



Certificate

Certificat

Report No. : (TH24-431 / Version 1)

Greenhouse Gas Verification Report Opinion

HGHG24431-00

Verification Scope: PANJIT INTERNATIONAL INC.
No. 24、34, Gangshan N. Rd., Gangshan Dist., Kaohsiung City 820115,
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 01 01, 2024 to 12 31, 2024 (The data being viewed is historical in nature)

Verification Data :

Direct GHG Emissions (Category 1):	509.9962	Tonne CO ₂ e
Energy Indirect GHG Emissions (Category 2):	23849.1009	Tonne CO ₂ e
Indirect GHG Emissions (Category 3~6):	21613.4529	Tonne CO ₂ 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 :	3	; Date :	03 20, 2025)
GHG Inventory (Version :	3	; Date :	03 20, 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 29, 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
Gangshan Headquarters	No. 24 、 34, Gangshan N. Rd., Gangshan Dist., Kaohsiung City 820115 , Taiwan (R.O.C.)
Yongan Factory	No. 17-3, Yonggong 1st Rd., Yongan Dist., Kaohsiung City 828106 , Taiwan (R.O.C.)
Taipei Operation Center	34F, No. 95, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 22175, Taiwan (R.O.C.)
Hsinchu Operation Center	Rm. 1 、 2, 20F., No. 32, Gaotie 2nd Rd., Zhubei City, Hsinchu County 302052 , Taiwan (R.O.C.)

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Tonne CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Fugitive emissions, Process emissions	509.9962	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	23849.1009	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream logistic, Downstream logistics, Waste transport, Employee commuting, Business travel	3199.7721	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods, Fuel and energy, Capital Goods, Disposal of solid waste	18413.6808	
(Category 5) Indirect GHG emissions associated with the use of products from the organization		NA	
(Category 6) Indirect GHG emissions from other sources		NA	

Biomass Burning Emission : 0.0000 Tonne CO₂e

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Data for Multiple Sites :

Emission Unit: Tonne CO₂e

Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Indirect GHG Emissions (Category 3~6)
Gangshan Headquarters	481.9462	23676.2364	20849.9540
Yongan Factory	25.4213	0.0000	635.2715
Taipei Operation Center	2.4300	135.8980	114.9791
Hsinchu Operation Center	0.1987	36.9665	13.2483

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:	Understanding voluntarily the status of GHG emissions as a basis for developing 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 :	- 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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No - Others :
Purchased Power Factor:	Refer to the 2023 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04 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, google map, SimaPro. <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	03 03, 2025 03 04, 2025 03 06, 2025 03 07, 2025 03 10, 2025 03 18, 2025
Report Date :	04 08, 2025

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Verification Team and Technical Review

Lead Verifier : Hsiao-Hsien Chen

Signature :

Hsiao-Hsien Chen

Verifier : Kuo-ping Chiao

Signature :

Kuo-ping Chiao

Independent
Review :

Shih-Ting Tseng

Signature :

Shih-Ting Tseng

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.