



Certificate

Certificat

Report no. : (TH24-025 / version 1)

Greenhouse Gas Verification Report Opinion (THGHG24025-00)

Verification Tien Kang Co., Ltd.
Scope: No. 427, Xihu Rd., Dali Dist., Taichung City 41263 , Taiwan
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 : From 2022/01/01 to 2022/12/31 (The data being viewed is historical in nature)

Verification Data : Direct GHG emissions (category 1): 78.9715 tons CO2e

Energy indirect GHG emissions (category 2): 488.3816 tons CO2e

Indirect GHG emissions (category 3~6): 5,075.7586 tons CO2e

Global Warming Potential (GWP) : refer to IPCC 2021 Year, the 6 assessment report

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

GHG Inventory report (version : 3 ; Date : 07 09, 2024)
GHG Inventory (version : 3 ; Date : 07 09, 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 both parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by both parties.

Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

Date of Issuance: 08 18, 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
Site1	No. 427, Xihu Rd., Dali Dist., Taichung City 41263 , Taiwan
Site2	No. 440, Xihu Rd., Dali Dist., Taichung City 41263 , Taiwan

Emissions Data for Each Category :

Category	Description of content	GHG emissions (tons CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary emissions Mobile emissions Fugitive emissions	78.9715	
(Category 2) Indirect GHG emissions from imported energy	Indirect Emissions from Purchased Electricity (Taipower)	488.3816	local standard
(Category 3) Indirect GHG emissions from transportation	Upstream transport emissions. Downstream transport and distribution. Employee commuting Business travel Waste transport	530.6229	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods Fuel and energy Waste treatment emissions	4,545.1357	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NA	NS	
(Category 6) Indirect GHG emissions from other sources	NA	NS	

Biomass burning emission : 0.0000 tons CO₂e

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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 :	<ul style="list-style-type: none"> - Identified stakeholder requirements: <input type="checkbox"/>Yes <input checked="" type="checkbox"/>No - Identified regulation requirements : <input type="checkbox"/>Yes <input checked="" type="checkbox"/>No - Identified magnitude of emissions : <input type="checkbox"/>Yes <input checked="" type="checkbox"/>No - Others :
Purchased power factor:	Refer to the 2023 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 04 26, 24
Data sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: google map, Carbon Footprint Information Platform <input type="checkbox"/> others :
Verification method:	<input checked="" type="checkbox"/> On-site
Qualified opinion :	NO
Others :	No
Verification date :	04 15, 2024 04 22, 2024
Report date :	07 31, 2024

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Verification team and technical review

Lead Verifier : Haiso Hsien Chen Signature : Hsiao-Hsien Chen

Verifier : PO-Chun Chang Signature : Po-Chun Chang

Independent review : Ling, Hsiao-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.