



# Opinion Statement

## Greenhouse Gas Emissions

### Verification Opinion Statement

This is to verify that: Fine Blanking & Tool Co., Ltd.  
No. 3, Gong 8th Rd.  
Shengang Township  
Changhua County  
509004  
Taiwan

至興精機股份有限公司  
台灣  
彰化縣  
伸港鄉  
全興工業區  
工八路3號  
509004

Holds Statement No: GHGEV 767420  
Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with Fine Blanking & Tool Co., Ltd. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 1,076.719 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 5,685.080 tonnes of CO<sub>2</sub> equivalent.
- No material misstatements for the period from 2021-01-01 to 2021-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity for the year 2021 is not published by Taiwan government so far, the emission factor used for electricity is 0.502 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2021-01-01 to 2021-12-31 is as follows:

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>1,076.719</b>
1.1	Stationary combustion		847.0575
1.2	Mobile combustion		66.8665
1.3	Industrial processes (anthropogenic systems)		0.0204
1.4	Fugitive (anthropogenic systems)		162.7746
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
<b>Category 2: Indirect GHG emissions from imported energy</b>			<b>5,685.080</b>
2.1	Indirect emissions from imported electricity	location-based approach	5,685.0797
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000
<b>Category 3: Indirect GHG emissions from transportation</b>			<b>555.292</b>
3.1	Emissions from upstream transport and distribution for goods	steel	555.2921
3.2	Emissions from Downstream transport and distribution for goods	NS	-
3.3	Emissions from Employee commuting	NS	-
3.4	Emissions from Client and visitor transport	NS	-
3.5	Emissions from Business travels	NS	-
<b>Category 4: indirect GHG emissions from products used by organization</b>			<b>14,373.294</b>
4.1	Emissions from Purchased goods	Steel, electricity and fuels	14,373.2940
4.2	Emissions from Capital goods	NS	-
4.3	Emissions from the disposal of solid and liquid waste	NS	-
4.4	Emissions from the use of assets	NS	-
4.5	Emissions from the use of services that are not described in the above subcategories	NS	-

\* NS: Non significant; N/A: Non available.

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The total emissions were verified in selected branches and representative offices, including but not limited to the following:

Locations	Verification Information
Fine Blanking & Tool Co., Ltd. No. 3, Kon 8 Road Si-Di Tsun, Hsen-Kang Changhua County 509004 Taiwan 至興精機股份有限公司 臺灣 彰化縣 伸港鄉溪底村 全興工業區 工八路 3 號 509004	The Greenhouse Gas Emissions with Fine Blanking & Tool Co., Ltd. for the Year 2021 was verified, including the direct greenhouse gas emissions 1,076.719 tCO <sub>2</sub> e, and indirect greenhouse gas emissions from imported energy 5,685.080 tCO <sub>2</sub> e.
Fine Blanking & Tool Co., Ltd. Plant II No. 18-1, Gondong 1st Road Si-Di Tsun, Hsen-Kang Changhua County 509004 Taiwan 至興精機股份有限公司 臺灣 彰化縣 伸港鄉溪底村 全興工業區 工東一路 18-1 號 509004	
Fine Blanking & Tool Co., Ltd. Plant III No. 60, Xing Gong Road Si-Di Tsun, Hsen-Kang Changhua County 509004 Taiwan 至興精機股份有限公司 臺灣 彰化縣 伸港鄉溪底村 全興工業區 興工路 60 號 509004	

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