

Water Footprint Verification Statement

The Inventory of Water Footprint of
Organizational Level

which is calculated by

**Taiwan High Speed Rail Corporation
Tainan Station**

No.100, Guiren Blvd., Guiren Dist.,
Tainan City 711010, Taiwan (R.O.C.)

Based on life cycle assessment verified
as meeting the requirements of

ISO 14046:2014

Basis of Assessment

Cradle-to-Gate

Authorized by

Stephen Pao

Business Assurance Director

Version 1

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TGP58-15-3 2207

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Organization		Taiwan High Speed Rail Corporation Tainan Station			
Activity		Transportation Services			
Water Footprint Profile					
Water Footprint Impact Assessment					Functional Unit WFP (Unit:by indicator)
Boundary	Year	Indicators	Unit	Total	
Taiwan High Speed Rail Corporation, Tainan Station	2022	Water Scarcity	m ³ /y	7,206.12	7,206.12
		Water Pollution-Biochemical Oxygen Demand (BOD)	kg BOD/y	-	-
		Water Pollution-Chemical Oxygen Demand (COD)	kg COD/y	69.73	69.73
		Water Pollution-Suspended Solid (SS)	kg SS/y	17.17	17.17
	2023	Water Scarcity	m ³ /y	7,094.58	7,094.58
		Water Pollution-Biochemical Oxygen Demand (BOD)	kg BOD/y	-	-
		Water Pollution-Chemical Oxygen Demand (COD)	kg COD/y	121.12	121.12
		Water Pollution-Suspended Solid (SS)	kg SS/y	26.00	26.00

SGS has been commissioned by C. C. Sustain ESG Solution Co., Ltd. (hereinafter referred to as “C. C. Sustain”), 15F.-5, No. 12, Zhonghua Rd., Yongkang Dist., Tainan City 710029, Taiwan (R.O.C.) to conduct the life cycle water footprint (hereinafter referred to as “WFP”) verification of Organizational Level provided by Taiwan High Speed Rail Corporation, Tainan Station (hereinafter referred to as “Taiwan High Speed Rail, Tainan Station”), No.100, Guiren Blvd., Guiren Dist., Tainan City 711010, Taiwan (R.O.C.) in accordance with ISO 14046:2014 against the requirements of

ISO 14046:2014

Roles and responsibilities

The management of Taiwan High Speed Rail Tainan Station is responsible for the organization’s WFP information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of the life cycle WFP for organization information and the reported life cycle WFP of the organization.

It is SGS’s responsibility to express an independent WFP verification opinion on the life cycle WFP of the organization.

SGS conducted a third party verification of the provided WFP assertion against the principles of ISO, ISO 14046:2014, ISO 14040: 2006 and ISO 14044: 2006 in the period 07 October 2024 to 06 November 2024. The verification was based on the verification scope, objectives and criteria as agreed between C. C. Sustain and SGS.

Scope

C. C. Sustain has commissioned an independent verification by SGS Taiwan of the reported Cradle-to-Gate life cycle WFP of the organization, to establish conformance with ISO 14046:2014 within the scope of the verification as outlined below.

This engagement covers verification of WFP from Cradle-to-Gate life cycle assessment within the system boundary defined by ISO 14046:2014.

- Title or description of activities: water footprint verification of the Cradle-to-Gate life cycle WFP of organization as below boundary:
 - Transportation Services
- System boundary : Covers a Cradle-to-Gate assessment of the full life cycle emissions; the system boundary was clearly defined in accordance with ISO 14040:2006.

- Data resources : The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Ecoinvent 3, Agribalyse 3.
- Life cycle assessment tool and index :
 - Life cycle emissions are calculated by Excel and SimaPro 9.6.0.1, Packaging, mineral water, PET one-way, 1.5 L, at water factory (WFLDB 3.1)/RER U.
 - Category indicators of Water Scarcity, Water Pollution-Biochemical Oxygen Demand (BOD), Water Pollution-Chemical Oxygen Demand (COD) and Water Pollution-Suspended Solid (SS) are applied in this inventory.
- Boundary of location :
 - Taiwan High Speed Rail Corporation, Tainan Station, No.100, Guiren Blvd., Guiren Dist., Tainan City 711010, Taiwan (R.O.C.)
- WFP information for the following activity period was verified : 01 January 2022 to 31 December 2022 and 01 January 2023 to 31 December 2023.
- Intended use of the verification statement : Private.

Objective

The purpose of this verification exercise is, by review of objective evidence, to independently review:

- Whether the life cycle WFP of the organization are as declared by the organization's WFP assertion.
- The data reported is accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken is the principles of ISO 14046:2014.

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the WFP Assertion.

Conclusion

Taiwan High Speed Rail Tainan Station provided the WFP assertion based on the requirements of ISO 14046:2014. The data had been verified by SGS, consistent with the agreed verification scope, objectives and criteria.

The WFP of each object is described as below:

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SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting the life cycle WFP of organization information and the controls in place to mitigate these risks. Our examination included assessment and a test of evidence relevant to the amounts and disclosures in relation to the reported life cycle WFP of the organization.

We conducted our verification with regard to the WFP assertion of Taiwan High Speed Rail Tainan Station, which included assessment of the company WFP information system, monitoring and reporting protocol. This assessment included the collection of evidence that support the reported data and verification of whether the provisions of the protocol reference were consistently and appropriately applied.

In SGS's opinion, the presented WFP assertion :

- is materially correct and is a fair representation of the WFP data and information, and
- is prepared in accordance with ISO 14046:2014 in relation to WFP quantification, monitoring and reporting.



Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related-authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the WFP of clients.

Lead Verifier:

Kyle Lu.

This statement shall be interpreted with the WFP assertion of Taiwan High Speed Rail Tainan Station as a whole.

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Water footprint Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.