



Certificate

Certificat

Report No. : (TH25-152 / Version 1)

Greenhouse Gas Verification Report Opinion THGHG25152-00

Verification Scope: GUDENG PRECISION INDUSTRIAL CO., LTD.
9F-5., No. 2, Sec. 4, Jhongyang Rd., Tucheng Dist, New Taipei County 236
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, 2024 to 12 31, 2024 (The data being viewed is historical in nature)

Verification Data : Direct GHG emissions (Category 1): 687.7790 Ton CO_{2e}

Energy indirect GHG emissions (Category 2): 8,314.8085 Ton CO_{2e}

Indirect GHG emissions (Category 3~6): 7,333.8113 Ton CO_{2e}

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 : 4 ; Date : May 16, 2025)
GHG Inventory (Version : 4 ; Date : May 16, 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.

Date of Issuance: July 02, 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
Gudeng Precision Industrial Co., Ltd.-Operation Headquarters	9F.-5, No. 2, Sec. 4, Zhongyang Rd., Tucheng Dist, New Taipei City, Taiwan (R.O.C.)
Gudeng Precision Industrial Co., Ltd.-Tree Valley Factory	No.17, Zilian Rd., Xinshi Dist., Tainan City, Taiwan (R.O.C.)
Gudeng Precision Industrial Co., Ltd.-STSP Factory	2F.-1, 2F.-2, No. 23, Nanke 3rd Rd., Xinshi Dist., Tainan City, Taiwan (R.O.C.)
Gudeng Precision Industrial Co., Ltd.-Fuxing Factory	No. 21, Fuxing St., Tucheng Dist., New Taipei City , Taiwan (R.O.C.)

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Process emissions, Fugitive emissions	687.7790	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	8,314.8085	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream transport emissions, Business travel	80.9198	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods, Waste treatment	7,252.8915	
(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 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 :	- 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 2024 power factor announced by the Energy Administration of the Ministry of Economic Affairs on April 14, 2025.
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: Carbon Footprint Information Platform <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	April 11, 18, 22, 2025 May 16, 2025
Report Date :	June 22, 2025



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Verification Team and Technical Review

Lead Verifier : LU,MU-CHENG

Signature : *Lu, Mu-Cheng*

Verifier : Han-Lin Chiu

Signature : *Han-Lin Chiu*

Verifier : Rich-Lin

Signature : *Rich Lin*

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.