



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Chun Yuan Steel Industry Co., Ltd. 2025 GHG Report produced by Chun Yuan Steel Industry Co., Ltd., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Chun Yuan Steel Industry Co., Ltd. 2025 GHG Report produced by Chun Yuan Steel Industry Co., Ltd., covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Weiyu Cheng
Independent Reviewer	Bruce Chien
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-06-04
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Chun Yuan Steel Industry Co., Ltd. This 3 rd party Verification Opinion has been prepared for Chun Yuan Steel Industry Co., Ltd. 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 Taiwan has assumed that all information provided to it by Chun Yuan Steel Industry Co., Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 836415 Dated 2026-06-04



Verification Engagement

Organization	春源鋼鐵工業股份有限公司 Chun Yuan Steel Industry Co., Ltd.
Responsible party	春源鋼鐵工業股份有限公司 Chun Yuan Steel Industry Co., Ltd.
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 ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control 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.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Chun Yuan Steel Industry Co., Ltd. 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		Chun Yuan Steel Industry Co., Ltd. 13F., No. 20, Ln. 61, Sec. 1, Guangfu Rd., Sanchong Dist., New Taipei City, 241018 Taiwan 春源鋼鐵工業股份有限公司 241018 新北市三重區光復路一段 61 巷 20 號 13 樓
Organizations GHG Report containing GHG Statement		春源鋼鐵工業股份有限公司 2025 年溫室氣體盤查管理報告書 春源鋼鐵工業股份有限公司 2025 年溫室氣體盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Provision of Steel sheets, Steel Structure, Special Steel, Special Steel Strip, Silicon Steel, Storage System
Reporting Boundary	Direct GHG emissions (Scope 1)	Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	Upstream transport and distribution for goods. Downstream transport and distribution for goods.
	Indirect GHG emissions from products used by organization (Scope 3)	Purchased goods(Only Raw material) The disposal of solid and liquid waste
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	4,844.0395
Indirect emissions from imported energy (Scope 2) - Location Based	9,287.1986
Indirect GHG emissions from transportation (Scope 3)	17,350.1911
Indirect GHG emissions from products used by organization	1,352,347.1419
Total (location based)	1,383,828.571

Appendix A

Location	Address
春源鋼鐵台北總公司	台北市中山區復興北路 502 號 6 樓、6 樓之 1、7 樓、7 樓之 1
春源鋼鐵三重總部大樓	新北市三重區光復路一段 61 巷 20 號 13 樓
春源鋼鐵汐止廠區	新北市汐止區大同路三段 565 號
春源鋼鐵直銷事業部土城營業所	新北市土城區自由街 3 號
春源鋼鐵特殊鋼事業部土城營業所	新北市土城區日新街 51 號
春源鋼鐵直銷事業部桃園營業所	桃園市龜山區南上路 299 號
春源鋼鐵直銷事業部新竹營業所	新竹市香山區樹下里牛埔南路 374 巷 5 號
春源鋼鐵直銷事業部台中營業所	台中市西屯區工業區 37 路 20 號
春源鋼鐵台南新吉廠區	台南市安定區安新一路 329 號
春源鋼鐵高雄廠區	高雄市小港區世全路 5 號
春源鋼鐵矽鋼事業部台中廠	台中市南屯區工業區 25 路 13 號
春源鋼鐵龍潭廠區	桃園市龍潭區聖亭路八德段 236 號
特鋼台中營業所	台中市烏日區五光路 501-1 號
春源鋼鐵後龍廠區	苗栗縣後龍鎮大山里下大山腳 1 之 6 號