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
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 807894

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 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 794.566 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 3,614.834 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

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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 2024-01-01 to 2024-12-31 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 2024 is 0.474 kgCO_2e per kWh.

EMISSIONS		Notes	tonnes CO_2e
Category 1: Direct GHG emissions and removals			794.5662
1.1	Stationary combustion		590.8605
1.2	Mobile combustion		48.6116
1.3	Industrial processes (anthropogenic systems)		0.0083
1.4	Fugitive (anthropogenic systems)		155.0858
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO_2e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			3,614.8340
2.1	Indirect emissions from imported electricity	location-based approach	3,614.8340
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- 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				183.2971
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	steel coil: 3,561.05 tonnes Road transport: 851,075 tkm Sea transport: 3,626,581 tkm	183.2971
Category 4: indirect GHG emissions from products used by organization				8,119.6160
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Electricity:7,626.23 kWh Gasoline: 0.9768 kl Diesel: 17.0298 kl Natural gas:300.245 km^3 Steel coil:3,561.05 tonnes	8,119.6160

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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 Tsu, 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 794.5662 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 3,614.8340 tonnes of CO_2 equivalent.
Fine Blanking & Tool Co., Ltd., Plant II No. 18-1, Gondong 1st Rd. Si-Di Tsu, 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 Tsu, 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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