Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Fine Blanking & Tool Co., Ltd. 2025 GHG Report produced by Fine Blanking & Tool Co., Ltd., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Fine Blanking & Tool Co., Ltd. 2025 GHG Report produced by Fine Blanking & Tool Co., Ltd., covering the other indirect GHG emissions (Scope 3):	• Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with ISO 14064-1:2018 and it's principles. • For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Alan Shen
Independent Reviewer	Eddy Chuang
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-6-26
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Fine Blanking & Tool Co., Ltd. This 3rd party Verification Opinion has been prepared for Fine Blanking & Tool Co., Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Fine Blanking & Tool Co., Ltd. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 807896 Dated 2026-6-26

ANSI National Accreditation Board
ACCREDITED
ISO 14065
VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	Fine Blanking & Tool Co., Ltd. 至興精機股份有限公司
Responsible party	Fine Blanking & Tool Co., Ltd. 至興精機股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	• Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Fine Blanking & Tool Co., Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Fine Blanking & Tool Co., Ltd. 至興精機股份有限公司 No. 3, Gong 8th Rd., Shengang Township, Changhua County 509004, Taiwan 509004 彰化縣伸港鄉溪底村全興工業區工八路 3 號
Organizations GHG Report containing GHG Statement		至興精機股份有限公司 2025 年度溫室氣體盤查報告書 至興精機股份有限公司 2025 年度溫室氣體盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		The manufacture of stamping metal parts and precise machining parts, including shims and tappets, brake disks, handlebar, Seat Height- Adjust Tube and fine blanking parts. The assembly of brake handles and recliners.
Reporting Boundary	Direct GHG emissions (Scope 1)	• Stationary combustion • Mobile combustion • Industrial processes (anthropogenic systems) • Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	• Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	• Upstream transport and distribution for goods(Only steel coil included)
	Indirect GHG emissions from products used by organization (Scope 3)	• Purchased goods and services (Only raw materials (steel coils), electricity and fuel included)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	• Not significant
	Indirect GHG emissions from other sources (Scope 3)	• Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO_2e
Direct emissions (Scope 1)	728.2761
Indirect emissions from imported energy (Scope 2) - Location Based	3,037.3703
Indirect GHG emissions from transportation (Scope 3)	106.7382
Indirect GHG emissions from products used by organization (Scope 3)	6,721.5777
Total (location based)	10,593.9623

Appendix A

Location	Address
至興精機股份有限公司一廠	509004 彰化縣伸港鄉溪底村全興產業園區工八路 3 號
至興精機股份有限公司二廠	509004 彰化縣伸港鄉溪底村全興產業園區工東一路 18-1 號
至興精機股份有限公司三廠	509004 彰化縣伸港鄉溪底村全興產業園區興工路 60 號