間接溫室氣體排放。泓辰材料股份有限公司包含下列的地址範圍內的鋰離子電池正極材料的製造相關活動,與其他相關設施設備活動,如溫室氣體盤查報告中所描述,溫室氣體排放使用營運控制權。

溫室氣體報告:泓辰材料股份有限公司 2022 年溫室氣體報告書(發行日期 2023 年 12 月 28 日,第二版)
泓辰材料股份有限公司:桃園市平鎮區工業一路二之三號

Terms of Engagement

This Assurance Statement has been prepared for HCM CO., LTD.

LRQA was commissioned by HCM CO., LTD.(hereafter referred to as the “HCM”) to assure its GHG Inventory Report of HCM for the calendar year 2022 (hereafter referred to as the “GHG Inventory Report”).

The GHG Inventory Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions. HCM’s geographical boundary includes the operations and activities relevant with the manufacture of lithium battery cathode material and the associated facilities and equipment as set out in the following GHG Inventory Report. The GHG emissions have been consolidated using operational control approach.

Year 2022 GHG Inventory Report: The HCM CO., LTD., dated 28 Dec.2023, 2nd Edition.
The HCM CO., LTD.: No.2-3 Gongye 1st Rd. Pingzhen Dist., Taoyuan City 324403, Taiwan

管理責任

泓辰材料股份有限公司的管理階層對本溫室氣體盤查報告之準備、宣告和遵循 ISO 14064-1:2018 準則以及揭露的數據和資訊維持有效的內部控管負責。LRQA 的責任為依據我們與泓辰材料股份有限公司間的合約執行查證。

最終,溫室氣體盤查報告已由泓辰材料股份有限公司所核准並由其負責。

Management Responsibility



HCM's management was responsible for preparing the GHG Inventory Report and conformity with the criteria of ISO14064-1:2018 and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the GHG Inventory Report in accordance with our contract with HCM.

Ultimately, the GHG Inventory Report has been approved by, and remains the responsibility of HCM.

LRQA 的方法

LRQA 查證已依循 ISO 14064-3:2019 (溫室氣體主張之確証與查証附指引之規範)，以提供對泓辰材料股份有限公司符合 ISO 14064-1:2018 (組織層級溫室氣體排放與移除之量化及報告附指引之規範)所準備的溫室氣體盤查報告之類別一二之合理保證查證以及類別三四之有限保證等級查證。

為作成結論，本保證以抽樣方式執行並涵蓋下列的活動：

- 依溫室氣體盤查報告中所界定的設施設備，進行現場查訪；同時審查與溫室氣體排放數據及資料管理相關的過程；
- 訪談組織中對於相關溫室氣體排放數據與紀錄管理與維持之權責人員；
- 查核來自於環保署之相關係數與 IPCC 2021 年第六次評估報告之 GWP 值；
- 查證類別一與類別二的歷史數據及資料來源；
- 查證類別三之下游產品的國內陸地運輸以及員工通勤之活動數據彙整；
- 查證類別四在一般廢棄物處置與運輸之活動數據彙整；以及
- 查證報告排放類別之重大性原則。

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, *Specification with guidance for validation and verification of greenhouse gas assertions* to provide reasonable assurance for Categories 1 and 2 and limited assurance for Categories 3 and 4 that the GHG data as presented in the GHG Inventory Report has been prepared in conformance with ISO 14064-1:2018, *Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*.

To form our conclusions the assurance was undertaken as a sampling exercise and covered the following activities:

- conducted site tours of the facilities, as defined in the GHG Inventory Report, and reviewed processes related to the control of GHG emissions data and records;
- interviewed relevant staff of the organization responsible for managing and maintaining GHG emissions data and records;
- Verified emission factors sourced from EPA and the Global Warming Potentials (GWPs) from the Fourth Assessment Report of the Intergovernmental Panel on Climate Change 2021 (AR6);
- verified the historical GHG emissions data and information back to source for Categories 1 and 2;
- Verified an aggregated level GHG emissions data for Category 3 from Downstream domestic land transportation and employee commuting;
- Verified an aggregated level GHG emissions data for category 4 of activity data of general waste treatment and transportation; and
- Confirmed significant criteria on reporting of emission categories.

