



# Certificate

Certificat

Report no. : (TH21-015 / version 1)

## Greenhouse Gas Verification Report Opinion

### THGHG21015-00

**Verification** BEST RING INDUSTRIAL CORP.  
**Scope:** NO. 92-8, MEIZHOU 2ND RD., YILAN CITY, YILAN  
The information of other sites are listed on the subsequent page. ◦

**Verification Criteria:** ISO 14064-1 : 2018

**Verification Objectives :** According to ISO 14064-3:2019, 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 :** 01/01/2022 ~ 12/31/2022

<b>Verification Data :</b>	Direct GHG emissions (category 1):	147.1399	tons CO2e
	Energy indirect GHG emissions (category 2):	3,550.2390	tons CO2e
	Indirect GHG emissions (category 3~6):	813.1326	tons CO2e

**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 :	3	;	Date :	10 24, 2023	)
GHG Inventory (version :	3	;	Date :	10 24, 2023	)

**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 both parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by both parties.  
 Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

**Date of Issuance:** 12 28, 2023

APPROVED BY

Patrick Ni  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

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The Geographical Location of Multiple Sites :

Site	Address
BEST RING INDUSTRIAL CORP. (Site1)	NO. 92-8, MEIZHOU 2ND RD., YILAN CITY, YILAN COUNTY 260, TAIWAN (R.O.C.)
BEST RING INDUSTRIAL CORP. (Site2)	NO.153, LONGCYUAN RD., JIAOSI TOWNSHIP, YILAN COUNTY 262, TAIWAN (R.O.C.)

Emissions Data for Each Category :

Category	Description of content	GHG emissions (tons CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary combustion Mobile combustion Fugitive emissions	147.1399	
(Category 2) Indirect GHG emissions from imported energy	Electricity	3550.2390	Local standard
(Category 3) Indirect GHG emissions from transportation	Upstream transport Downstream transport of product Employee commuting	96.2877	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods Waste treatment and transport	716.8449	
(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 CO<sub>2</sub>e

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### Data for Multiple Sites :

Emission unit: tons CO<sub>2</sub>e

Site	Direct GHG emissions (Category 1)	Indirect GHG emissions from energy (Category 2)	Indirect GHG emissions (Category 3~6)
BEST RING INDUSTRIAL CORP. (Site1)	147.1399	3,550.2390	813.1326
BEST RING INDUSTRIAL CORP. (Site2)			

### Other Related Verification Information

Organization boundaries :	operational control
GHG type :	Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> )
Purpose of intended use:	Understanding voluntarily the status of GHG emissions as abasis for developing reduction. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria for significance of indirect emissions :	- 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 :
Purchased power factor:	Refer to the 2022 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on June 21, 2023
Data sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Carbon Footprint Information Platform. <input type="checkbox"/> others :
Verification method:	<input checked="" type="checkbox"/> On-site
Qualified opinion :	NO
Others :	NO
Verification date :	Oct. 16, 2023 Oct. 24, 2023
Report date :	Nov. 15, 2023

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## Verification team and technical review

Lead Verifier :	Wen-Chin Tsai	簽名 : Wen-Chin Tsai
Verifier :	Mu-Chen Lu	簽名 : Lu, Mu-Cheng
Independent review :	Shih-Ting Tseng	簽名 : Shih-Ting Tseng.

## Verification processes

AFNOR is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip 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 compilation 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 verified 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.