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 807893

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Fine Blanking & Tool Co., Ltd. for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 814.512 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 4,142.986 tonnes of CO_2 equivalent.
- Fine Blanking & Tool Co., Ltd. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Originally Issue: 2024-06-11 Latest Issue: 2024-06-11

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.
Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Holds Statement No: GHGEV 807893

The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 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 of year 2023 is 0.494 $kgCO_2$ per kWh.

EMISSIONS		Notes	tonnes CO_2e
Category 1: Direct GHG emissions and removals			814.512
1.1	Stationary combustion		598.2363
1.2	Mobile combustion		54.3062
1.3	Industrial processes (anthropogenic systems)		0.0027
1.4	Fugitive (anthropogenic systems)		161.9672
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO_2e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			4,142.986
2.1	Indirect emissions from imported electricity	location-based approach	4,142.9863
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		-

Originally Issue: 2024-06-11 Latest Issue: 2024-06-11

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.
Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Holds Statement No: GHGEV 807893

Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO_2e
Category 3: Indirect GHG emissions from transportation				131.027
3.1	Emissions from Employee commuting	Use the Distance-based method Materials	steel coil: 4,087.69 ton Road transport: 604,033 tkm Sea transport: 2,621,169 tkm	131.0274
Category 4: indirect GHG emissions from products used by organization				9,284.957
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method	Electricity: 8,386.61 MWh gasoline: 0.918 KL diesel: 19.72 KL natural gas: 310.827Km^3 steel coil: 4,087.69 ton	9,284.9568

Originally Issue: 2024-06-11 Latest Issue: 2024-06-11

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.
Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Holds Statement No: GHGEV 807893

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) 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 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 814.512 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 4,142.986 tonnes of CO_2 equivalent.
Fine Blanking & Tool Co., Ltd. Plant II No. 18-1, Gondong 1st Rd. Si-Di Tsun, Hsen- 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	

Originally Issue: 2024-06-11 Latest Issue: 2024-06-11

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.
Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.