Greenhouse Gas Verification Report Opinion
THGHG07270-01

Verification Scope:	GONGIN PRECISION IND. CO., LTD. No. 168, Bade 2nd Rd., Renwu District, Kaohsiung City 814, 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 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):	446.5622	tCO_2e
Energy Indirect GHG Emissions (Category 2):	8,039.7188	tCO_2e
Indirect GHG Emissions (Category 3~6):	7,979.4777	tCO_2e

Global Warming Potential (GWP)： Refer to IPCC   The 6-assessment report   2021   Year

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

GHG Inventory Report (Version： 2 ; Date： 09 26, 2025)
GHG Inventory (Version： 2 ; Date： 09 26, 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; the limited assurance level of the inventory data is Category 3 to Category 6.

Date of Issuance: 09 30, 2025

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

The Geographical Location of Multiple Sites：

Site	Address
High-tech Factory	**No. 168, Bade 2nd Rd., Renwu District, Kaohsiung City 814, Taiwan, R.O.C.**
Aerospace Factory	**No. 170, Bade 2nd Rd., Renwu District, Kaohsiung City 814, Taiwan, R.O.C.**
Head Factory	**No. 6, Gongye 1st Rd., Renwu District, Kaohsiung City 814, Taiwan, R.O.C.**

Emissions Data for Each Category：

Category	Description of Content	GHG Emissions (tCO$_2$e)	Note
(Category 1) Direct GHG emissions	**Stationary emissions Mobile emissions Process emissions Fugitive emissions**	**446.5622**	
(Category 2) Indirect GHG emissions from imported energy	**Electricity**	**8,039.7188**	**Location-based standard**
(Category 3) Indirect GHG emissions from transportation	**Upstream transportation of raw materials Downstream transportation of products Employee commuting**	**212.7487**	
(Category 4) Indirect GHG emissions from products used by the organization	**Purchased goods Waste treatment and transportation**	**7,766.7290**	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	**NA**	**-**	
(Category 6) Indirect GHG emissions from other sources	**NA**	**-**	

Biomass Burning Emission： **0.0000 tCO$_2$e**

Note: The presentation of data after the decimal point in this Verification Report Opinion shall follow the definition

of the inventory procedures and other documents of the organization being verified; if not defined, it shall be

presented by the provisions of the organizational level of MOENV: 4 decimal places.

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Other Related Verification Information

Organization Boundaries：	Operational control
GHG Type：	Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF_6), Nitrogen trifluoride (NF_3)
Purpose of Intended Use:	Client's expectations for the organization's GHG inventory, and the internal concern for GHG emissions (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Purchased Power Factor:	Refer to the 2024 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 04 14, 2025
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 ,Japan Carbon Factor Database ver 4.0. ☐ Others：
Verification Method:	☑ On-site ☐ Other＿＿＿＿＿
Qualified Opinion：	NO
Others：	NO
Verification Date：	08 24, 2025 (Document) 09 02&08&15, 2025 (On-site) 09 26, 2025 (On-site)
Report Date & Version：	09 27, 2025, Version：01

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Verification Team and Technical Review

    Lead Verifier：   **Chi-Chang ,Lin**   **Signature：**   *Chi-Chang, Lin*

    Independent Review：   **Shih-Ting Tseng**   **Signature：**   *Shih-Ting, Tseng.*

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.

113- 2024/00