

# Opinion Statement

## Greenhouse Gas Emissions

### Verification Opinion Statement

This is to verify that: Fine Blanking & Tool Co., Ltd.  
No. 3, Gong 8th Rd.  
Si-Di Tsun, Hsen-Kang  
Shengang Township  
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

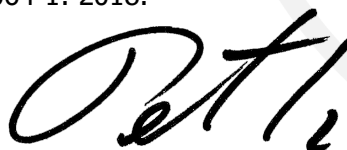
Holds Statement No: GHGEV 787956

#### 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 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 993.239 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 5,637.342 tonnes of CO<sub>2</sub> equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 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 2022 is not published by Taiwan government so far, the emission factor used for electricity is 0.509 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 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
<b>Category 1: Direct GHG emissions and removals</b>			<b>993.239</b>
1.1	Stationary combustion		755.8977
1.2	Mobile combustion		63.3812
1.3	Industrial processes(anthropogenic systems)		0.0051
1.4	Fugitive(anthropogenic systems)		173.9550
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>5,637.342</b>
2.1	Indirect emissions from imported electricity	location-based approach	5,637.3419
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>491.500</b>
3.1	Emissions from upstream transport and distribution for goods	Steel	491.5003
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>13,220.071</b>
4.1	Emissions from Purchased goods	Steel, electricity, fuels and gas	<b>13,220.0713</b>
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.

\* Steel 占原料領用量 41.94%.

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

Location	Verification Information
Fine Blanking & Tool Co., Ltd. No. 3, Gong 8th Rd., Si-Di Tsun, Hsen-Kang Shengang Township 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 period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 993.239 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 5,637.342 tonnes of CO <sub>2</sub> equivalent.
Fine Blanking & Tool Co., Ltd. Plant II No. 18-1, Gondong 1st Rd., Si-Di TsunHsen-Kang Shengang Township Changhua County 509004, Taiwan 至興精機股份有限公司二廠 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 Rd., Si-Di Tsun, Hsen-Kang, Shengang Township Changhua County 509004 Taiwan 至興精機股份有限公司三廠 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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