

Report no. : (TH23-473 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG23473-00

Verification SHIEH YIH MACHINERY INDUSTRY CO.,LTD
Scope: No.446, Nanshang Rd.,Guishan Dist., Taoyuan City 333014,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 : From 01 01 ,2023 to 12 31 ,2023 (The data being viewed is historical in nature)

Verification
Data : Direct GHG emissions (category 1): **126.0471** tons CO₂e
 Energy indirect GHG emissions (category 2): **953.2849** tons CO₂e
 Indirect GHG emissions (category 3~6): **15488.6295** 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 :	2	; Date :	10 18, 2024)
GHG Inventory (version :	2	; Date :	10 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 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.
 The statement provides reasonable assurance for the data of Category 1 and Category 2;
 The statement provides limited assurance for the data of Category 3 and Category 4.

Date of Issuance: 12 05, 2024

APPROVED BY



Patrick NI
 Director for Certification
 ON BEHALF OF
 AFNOR ASIA

Report no. : (TH23-473 / Version 1)

The Geographical Location of Multiple Sites :

Site	Address
Head office	No.446, Nanshang Rd.,Guishan Dist., Taoyuan City 333014,Taiwan (R.O.C)
student dormitory	No.442-1, Nanshang Rd., Guishan Dist., Taoyuan City 333014, Taiwan (R.O.C.)
Nanshang Road Dormitory	6F., No.47, Aly.28, Ln. 520, Nanshang Rd., Guishan Dist., Taoyuan City 333014, Taiwan (R.O.C.)
Nanfu Street Dormitory	11F., No.19, Nanfu St, Luzhu Dist.,Taoyuan City338218, Taiwan (R.O.C)
Xinnan Road Dormitory	10F., No.158, Sec.1,Xinnan Rd., Luzhu Dist., Taoyuan City 338018,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	126.0471	
(Category 2) Indirect GHG emissions from imported energy	Electricity	953.2849	Location-based
(Category 3) Indirect GHG emissions from transportation	Upstream raw material transportation, downstream product transportation, business travel, waste transportation	3225.5770	
(Category 4) Indirect GHG emissions from products used by organization	Emissions from the upstream of purchasing goods and emissions from waste treatment	12263.0524	
(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

Report no. : (TH23-473 / Version 1)

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:	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 :	- Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input 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 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 :	09 24~25, 2024 10 18, 2024
Report date :	10 25, 2024

Report no. : (TH23-473 / Version 1)

Verification team and technical review

Lead Verifier : **Chen, Hu MU**

Signature : *Chen, Hu -mu*

Verifier : **James Cheng**

Signature : *James Cheng*

Independent review : **SHIH-TING TSENG**

Signature : *Shih-Ting Tseng*

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.