

Report no. : (TH22-058 / version 1)

## Greenhouse Gas Verification Report Opinion

### THGHG22058-00

**Verification Scope:** GZ ELECTRONIC CO., LTD.  
3F., NO.168, LIANCHENG RD., ZHONGHE DIST., NEW TAIPEI CITY 235, TAIWAN

**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 2023 / 01 / 01 to 2023 / 12 / 31 (The data being viewed is historical in nature)

**Verification Data :** Direct GHG emissions (category 1): 23.7945 tons CO<sub>2</sub>e

Energy indirect GHG emissions (category 2): 426.5019 tons CO<sub>2</sub>e

**Global Warming Potential (GWP) :** refer to IPCC 0000 Year, the 0 assessment report

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

GHG Inventory report (version :	3	; Date :	Sep. 16, 2024	)
GHG Inventory (version :	3	; Date :	Sep. 16, 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.

Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

**Date of Issuance:** Oct. 11, 2024

APPROVED BY



Patrick NI  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

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**Emissions Data for Each Category :**

Category	Description of content	GHG emissions (tons CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Mobile Combustion Source 、 Process Emission Source 、 Fugitive Emission Source	23.7945	
(Category 2) Indirect GHG emissions from imported energy	Purchased Electricity	426.5019	Location-based
(Category 3) Indirect GHG emissions from transportation	NA	NA	
(Category 4) Indirect GHG emissions from products used by organization	NA	NA	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NA	NA	
(Category 6) Indirect GHG emissions from other sources	NA	NA	

Biomass burning emission : 0.0000 tons 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 checked="" type="checkbox"/>Yes <input 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 Bureau of Energy, Ministry of Economic Affairs on April 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: EPD Product Carbon Footprint Database Platform <input type="checkbox"/> others :
Verification method:	<input checked="" type="checkbox"/> On-site
Qualified opinion :	NO
Others :	NO
Verification date :	Aug. 07, 2024 Aug. 14, 2024
Report date :	Sep. 20, 2024

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## Verification team and technical review

Lead Verifier : CH. Hsu

Signature: *CH. Hsu*

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.