

Report No. : (TH05-286 / Version 1)

## Greenhouse Gas Verification Report Opinion

THGHG05286-01

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 ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : From 2024/01/01 to 2024/12/31 (The data being viewed is historical in nature)

Verification : Direct GHG Emissions (Category 1): 277.3978 Ton CO<sub>2</sub>e

Data : Energy Indirect GHG Emissions (Category 2): 4,106.3767 Ton CO<sub>2</sub>e

Global Warming Potential (GWP) : Refer to IPCC 2013 Year, the 5 assessment report

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

GHG Inventory Report (Version : 2 ; Date : 05 16, 2025 )  
GHG Inventory (Version : 2 ; Date : 05 16, 2025 )

Materiality : 5% (Category 1 and Category 2 )

Type of Opinion :  Unqualified  Qualified (see the subsequent page )  Disclaim the issuance

To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.

Verification Conclusion: Declares that the reasonable assurance level of the inventory data belong to Taiwan (include all site) is Category 1 and Category 2. .

Declares that the limited assurance level of the inventory data belong to Sheh Kai (Shanghai) Co., Ltd is Category 1 and Category 2.

Date of Issuance: 06 25, 2025

APPROVED BY



Dr. August Tsai  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

113-2024/00

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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)
Sheh Kai (Shanghai) Co., Ltd	8F, No. 9, Lane 1555, Jinshajiang West Road, Jiading District, Shanghai, China

## Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary combustion sources, mobile combustion sources, process emission sources, fugitive emission sources	277.3978	
(Category 2) Indirect GHG emissions from imported energy	Electricity	4106.3767	Location-based standard
(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 Ton CO<sub>2</sub>e

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**Data for Multiple Sites :**

Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Emission Unit: Ton CO <sub>2</sub> e	
			Indirect GHG Emissions (Category 3~6)	NS
HO	71.2746	2,256.9984		NS
Factory-Luzhu	176.5387	1,555.7059		NS
Factory-Packing	9.6606	27.7575		NS
Factory-Composite material	13.2555	158.0885		NS
Factory-Zhunan	1.5256	99.4887		NS
Sheh Kai (Shanghai) Co., Ltd	5.1428	8.3377		NS

**Other Related Verification Information**

Organization Boundaries :	Operational control
GHG Type :	Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> )
Purpose of Intended Use:	Comply with the requirements of the Financial Supervisory Commission (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 :	<ul style="list-style-type: none"> <li>- Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>- Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>- Identified magnitude of emissions : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</li> <li>- Others :</li> </ul>
Purchased Power Factor:	<p>Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04 14,2025 for the site of Taiwan</p> <p>Refer to the 2023 Electricity Carbon Footprint Factor Data Announcement by the Ministry of Ecology and Statistics, National Bureau of Statistics, and National Energy Administration on 01 22, 2025 for the site of China</p>
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	No
Others :	No
Verification Date :	05 08,2025 05 09,2025 05 29,2025
Report Date :	05 30, 2025

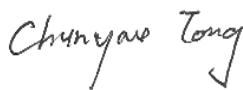
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## Verification Team and Technical Review

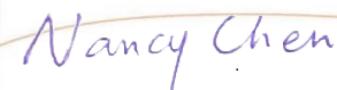
Lead Verifier : Han-Lin, Chiu

Signature : 

Verifier : Chunyao Tong

Signature : 

Independent Review : Yi-Ching Chen

Signature : 

## Verification Processes

AFNOR ASIA 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 ASIA 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.