



Certificate

Certificat

Report no. : (TH05-286 / version 1)

Greenhouse Gas Verification Report Opinion

THGHG05286-00

Verification SHEH KAI PRECISION CO., LTD.
Scope: No. 1, 3, 5, Bengong 1st Rd., Gangshan Dist., Kaohsiung City, Taiwan, R.O.C.
☒ The information of other sites are listed on the subsequent page.

Verification Criteria: ISO 14064-1 : 2018

Verification Objectives : According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : 2023/01/01~2023/12/31

Verification Data : Direct GHG emissions (category 1): 316.8099 tons CO₂e

Energy indirect GHG emissions (category 2): 5240.1244 tons CO₂e

Global Warming Potential (GWP) : refer to IPCC 2021 Year, the AR6 assessment report

Statement Basis : This statement must be interpreted as a whole with the following.

GHG Inventory report (version : 2 ; Date : 07 18, 2024)
GHG Inventory (version : 2 ; Date : 07 18, 2024)

Materiality : 5% (category 1 and category 2)

Type of Opinion : ☒ unqualified ☐ qualified (see the subsequent page) ☐ disclaim the issuance

Verification Conclusion: Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by the two parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by the two parties.
Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

Date of Issuance: 08 28, 2024

APPROVED BY

Patrick NI
Director for Certification
ON BEHALF OF
AFNOR ASIA

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The Geographical Location of Multiple Sites :

Site	Address
HO	No. 1, 3, 5, Bengong 1st Rd., Gangshan Dist., Kaohsiung City, Taiwan, R.O.C.
Factory-Luzhu	No. 161, Minyou Rd., Luzhu Dist., Kaohsiung City, Taiwan, R.O.C.
Factory-Packing	No. 1, Bengong W. 1st Rd., Gangshan Dist., Kaohsiung City, Taiwan, R.O.C.
Factory-Composite material	No. 70-29, Shishan, 23th Neighborhood, Dacuo Village, Zhunan Township, Miaoli County, Taiwan, R.O.C.
Factory-Zhunan	No. 58, 9th Neighborhood, Dacuo Village, Zhunan Township, Miaoli County, Taiwan, R.O.C.

Emissions Data for Each Category :

Category	Description of content	GHG emissions (tons CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary combustion sources, mobile combustion sources, process emission sources, fugitive emission sources	316.8099	
(Category 2) Indirect GHG emissions from imported energy	Electricity	5240.1244	Location-based
(Category 3) Indirect GHG emissions from transportation	NS	NS	
(Category 4) Indirect GHG emissions from products used by organization	NS	NS	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass burning emission : 0.0000 tons CO₂e

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Data for Multiple Sites :

Emission unit: tons CO₂e

Site	Direct GHG emissions (Category 1)	Indirect GHG emissions from energy(Category 2)	Indirect GHG emissions(Category 3~6)
HO	95.6772	3461.5568	NS
Factory-Luzhu	185.0944	1419.9141	NS
Factory-Packing	11.2615	31.4176	NS
Factory-Composite material	22.0460	164.2846	NS
Factory-Zhunan	2.7308	162.9512	NS

Other Related Verification Information

Organization boundaries: :	operational control
GHG type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of intended use:	Understanding voluntarily the status of GHG emissions as a basis for developing reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria for significance of indirect emissions :	- Identified stakeholder requirements: ☒Yes ☐No - Identified regulation requirements : ☒Yes ☐No - Identified magnitude of emissions : ☒Yes ☐No
Purchased power factor:	Refer to the 2023 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on APR.26.2024
Data sources :	☒ The primary data is collected from on-site operation activities. ☐ Category 3~6 emissions are calculated with estimated data. The secondary data sources are: XX database
Verification method:	☒ On-site
Qualified opinion :	NO
Others :	NO
Verification date :	07.01.2024, 07.05.2024 07.17.2024
Report date :	07.18.2024

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Verification team and technical review

Lead verifier : Han-Lin Chiu

Signature : Han-Lin Chiu

Verifier : Chunyao Tong

Signature : Chunyao Tong

Verifier : He-Yuan Chen

Signature : He Yuan Chen

Verifier : Hui-Wen Liu

Signature : Liu, Hui-Wen

Independent review : C. Kuang

Signature : C. Kuang

Verification processes

AFNOR is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.