

Report no. : (TT06-051 / version 1)

Greenhouse Gas Verification Report Opinion

TTGHG06051-00

Verification scope: GLORIA MATERIAL TECHNOLOGY CORPORATION
No. 10, Gong 2nd Rd., Liuying Dist., Tainan City, Taiwan (R.O.C.)
 The information of other sites are listed on the subsequent page.

Verification criteria: ISO 14064-1 : 2018

Verification Objectives : 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 : 1/1/2023~ 12/31/2023

Verification data :	Direct GHG emissions (category 1):	96,005.3555	tons CO2e
	Energy indirect GHG emissions (category 2):	96,784.2120	tons CO2e
	Indirect GHG emissions (category 3~6):	113,230.4355	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 :	03 22, 2024)
GHG Inventory (version :	1	; Date :	02 15, 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 the two parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by the two parties.
Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

Date of issuance: 04 01, 2024

APPROVED BY



Patrick Ni
Director for Certification
ON BEHALF OF
AFNOR ASIA

104-2011/09

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The geographical location of multiple sites :

site	Address
Liuying Headquarters	No. 10, Gong 2nd Rd., Liuying Dist., Tainan City, Taiwan (R.O.C.)
Tong Yah Plant	No. 2, Xinzun Rd., Xinying Dist., Tainan City, Taiwan (R.O.C.)
Liuying Plant I	No. 28, Sec. 2, Huanyuan E. Rd., Liuying Dist., Tainan City, Taiwan (R.O.C.)
Liuying Plant II	No. 8, Gong 1st Rd., Liuying Dist., Tainan City, Taiwan (R.O.C.)
Photovoltaic Plant	No. 2, Gong 2nd Rd., Liuying Dist., Tainan City, Taiwan (R.O.C.)
Precision Forging Plant II	Building D, No. 15, Gong 1st Rd., Liuying Dist., Tainan City, Taiwan (R.O.C.)
Xinying Plant	No. 35, Xinzhong Rd., Xinying Dist., Tainan City, Taiwan (R.O.C.)
Liuying Plant	No. 13, Jiaotuzai Blvd., Liuying Dist., Tainan City, Taiwan (R.O.C.) No. 1.2.6, Sec. 2, Huanyuan W. Rd., Liuying Dist., Tainan 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 combustion / Mobile combustion Process emissions / Fugitive emissions	96,005.3555	
(Category 2) Indirect GHG emissions from imported energy	Purchased electricity	96,784.2120	
(Category 3) Indirect GHG emissions from transportation	Upstream transport(land transportation Downstream transport of products(land and sea transportation 、airlift) Employee commuting(auto 、scooter/motorcycle)	19,576.7391	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods (Scrap steel 、limestone) Upstream fuel (electricity 、natural gas 、gasoline 、diesel 、fuel oil) 、 Waste transport and treatment (recycled scrap metal 、general waste 、plastic waste 、fly ash/ sludge 、Chromium compounds 、worn-out grinding wheel)	88,809.0682	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	Downstream leases assets	4,844.6282	
(Category 6) Indirect GHG emissions from other sources	None	None	

Biomass burning emission : 0.0000 tons CO₂e

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Other related verification information

Organization boundaries :	operational control
GHG type :	Carbon dioxide (CO2), Methane (CH4), Nitrous oxide (N2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF6), Nitrogen trifluoride (NF3)
Purpose of intended use:	Client' s expectations for the organization's GHG inventory, and compliance with FSC's reporting requirements, and the internal concern for GHG emissions. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Significance criteria of Indirect emission :	<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 :
Power factor:	Refer to the 2022 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 0621, 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 :	03 08, 2024 03 14, 2024 03 15, 2024 03 22, 2024
Report date :	03 25, 2024

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Verification team and technical review

Lead verifier : **CHI HAN HUANG** 簽名 : *Chi Han Huang*

Verifier : **CHI CHUANG LIN** 簽名 : *Chi-Chuang, Lin*

Independent review : **Wen-Chin Tsai** 簽名 : *Wen-Chin Tsai*

Verification processes

AFNOR is based on risk assessment methods and controls and processes of evidences collection are including pre-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 aggregation 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 responsible party, the 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.