

Greenhouse Gas Verification Opinion

Opinion Number: TWVR250001

Opinion Holder: San Fu Chemical Co., Ltd.

Verification Site: Taipei Head Office: 6&7F., No. 21, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City, Taiwan; Zhubei Office: 6F.-2, No. 251, Fuxing 1st St., Zhubei City, Hsinchu County, Taiwan; ShanHua Plant: No. 340, Xiaoxinying, Xiaoxin Vil, Shanhua Dist., Tainan City, Taiwan; Liuying Plant: No. 1, Sec. 1, Huanyuan E. Rd., Liuying Dist., Tainan City, Taiwan; Kaohsiung Plant: No. 45, Chung-Heng St., Hsiao Kang Dist., Kaohsiung City, Taiwan

Verification Year: January 01, 2024 ~ December 31, 2024

Verification Date: March 3, 4, 14, 21, 2025

Level of Assurance: Category 1-2: Reasonable assurance; Category 3-4:

Limited assurance

Materiality: 5 %

Inventory Standard and Programme: ISO 14064-1:2018, Voluntary GHG Scheme

Types of GHGs Included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃

Verification Methods: Risk assessment, sampling plan, verification plan, site visit, interview, confirm operational behaviors and procedures, control an estimate testing, recalculation and document review.

Verification Opinions: Category 1-2: Reasonable assurance; Category 3-4:

Limited assurance.

The Total Carbon Emission: 32,468.273 (tonnes of CO₂e)

Annex to This Greenhouse Gas Opinion:

Verification Standard: ISO 14064-3: 2019

Roles and Responsibilities:

The Management of San Fu Chemical Co., Ltd. is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is Intertek's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the period of January 01, 2024 to December 31, 2024.

This opinion conducted a third-party verification, and only reviewed the emissions data of inventory year against the principles of ISO 14064-1:2018 and ISO 14064-3:2019.

Bobson Liang
Senior Manager, Business Assurance

Bobson Liang

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Annex:

Validation/Verification Objective:

Confirm that the greenhouse gas inventory of the voluntary verification of the organizational system of San Fu Chemical Co., Ltd. complies with the company's relevant specifications and International standards and Applicable laws, regulations and expected user requirements.

Validation/Verification scope:

Site	Validation/Verification Addresses:
Taipei Head Office	6&7F., No. 21, Sec. 2, Zhongshan N. Rd., Zhongshan Dist., Taipei City , Taiwan
Zhubei Office	6F.-2, No. 251, Fuxing 1st St., Zhubei City, Hsinchu County , Taiwan
ShanHua Plant	No. 340, Xiaoxinying, Xiaoxin Vil, Shanhua Dist., Tainan City, Taiwan
Liuying Plant	No. 1, Sec. 1, Huanyuan E. Rd., Liuying Dist., Tainan City, Taiwan
Kaohsiung Plant	No. 45, Chung-Heng St., Hsiao Kang Dist., Kaohsiung City, Taiwan

Reporting Boundaries:

Category	Category 1	Category 2	Category 3	Category 4	Total
All Sites	9,700.9851	17,046.7033	835.7531	4,884.8315	32,468.273
Taipei Head Office, Zhubei Office	20.9579	58.7093	24.0386	18.5177	122.224
ShanHua Plant	5,108.1091	14,383.6992	161.4538	4,425.7040	24,078.966
Liuying Plant	4,564.3463	1,299.8602	639.5810	319.4661	6,823.254
Kaohsiung Plant	7.5718	1,304.4346	10.6797	121.1437	1,443.830

(Unit : tonnes of CO₂e)

Conclusion: Verification Opinion is Category 1-2: Reasonable Assurance, Category 3-4: Limited Assurance with the original opinion below:

There is sufficient and appropriate evidence to support material emissions, removals, or storage in

category 1-2, and there is no sufficient and appropriate evidence to support material emissions, removals or storage in category 3 to 4, and have not been prepared in accordance with relevant standards and guidelines.

Collected Data and Information:

<input checked="" type="checkbox"/> From Historical	<input type="checkbox"/> From Hypothetical or Predictive
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Data Reference: Green House Gas Inventory and Assertion of San Fu Chemical Co., Ltd.

Year of IPCC: IPCC 2021 (year), AR 6.

Emission Factor:

Direction Emission Factor: Refer to Ministry of Environment Emission Factor Management Table Version 6.0.4.

Indirection Emission Factor: Refer to Energy Administration, Ministry of Economic Affairs December 09, 2024 announced 0.494 kgCO₂e/kwh.

The Version of Inventory Sheet: version 3.1, March 21, 2025

The Version of GHG Assertion: version 3.1, March 21, 2025

Intended User of The Validation/Verification Opinion: The organization is conducted a voluntary verification.

Others: None

Confidentiality:

This opinion and Annex may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the opinion and Annex are not allowed to be edited, duplicated or published without the client's agreement in written form.

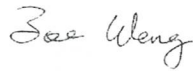
Conflict of Interest Avoidance Statement:



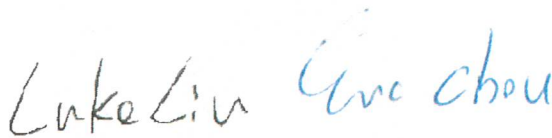
The opinions and attachments are completely complied with the standards and procedures that related-authorities established. The opinions and attachments of all process are conduct with fairness and honesty, there is no hypocrisy. Ensuring that Intertek Testing Services Taiwan, Ltd. has no financial investment relationship with the client, and meets the requirements of the competent authority to avoid conflicts of interest.

Verification Team:

According to ISO 14064-1:2018, ISO 14064-3:2019 and client's greenhouse gas emissions from January 01, 2024 to December 31, 2024 as well as the contract with the client, we guarantee the above opinion is made by the verification team based on an impartial verification process.



Signature of Lead Verifier (Candidate):



Signature of Verifiers (Candidate):