

Report no. : (TH16-048 / version 1)

Greenhouse Gas Verification Report Opinion

THGHG16048-00

Verification Scope: Phihong Technology Co. Ltd. (Headquarter Taiwan)
 ZEROVA Technologies Co. Ltd.
 Phihong (Dong Guan) Electronics Co., Ltd
 Tiesong Plant: Phihong (Dongguan) Electronics Co., Ltd. Qingxi Tiesong Site (PHCJ) & DONGGUAN PHITEK ELECTRONICS CO., LTD. (PHPJ) & Zerova Technologies(DONGGUAN) Co.,LTD
 PHIHONG VIETNAM Co.,LTD.
 No.568,Fuxing 3rd Rd.,Guishan Dist.,Taoyuan City (33383),Taiwan,R.O.C.
 No. 95, No.99, Zhengnan 1st. Street, Yongkang Dist., Tainan City 71046, Taiwan, R.O.C.
 Keji Road, Yinhu Industrial Zone, Qingxi Town, Dongguan City, Guang Dong,China.
 Building 5,133-1 TiesongRoad, QingxiTown, Dong Guan City, GuangDong(523642), China
 Lot CN5 An Duong Industrial Zone, Hong Pho
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 : 2023/01/01 to 2023/12/31 (The data is historical data.)

Verification Data :	Direct GHG emissions (category 1):	727.7034 tons CO ₂ e
	Energy indirect GHG emissions (category 2):	23,853.6698 tons CO ₂ e
	Indirect GHG emissions (category 3~6):	2,966.0199 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 :	03 18, 2024)
GHG Inventory (version :	2	;	Date :	03 18, 2024)

Materiality : 5% (category 1 and category 2)

Type of Opinion : unqualified qualified (see the subsequent page) disclaim the issuance



Certificate

Certificat

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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:

04 24, 2024

APPROVED BY

Patrick NI
Director for Certification
ON BEHALF OF
AFNOR ASIA

The Geographical Location of Multiple Sites :

Site	Address
Phihong Technology Co. Ltd. (Headquarter Taiwan)	No.568,Fuxing 3 rd Rd.,Guishan Dist.,Taoyuan City (33383),Taiwan,R.O.C.
ZEROVA Technologies Co. Ltd.	No. 95, No.99, Zhengnan 1st. Street, Yongkang Dist., Tainan City 71046, Taiwan, R.O.C.
Phihong (Dong Guan) Electronics Co., Ltd	Keji Road, Yinhu Industrial Zone, Qingxi Town, Dongguan City, Guang Dong,China.
Tiesong Plant:Phihong (Dongguan) Electronics Co., Ltd. Qingxi Tiesong Site (PHCJ) & DONGGUAN PHITEK ELECTRONICS CO., LTD. (PHPJ)&Zerova Technologies(DONGGUAN) Co.,LTD	Building 5,133-1 TiesongRoad, QingxiTown, Dong Guan City, GuangDong(523642), China
PHIHONG VIETNAM Co.,LTD.	Lot CN5 An Duong Industrial Zone, Hong Pho

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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 Process emissions Fugitive emissions	727.7034	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	23,853.6698	local standard
(Category 3) Indirect GHG emissions from transportation	Employee commuting Business travel	897.0569	
(Category 4) Indirect GHG emissions from products used by organization	Waste treatment emissions Waste transport	2,068.9630	
(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	Direct GHG emissions (Category 1)	Indirect GHG emissions from energy (Category 2)	Indirect GHG emissions (Category 3~6)
Phihong Technology Co. Ltd. (Headquarter Taiwan)	39.2901	764.9948	465.8706
ZEROVA Technologies Co. Ltd.	32.8011	917.0820	323.7273
Phihong (Dong Guan) Electronics Co., Ltd	160.7781	4,376.9590	609.7496
Tiesong Plant:Phihong (Dongguan) Electronics Co., Ltd. Qingxi Tiesong Site (PHCJ) & DONGGUAN PHITEK ELECTRONICS CO., LTD. (PHPJ)&Zerova Technologies(DONGGUAN) Co.,LTD	270.8269	7,948.3355	1,128.4820
PHIHONG VIETNAM Co.,LTD.	224.0072	9,846.2985	438.1904

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:	Understanding voluntarily the status of GHG emissions as a basis for developing reduction strategies. (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 :	<ul style="list-style-type: none"> - 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 :

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Purchased power factor:	Phihong Technology Co. Ltd. (Headquarter Taiwan) ZEROVA Technologies Co. Ltd. Refer to the 2022 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 06 21, 23
	Phihong (Dong Guan) Electronics Co., Ltd Tiesong Plant:Phihong (Dongguan) Electronics Co., Ltd. Qingxi Tiesong Site (PHCJ) & DONGGUAN PHITEK ELECTRONICS CO., LTD. (PHPJ)&Zerova Technologies(DONGGUAN) Co.,LTD Refer to the national power grid average emission factor (2022) announced by the "Ministry of Ecology and Environment of China" in 2023
	PHIHONG VIETNAM Co.,LTD. Refer to the Vietnam's "Ozone Layer and Low-Carbon Economic Development Center" Power Grid Emission Coefficient (2021)
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: google map, ICAO, China product life cycle greenhouse gas emission coefficient database, Carbon Footprint Information Platform(R.O.C)
Verification method:	<input checked="" type="checkbox"/> On-site
Qualified opinion :	NO
Others :	No
Verification date :	03 07, 2024 03 11, 2024 03 12, 2024 03 13, 2024 03 20, 2024
Report date :	04 08,2024

Verification team and technical review

Lead Verifier : Shih-Ting Tseng 簽名 : *Shih-Ting Tseng*

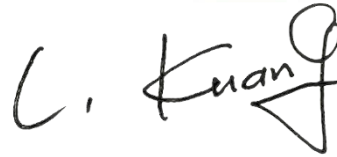
Verifier : Wing Ji, Wen-Yi Yen, Kuo-ping Chiao 簽名 : *Wing Ji, James Yen, Kuo-ping Chiao*

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Independent review : Hsiao Kuang Ling

簽名 :



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.

Draft Certificate