



ASSURANCE OPINION
Water Scarcity Footprint

This is to verify that

TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS

No. 8, Jiaxing St., Xiaogang Dist., Kaohsiung City 812010, Taiwan

Holds Statement No: TWN33510879WFP/E Rev.1

BUREAU VERITAS CERTIFICATION TAIWAN CO., LTD was engaged to conduct an independent verification of the water scarcity footprint statement reported by TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the water scarcity footprint statement is the sole responsibility of TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS. BV's sole responsibility was to provide independent verification on the accuracy of the water scarcity footprint statement reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the water scarcity footprint assessment:

- Product name: Hot rolled structural steel sections
- Declared unit: per ton Hot rolled structural steel sections
- System boundary: Cradle-to-gate

Water Scarcity Footprint data verified:

- Consumption : 19.19 M³/ ton Hot rolled structural steel sections
- Impact :
 - BOD: 162.64 g / ton Hot rolled structural steel sections
 - COD: 597.01 g / ton Hot rolled structural steel sections
 - SS : 1,922.83g/ ton Hot rolled structural steel sections

Period covered by water scarcity footprint assessment:

- Jan 1, 2025 to Dec 31, 2025

Verification opinion:

Based on the process and procedures conducted, we conclude that the water scarcity footprint statement with reasonable assurance:

- is materially correct;
- is a fair representation of the water scarcity footprint data and information; and
- is prepared in accordance with the ISO 14046:2014.

It is our opinion that TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of water scarcity footprint statement for the stated period and boundaries.

Chris Liu, Technical Reviewer

Originally Issue: 11/08/2026

Operation Manager: 

Latest Issue: 11/08/2026



Statement No: TWN33510879WFP/E Rev.1
Latest Issue: 11/08/2026



Water scarcity footprint statement and other information:

- WFP Inventory: 07/23/2026 (ver:1)
- WFP Study Report: 07/23/2026(ver:1)
- The primary activity data include related facilities from its own processes under the operational control of TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS;
- The secondary data include relative factors from public sources and LCA software SimaPro 10.2.0.0.

Water scarcity footprint statement

Water consumption		Water Impact
(M ³ / ton Hot rolled structural steel sections)		g / ton Hot rolled structural steel sections
Product level Hot rolled structural steel sections	Indirect: 18.7	BOD : indirect 162.44 direct: 0.20 total: 162.64
	Direct: 0.49	COD : indirect 595.45 direct: 1.56 total: 597.01
	Total: 19.19	SS : indirect: 1,922.46 direct 0.37 total: 1922.83

Verification protocols used to conduct the verification:

- ISO 14046:2014

Water scarcity footprint verification methodology:

- Interviews with relevant personnel of TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS;
- Review of documentary evidence produced by TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS;
- Review of TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS data and information systems and methodology for collection, aggregation, analysis and review of information used to determine water scarcity footprint statement at office and during site visits to TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS; and
- Audit of sample of data used by TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS to determine water scarcity footprint statement.

Verification dates:

- 06/07/2026, 15~17/07/2026

Verification Team:

- Lead Verifier: C.F.Chang *C.F. Chang*
- Verifier: N.A.
- **Statement of independence, impartiality and competence**

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 180 years history in providing independent assurance services.

No member of the verification team has a business relationship with TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities. The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of water scarcity footprint data.

This verification statement, including the opinion expressed herein, is provided to TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS and is solely for the benefit of TUNG HO STEEL ENTERPRISE CORP. - KAOHSIUNG WORKS in accordance with the terms of our agreement. We consent to the release of this statement by you to any interested party in order to satisfy the terms of water scarcity footprint requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.

BUREAU VERITAS CERTIFICATION TAIWAN CO., LTD
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
Tel: +886-2-2570 7655 Fax: +886-2-2570 7607 Page 2 of 2

