



# Certificate

Certificat

Report No. : (TH25-153 / Version 1)

## Greenhouse Gas Verification Report Opinion

### THGHG25153-00

Verification Scope: **BRIGHT SHELAND INTERNATIONAL CO., LTD.**  
No. 5, Kegong 1th Road, Douliu City, Yulin County, 640111 Taiwan  
☒ 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 ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : **From Jan. 01, 2024 to Dec. 31, 2024 (The data being viewed is historical in nature)**

Verification Data :	Direct GHG Emissions (Category 1):	102.9548	Ton CO <sub>2</sub> e
	Energy Indirect GHG Emissions (Category 2):	1,223.4312	Ton CO <sub>2</sub> e
	Indirect GHG Emissions (Category 3~6):	298.9608	Ton CO <sub>2</sub> 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 :	APR. 25, 2025	)
GHG Inventory (Version :	2	; Date :	APR. 25, 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: **05 11, 2025**

APPROVED BY

Steven Huang  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

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**The Geographical Location of Multiple Sites :**

Site	Address
Plant 1	No. 5, Kegong 1th Road, Douliu City, Yulin County, 640111 Taiwan
Plant 2	No. 15, Kejia 6th Rd., Douliu City, Yunlin County, 640104 Taiwan
Plant 3	No.17 Keban Rd., Douliu City, Yulin County 640155 Taiwan
Dormitory	No. 132, Kejia 6th Rd., Douliu City, Yunlin County, 640104 Taiwan
Taipei Office	10F-3, No. 81, Section 1, Xintai 5th Road, Xizhi District, New Taipei City 221432 , Taiwan
Taichung Office	5th(4-2)Floor, No. 151, Wuquan 5th Street, West District, Taichung City 403029, Taiwan
Kaohsiung Office	13th Floor, No. 31, Haibian Road, Lingya District, Kaohsiung City 802609, Taiwan

**Emissions Data for Each Category :**

Category	Description of Content	GHG Emissions (Ton CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary emission, Mobile emissions, Process emissions, Fugitive emissions	102.9548	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	1,223.4312	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream logistic, Downstream logistics, Waste logistics, Employee commuting	282.4005	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods, Waste treatment	16.5603	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NA	NS	
(Category 6) Indirect GHG emissions from other sources	NA	NS	

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

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Data for Multiple Sites :

Emission Unit: Ton CO<sub>2</sub>e

Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy(Category 2)	Indirect GHG Emissions (Category 3~6)
Plant 1	13.6573	101.3981	29.6723
Plant 2	58.6128	1,092.1529	84.4916
Plant 3	7.9163	14.1487	171.8305
Dormitory	0.6904	1.6311	0.0025
Taipei Office	8.5027	6.3016	6.6942
Taichung Office	7.7271	1.6410	2.3967
Kaohsiung Office	5.8482	6.1578	3.8730

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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:	Voluntary understanding of greenhouse gas emissions as a 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 Apr. 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: Carbon Footprint Information Platform, Taiwan EPA, The Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC), Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs Technical Specifications for Calibration and Inspection of Electricity Meters 6th Edition, Ministry of Environment "Greenhouse Gas Emissions Inventory Operation Guidelines 2024 Edition"、HH Link ( <a href="http://www4.hhlink.com">http://www4.hhlink.com</a> )、Google Map、 <a href="https://www.searates.com">https://www.searates.com</a> <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	Apr. 02, 2025, Apr. 09, 2025 Apr. 10, 2025 Apr. 18, 2025 Apr. 25, 2025
Report Date :	APR. 28, 2025



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## Verification Team and Technical Review

<b>Lead Verifier :</b>	<b>Kuo-ping Chiao</b>	<b>Signature :</b>	
<b>Verifier :</b>	<b>Yi-Ching Chen</b>	<b>Signature :</b>	
<b>Verifier :</b>	<b>Chia-Hung, Hsu</b>	<b>Signature :</b>	
<b>Verifier :</b>	<b>Rich Lin</b>	<b>Signature :</b>	
<b>Independent Review :</b>	<b>Hsiao-Kuang Ling</b>	<b>Signature :</b>	

## 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.