



# Certificate

Certificat

Report No. : (TH22-323 / Version 1)

## Greenhouse Gas Verification Report Opinion

THGHG22323-00

**Verification Scope:** USI CORPORATION Kaohsiung Factory.  
No.330, Fengren Rd., Renwu Dist., Kaohsiung City 814011, Taiwan (R.O.C.)

**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 ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

**Data Period :** From January 1, 2024 to December 31, 2024 (The data being viewed is historical in nature)

**Verification Data :**

Direct GHG Emissions (Category 1):	26,050.5645	Ton CO <sub>2</sub> e
Energy Indirect GHG Emissions (Category 2):	107,717.0688	Ton CO <sub>2</sub> e
Indirect GHG Emissions (Category 3~6):	470,348.9861	Ton CO <sub>2</sub> e

**Global Warming Potential (GWP) :** Refer to IPCC 2021 Year, the 6th assessment report

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

GHG Inventory Report (Version :	2	Date :	04 22, 2025	)
GHG Inventory (Version :	2	Date :	04 22, 2025	)

**Materiality :** 5% (Category 1 and Category 2)

**Type of Opinion :** ☒ Unqualified ☐ Qualified (see the subsequent page ) ☐ Disclaim the issuance

**Verification Conclusion:** To 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 are 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:** 06 19, 2025

APPROVED BY

Dr. August Tsai  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

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Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary combustion sources, Mobile combustion sources, Process-related emissions sources, Fugitive emissions	26,050.5645	
(Category 2) Indirect GHG emissions from imported energy	Purchased electricity	107,717.0688	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Employee commuting, Business travel	241.8706	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods , Waste treatment	470,107.1155	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NA	NA	
(Category 6) Indirect GHG emissions from other sources	NA	NA	

Biomass Burning Emission : 0.0000 Ton CO<sub>2</sub>e



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## 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:	The organization voluntarily understand the status of greenhouse gas emissions as the basis for 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"> <li>- Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>- Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>- Identified magnitude of emissions : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</li> <li>- Others :</li> </ul>
Purchased Power Factor:	Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04 14, 2025.
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: Taiwan EPA- Carbon Footprint Database <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	04 07, 2025 04 22, 2025
Report Date :	05 12, 2025



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## Verification Team and Technical Review

Lead Verifier : Hsiao-Kuang, Ling

Signature :

*C. Kuang*

Verifier : Wen Yi, Yen

Signature :

*James Yen*

Verifier : Han-Lin Chiu

Signature :

*Han-Lin Chiu*

Independent Review : Yi-Ching Chen

Signature :

*Nancy Chen*

## Verification Processes

AFNOR ASIA 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 ASIA 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.