



Certificate

Certificat

Report No. : (TT06-051 / Version 1)

Greenhouse Gas Verification Report Opinion TTGHG06051-01

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 : 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 2024/01/01 to 2024/12/31 (The data being viewed is historical in nature)

Verification Data :
Direct GHG Emissions (Category 1): 95,187.8847 Ton CO_{2e}
Energy Indirect GHG Emissions (Category 2): 102,779.8028 Ton CO_{2e}
Indirect GHG Emissions (Category 3~6): 138,550.9894 Ton CO_{2e}

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 : April 24, 2025)
GHG Inventory (Version : 10 ; Date : April 23, 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: June 27, 2025

APPROVED BY

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

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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.)
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 (Ton CO _{2e})	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Process emissions, Fugitive emissions,	95,187.8874	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	102,779.8028	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream transport and distribution, Downstream transport and distribution, Employee transport emissions	17,894.7155	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods, Waste treatment emissions	120,386.0668	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	Downstream Leased Assets	270.2071	
(Category 6) Indirect GHG emissions from other sources	NS	----	

Biomass Burning Emission : 0.0000 Ton CO_{2e}



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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:	For Financial Supervisory Commission (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 :	- 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 Energy Administration, Ministry of Economic Affairs on April 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, POST.com, ICAO <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	March 19, 21, 31 2025 April 01, 02, 2025 April 15, 24, 2025
Report Date :	April 24, 2025

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Verification Team and Technical Review

Lead Verifier : Wen-Chin Tsai

Signature : Wen-Chin Tsai

Independent Review : Chi-Chang Lin

Signature : Chi-Chang Lin

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.