查證等級及實質性



依據合約的協議，查證是在合理保證等級及5%的實質性等級(類別一與類別二)，有限保證等級依據專業判斷(類別三與類別四)下執行的，本查證意見基於此形成。

Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a reasonable level of assurance at a materiality of 5% for Categories 1 and 2 and at a limited level of assurance at professional judgment of the Verifier for Category 3 and 4. The opinion expressed in this Assurance Statement has been accordingly formed.

LRQA意見

基於 LRQA 的方法，依溫室氣體盤查報告中揭露日曆年西元 2022 年度之全部直接及能源間接的溫室氣體(類別一與類別二)排放總量實質正確，其他間接溫室氣體排放(類別三與類別四)沒有任何情形引起我們注意到計算有實質不正確；溫室氣體盤查報告之準備也符合 ISO 14064-1:2018 (組織層級溫室氣體溫室氣體排放與移除之量化及報告附指引之規範)相關要求。

LRQA' s Opinion

Based on LRQA' s approach,

- The GHG emissions for Categories 1 and 2 disclosed in the Report as summarized in Table 1 below are materially correct.
- Nothing has come to our attention that would cause us to believe that the GHG emissions for Category 3 disclosed in the Report as summarized in Table 1 below are not materially correct and that the GHG Inventory Report has been prepared in conformance with ISO 14064-1:2018.

Signed

James Guo

Lead Verifier 主導查驗員

On behalf of LRQA Group Limited Taiwan

CIT, No. 1, Yumen St.,

Zhongshan Dist., Taipei City, Taiwan.

台北市中山區玉門街 1 號 台北創新中心(CIT)

日期 Dated: 23 February 2024

Chiang-shan Chen

General Manager 總經理

LRQA Reference: TWN00000366/O_2022/Date Issued: 23 February 2024





Table 1. Summary of HCM CO., LTD. GHG Inventory Report for the calendar year 2022
泓辰材料股份有限公司 2022 年度溫室氣體清冊

Scope of GHG emissions(溫室氣體排放之範疇)	Tonnes CO₂e CO₂ 當量噸
Direct GHG emissions (Category 1) 直接溫室氣體排放	66.3675
Direct GHG emissions from the combustion of biomass (生質燃燒溫室氣體排放)	None
Indirect GHG emissions from imported energy (purchased electricity) 輸入能源產生之間接溫室氣體排放(電力採購) (Category 2, Location-based 地區基礎)	348.2089
Indirect GHG emissions from imported energy (Category 2, Market-based 市場基礎)	None
Indirect GHG emissions from transportation (Category 3) 由運輸產生之間接溫室氣體排放	35.2115
Indirect GHG emissions from products used by the organization (Category 4) 由組織使用的產品所產生之間接溫室氣體排放	6.7904
Indirect GHG emissions associated with the use of products from the organization (Category 5) 與組織的產品使用相關連之間接溫室氣體排放	Not Significant
Indirect GHG emissions from other sources (Category 6) 由其他來源產生的間接溫室氣體排放	Not identified

Note 1: The 2022 national electricity emission factor was taken from the Taiwan BOE (Bureau of Energy) as published on 21 June 2023.

Note 2.: GHG emission figures above are being reported with four decimal places as required by Taiwan EPA

備註：以上溫室氣體排放引用能源局在 2023 年 06 月 21 日公佈之 2022 年度電力係數作為外購電力之排放係數。

備註 2: 溫室氣體盤放數據相關小數點規定依據環保署規定執行

This Assurance Statement is subject to the provisions of this legal section:

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