



Certificate

Certificat

Report No. : (TH24-725 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG24725-00

Verification Shuang Bang Industrial Corp.
Scope: No. 3, Yongxing Rd., Nantou City, Nantou County 540029, Taiwan (R.O.C.)
☒ The information of other sites are listed on the subsequent page.

Verification ISO 14064-1 : 2018
Criteria:

Verification According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG
Objectives : 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, 2023 to 12 31, 2023 (The data being viewed is historical in nature)

Verification Direct GHG Emissions (Category 1): 8,717.6643 Ton CO₂e
Data : Energy Indirect GHG Emissions (Category 2): 8,857.7022 Ton 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 :	02 12, 2025	)
GHG Inventory (Version :	2	; Date :	02 12, 2025	)

Materiality : 5% (Category 1 and Category 2)

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

Verification To confirm that the organization submits a GHG statement in accordance with the
Conclusion: 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: 04 09, 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
Site 1-Headquarters and Yongxing Plant	No. 3, Yongxing Rd., Nantou City, Nantou County 540029, Taiwan (R.O.C.)
Site 2-Renhe Plant	No. 155, Renhe Rd., Nantou City, Nantou County 540027, Taiwan (R.O.C.)
Site 3-Nangang Plant	No. 101, Nangang 3rd Rd., Nantou City, Nantou County 540029, Taiwan (R.O.C.)
Site 4-Taipei Office	2F.-3, No. 22-2, Ningxia Rd., Datong Dist., Taipei City 103019, Taiwan (R.O.C.)
Site 5-Dormitory	No. 11, Aly. 5, Ln. 18, 7th St., Tongyuan Rd., Nantou City, Nantou County 540027, 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	8,717.6643	
(Category 2) Indirect GHG emissions from imported energy	Indirect Emissions from Purchased Electricity (Taipower)	8,857.7022	location standards
(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 : 6307.4224 Ton CO₂e

113-2024/00

Report No. : (TH24-725 / Version 1)

Data for Multiple Sites :

Emission Unit: Ton CO ₂ e		
Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)
Site 1	6,471.1982	3,549.6864
Site 2	2,234.9124	5,214.1181
Site 3	3.1545	89.1908
Site 4	6.3597	3.7912
Site 5	2.0395	0.9157

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: ☒ Yes ☐ No - Identified regulation requirements : ☐ Yes ☒ No - Identified magnitude of emissions : ☐ Yes ☒ No - Others :
Purchased Power Factor:	Refer to the 2023 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on Apr. 26, 2024
Data Sources :	☒ The primary data is collected from on-site operation activities. ☒ Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Carbon Footprint Information Platform ☐ Others :
Verification Method:	☒ On-site
Qualified Opinion :	No
Others :	No
Verification Date :	12 03, 2024 12 05, 2024 01 21, 2025 02 12, 2025
Report Date :	03 12, 2025

113-2024/00



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Verification Team and Technical Review

Lead Verifier : Hui-Wen Liu Signature : Lin, Hui-Wen

Verifier : Ruey-Ying Huang Signature : Ruey-Ying Huang

Julio Kuo Signature : Julio Kuo

Nancy Chen Signature : Nancy Chen

Independent Review : L, Kuang Signature : L. Kuang

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.