

Report no. : (TH16-172 / version 1)

Greenhouse Gas Verification Report Opinion

THGHG16172-00

Verification scope: WUS PRINTED CIRCUIT CO., LTD.
No. 42, CHIN 3RD ROAD, NANZIH DIST., KAOHSIUNG CITY, TAIWAN, R.O.C.

☒ The information of other sites are listed on the subsequent page.

Verification criteria: ISO 14064-1 : 2018

Verification Objectives : AFNOR Asia, Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data period : 2023/01/01~2023/12/31

Verification data :

Direct GHG emissions (category 1):	750.6352	tons CO ₂ e
Energy indirect GHG emissions (category 2):	8,942.9090	tons CO ₂ e

Global warming potential (GWP) : refer to IPCC 2021 Year, the 6 assessment report

Statement basis : This statement must be interpreted as a whole with the following.

GHG Inventory report (version :	2	; Date :	05 17, 2024)
GHG Inventory (version :	2	; Date :	05 17, 2024)

Materiality : 5% (category 1 and category 2)

Type of opinion : ☒ unqualified ☐ qualified (see the subsequent page) ☐ disclaim the issuance

Verification conclusion: Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by the two parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by the two parties.
Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

Date of issuance: 08 15, 2024

APPROVED BY



Patrick NI
Director for Certification
ON BEHALF OF
AFNOR ASIA

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The geographical location of multiple sites :

site /company	Address
WUS PRINTED CIRCUIT CO., LTD. (No. 1 factory)	No. 42, CHIN 3RD ROAD, NANZIH DIST., KAOHSIUNG CITY, TAIWAN, R.O.C. / NO.11, CENTRAL 2ND ST., NANZI DIST., KAOHSIUNG CITY, TAIWAN, R.O.C. /
WUS PRINTED CIRCUIT CO., LTD. (No. 2 factory)	No. 21, CHIN 4TH ROAD, NANZIH DIST., KAOHSIUNG CITY, TAIWAN, R.O.C. / No. 22, CHIN 5TH ROAD, NANZIH DIST., KAOHSIUNG CITY, TAIWAN, R.O.C. /
WUS PRINTED CIRCUIT CO., LTD. (No. 3 factory)	No. 11, CHIN 2ND ROAD, NANZIH DIST., KAOHSIUNG CITY, TAIWAN, R.O.C.

Emissions data for each category :

Category	Description of content	GHG emissions (tons CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary emissions 、 Mobile emissions 、 Fugitive emissions	750.6352	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	8,942.9090	Location-based
(Category 3) Indirect GHG emissions from transportation	NS	NS	
(Category 4) Indirect GHG emissions from products used by organization	NS	NS	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass burning emission : 0.0000 tons CO₂e

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Data for multiple sites :

Emission unit: tons CO₂e

site /company	Direct GHG emissions(Category 1)	Indirect GHG emissions from energy(Category 2)	Indirect GHG emissions(Category 3~6)
WUS PRINTED CIRCUIT CO., LTD. (No. 1 factory)	0.0000	23.0642	NS
WUS PRINTED CIRCUIT CO., LTD. (No. 2 factory)	22.5600	2069.4500	NS
WUS PRINTED CIRCUIT CO., LTD. (No. 3 factory)	728.0752	6850.3968	NS

Other related verification information

Organization boundaries :	operational control
GHG type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of intended use:	Through this inspection, we will achieve compliance with the requirements of the Financial Supervisory Commission and understand the current greenhouse conditions of our company. Gas emission status to facilitate subsequent energy conservation and carbon reduction. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Significance criteria of Indirect emission :	- Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified magnitude of emissions : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Others :
Power factor:	Refer to the 2023 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 04 21, 2024

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Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: XX database, <input type="checkbox"/> others :
Verification method:	<input checked="" type="checkbox"/> On-site
Qualified opinion :	NO
Others :	NO
Verification date :	05 13, 2024 05 20, 2024
Report date :	05 21, 2024

Verification team and technical review

Lead verifier : He-Yuan Chen 簽名 : He Yuan Chen

Independent review : Wen-Chin Tsai 簽名 : Wen-Chin Tsai

Verification processes

AFNOR is based on risk assessment methods and controls and processes of evidences collection are including pre-assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and aggregation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The responsible party, the organization, is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.