

Report No. : (TH06-162 / Version 1)

Greenhouse Gas Verification Report Opinion  
THGHG06162-01

Verification: Chunghwa Precision Test Tech. Co., Ltd.  
No.12, Gongye 3rd Rd., Pingzhen Dist., Taoyuan City 324, Taiwan (R.O.C.)  
Scope: ☒ 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 01 01, 2024 to 12 31, 2024 (The data being viewed is historical in nature)

Verification Data: Direct GHG Emissions (Category 1): 1671.8104 Ton CO<sub>2</sub>e  
Energy Indirect GHG Emissions (Category 2): 14747.3499 Ton CO<sub>2</sub>e  
Indirect GHG Emissions (Category 3~6): 4864.2233 Ton CO<sub>2</sub>e

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 :	2	; Date :	03 27, 2025	)
GHG Inventory (Version :	2	; Date :	03 27, 2025	)

Materiality : 5% (Category 1 and Category 2 )

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

Verification Conclusion: 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.  
Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2.  
Declares that the limited assurance level of the inventory data is Category 3 to Category 6.

Date of Issuance: 04 25, 2025

APPROVED BY

Steven Huang  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

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**The Geographical Location of Multiple Sites :**

Site	Address
Site1-HQ	No.12 & 15, Gongye 3rd Rd., Pingzhen Dist., Taoyuan City 324, Taiwan (R.O.C.)
Site2	Rm. C8 , 3F., No.1, Lixing 1st Rd., Hsinchu City 300, Taiwan (R.O.C.)
Site3	1F., No. 356, Fuya Rd., Xitun Dist., Taichung City 407 , Taiwan (R.O.C.)
Site4	No. 501, Qiaoxin 3rd Road, Qiaotou District, Kaohsiung City 825, Taiwan (R.O.C.)

**Emissions Data for Each Category :**

Category	Description of Content	GHG Emissions (Ton CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary emissions 、 Mobile emissions 、 Process emissions 、 Fugitive emissions	1671.8104	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	14747.3499	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream logistic 、 Downstream logistics 、 Business travel	243.0856	
(Category 4) Indirect GHG emissions from products used by organization	Upstream emission for business 、 Waste treatment 、 Emissions from the use of services	4620.6412	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	Emissions from downstream leased assets	0.4965	
(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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## 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:	Voluntarily understanding the status of greenhouse gas emissions as a basis for 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"> <li>- Identified stakeholder requirements: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</li> <li>- Identified regulation requirements : <input type="checkbox"/> Yes <input checked="" 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:	Refer to the 2023 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04 26, 2024
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: EPA Product Carbon Footprint Information Website . <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	No
Others :	No
Verification Date :	03 19~20, 2025 03 27, 2025
Report Date :	03 29, 2025

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## Verification Team and Technical Review

Lead Verifier :

Chen, Hu-Mu

Signature :

*Chen, Hu-Mu*

Verifier :

Kuo-ping Chiao

Signature :

*K.P. Chiao*

Verifier :

Cheng-Hao Chen

Signature :

*Cheng-Hao Chen*

Independent Review :

Nancy Chen

Signature :

*Nancy Chen*

## 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.