

Report no. : (TH15-139 / version 1)

Greenhouse Gas Verification Report Opinion

THGHG15139-00

Verification Scope: SOLID YEAR CO.,LTD.
18F.-5.6.8-12, No. 97, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan (R.O.C.)

☒ 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 : Jan. 1, 2023 – Dec. 31, 2023

Verification Data :	Direct GHG emissions (category 1):	45.3731	tons CO2e
	Energy indirect GHG emissions (category 2):	222.4484	tons CO2e
	Indirect GHG emissions (category 3~6):	86.9551	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 :	2	; Date :	May. 7, 2024)
GHG Inventory (version :	2	; Date :	May. 7, 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 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: JUN. 19, 2024

APPROVED BY



Patrick NI
Director for Certification
ON BEHALF OF
AFNOR ASIA

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The Geographical Location of Multiple Sites :

Site	Address
Taipei Office	18F.-5.6.8-12, No. 97, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan (R.O.C.)
Changhua factory	No.3, Baoxi Ln., Xiushui Township, Changhua County ,Taiwan(R.O.C.)
Warehouse	No.29, Meixi Lane, Xiushui Township, Changhua County ,Taiwan(R.O.C.)
Taipei dormitory	14F-1, No. 6, Yuanqu St., Nangang Dist., Taipei 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 Process emissions Fugitive emissions	45.3731	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	222.4484	location benchmark
(Category 3) Indirect GHG emissions from transportation	Employee commuting Waste transport	36.4333	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods Waste treatment	50.5218	
(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 :

Site	Emission unit: tons CO ₂ e		
	Direct GHG emissions (Category 1)	Indirect GHG emissions from energy (Category 2)	Indirect GHG emissions (Category 3~6)
Taipei Office	8.1402	103.2368	40.5159
Changhua factory	35.8403	110.7943	44.6427
Warehouse	0.3722	3.4463	0.6788
Taipei dormitory	1.0204	4.9710	1.1177

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:	Voluntarily understanding the status 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"> - 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 2023 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on Apr. 26, 2024
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 :	04 22, 2024 04 25, 2024 05 07, 2024
Report date :	05 16, 2024

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Verification team and technical review

Lead Verifier : Liu,Hui-Wen

簽名: Liu, Hui-Wen

Verifier : Sheng Chiang Tai

簽名: Tai Sheng Chiang

Verifier : CHUN-TENG LIN

簽名: CHUN-TENG LIN

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.