Opinion Statement

Greenhouse Gas Emissions
Verification Opinion Statement

This is to verify that: YoungQin International Co., Ltd.
No. 16, Hejiang Rd.
Jhongli Dist.
Taoyuan City
320030
Taiwan

揚秦國際企業股份有限公司
臺灣
桃園市
中壢區
合江路 16 號
320030

Holds Statement No: GHGEV 795409

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 YoungQin International Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 947.1770 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 2,101.1471 tonnes of CO_2 equivalent.
- YoungQin International 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 2023-01-01 to 2023-12-31 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 2023 is 0.494 $kgCO_2$ per kWh.

EMISSIONS		Notes	tonnes CO_2e
Category 1: Direct GHG emissions and removals			947.1770
1.1	Stationary combustion		71.4576
1.2	Mobile combustion		376.1844
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		499.5350
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO_2e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			2,101.1471
2.1	Indirect emissions from imported electricity	location-based approach	2,101.1471
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO_2e
Category 4: indirect GHG emissions from products used by organization				88.8504
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type- specific method	General waste: 205.4100 tonne 4,910.5399 tkm Used cooking oil: 32.0823 tonne 2,063.2572 tkm PP/PE Waste: 0.8400 tonne 0.1848 tonnes CO_2e	88.8504

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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:

Location	Verification Information
YoungQin International Co., Ltd. No. 16, Hejiang Rd. Jhongli Dist. Taoyuan City 320030 Taiwan 揚秦國際企業股份有限公司 臺灣 桃園市 中壢區 合江路 16 號 320030 涵蓋總部、物流中心 2 個據點、麥味登 25 個據點、炸鷄大獅 13 個據點、REAL 真·Café·Bread 5 個據點及涮金鍋 1 個據點	The Greenhouse Gas Emissions with YoungQin International Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 947.1770 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 2,101.1471 tonnes of CO_2 equivalent. The Headquarters, Logistics Center 2 branches, My Warm Day 25 branches, Fried Chicken Master 13 branches, REAL 5 branches and Shuan Jin Shabu Shabu 1 branch of YoungQin International Co., Ltd. are included.

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